WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

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| | |
|---|---|
| Notice is hereby given in terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) as amended, that an **Ordinary Council meeting** of the Witzenberg Municipality will be held in the **Town Hall, Voortrekker Street, Ceres** on **Wednesday, 28 January 2026** at **10:00**. | Kennis word hiermee gegee ingevolge Artikel 29(2) van die Plaaslike Regering: Munisipale Strukture Wet, 1998 (Wet 117 van 1998) soos gewysig, dat 'n **Gewone Raadsvergadering** van die Munisipaliteit Witzenberg gehou sal word op **Woensdag, 28 Januarie 2026** om **10:00** in die **Stadsaal, Voortrekkerstraat, Ceres**. |

| **Councillors and officials / Raadslede en amptenare** | | |
|---|---|---|
| Councillor TE Abrahams (Executive Mayor) | Alderman K Adams | Councillor WJ Alexander |
| Councillor P Daniels | Councillor S de Bruin | Councillor GJ Franse |
| Councillor JP Fredericks | Councillor AL Gili | Councillor GG Laban |
| Councillor JS Mouton | Councillor MJ Ndaba | Councillor JF Nel (Executive Deputy Mayor) |
| Councillor N Nogcinisa | Councillor N Phatsoane | Councillor KA Robyn |
| Councillor J Rooi | Alderman HJ Smit | Alderman D Swart |
| Councillor IL Swartz | Alderman JJ Visagie | Councillor K Yisa |
| Councillor J Zalie | | |
| Municipal Manager | Director: Finance | Director: Community Services |
| Director: Technical Services | Director: Corporate Services | Deputy Director: Finance |
| Chief Internal Audit Executive | Manager: Projects and Performance | Acting Manager: Administration |
| IDP Manager | Senior Manager: Legal Services | Manager: Communication and Marketing |
| Intern: Administration | | |

**FOR INFORMATION / TER INLIGTING**

| **Agenda pack** | | |
|---|---|---|
| Chairperson: IMATU (Mr Loyiso Ntsanga) | Chairperson: SAMWU (Mr Christo Apollis) | |
| Bella Vista Library | John Steyn Library | Rietvallei Library |
| Montana Library, Wolseley | Wolseley Library | Tulbagh Library |
| Witzenville Library Tulbagh | Op-die-Berg Library | Prince Alfred's Hamlet Library |

| **By e-mail** | | |
|---|---|---|
| Alderlady MC du Toit<br>E-mail:<br>marina@destraadt.co.za | Alderlady JT Phungula<br>E-mail:<br>thembisaphungula@gmail.com | Alderman<br>JW Schuurman<br>E-mail:<br>jws1350@gmailcom |
| Ceres Business Initiative<br>Mr M de Villiers<br>E-mail:<br>manager@cerescbi.co.za | | |

**Note: Kindly utilise annexures 3.2(a) and (b) of the workshop agenda pack for item 8.2.1.**

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**ALDERLADY E M SIDEGO**
**SPEAKER**

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# A G E N D A

## 1. OPENING AND WELCOME / OPENING EN VERWELKOMING

## 2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION

### 2.1 Consideration of application for leave of absence, if any Aansoeke om verlof tot afwesigheid, indien enige (3/1/2/1)

An *Application for leave of absence* form is attached as **annexure 2.1**.

**NOTED**

### 2.2 Confidentiality and Conflict of Interest Declaration Vertroulikheid en Botsing van Belange Verklaring (3/2/1)

The Confidentiality and Conflict of Interest Declaration will be circulated at the meeting.

**NOTED**

## 3. STATEMENTS, ANNOUNCEMENT OR MATTERS RAISED MEDEDELINGS, AANKONDIGINGS OF SAKE GEOPPER

### 3.1 Gratitude, Congratulations and Commiseration Waardering, Gelukwensinge en Meelewing (11/4/3)

### 3.2 Matters raised by the Speaker / Sake deur die Speaker geopper (9/1/1)

### 3.3 Matters raised by the Executive Mayor Sake deur die Uitvoerende Burgemeester geopper (9/1/1)

### 3.4 Matters raised by the Municipal Manager Sake deur die Munisipale Bestuurder geopper

## 4. MINUTES / NOTULES

Minutes for approval will be tabled at the next Council meeting.

**NOTED**

## 5. MOTIONS AND NOTICE OF SUGGESTIONS MOSIES EN KENNISGEWING VAN VOORSTELLE

## 6. INTERVIEWS WITH DELEGATIONS ONDERHOUDE MET AFVAARDIGINGS

None / Geen

**NOTED / AANGETEKEN**

## 7. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

### 7.1 Minutes: Committee meetings / Notules: Komiteevergaderings (3/3/2)

Minutes of Committee meetings will be tablad at the next Council meeting.

**NOTED**

## 8. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

### 8.1 Directorate Finance / Direktoraat Finansies

### 8.1.1 Section 71 Monthly Budget Statement Reports of Directorate Finance: November and December 2025
### Artikel 71 Maandelikse Begrotingsverslae van Direktoraat Finansies: November en Desember 2025
### (9/1/2/2)

The following Section 71 Monthly Budget Statement Reports of the Directorate Finance are attached:

(a) November 2025: **Annexure 8.1.1(a)**
(b) December 2025: **Annexure 8.1.1(b)**

**RECOMMENDED**

*That the Executive Mayoral Committee recommends to Council:*

*(a) that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for November and December 2025.*

*(b) that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for November and December 2025 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.*

### 8.1.2 Annual Report 2024/2025
### (9/1/1)

Report from Director: Finance, dated 20 January 2026:

**"1. Purpose**

The purpose of this report is to submit the Annual Report for 2024/2025 to Council for consideration.

**2. Legal framework**

The Municipal Finance Management Act [(Section 129(1)] states that:

'The council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality's sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing the council's comments on the annual report, which must include a statement whether the council —

(a has approved the annual report with or without reservations.

(b) has rejected the annual report; or

(c) has referred the annual report back for revision of those components that can be revised.'

## 3. Discussion

In terms of the MPAC Charter, approved on 10 December 2014, Council has mandated the Municipal Public Accounts Committee to perform an oversight function on behalf of Council.

The following documents are attached:

(a) MPAC Oversight Report on Annual Report 2024/2025: **Annexure 8.1.2(a).**

(b) Annual Report 2024/2025: **Annexure 8.1.2(b).**

The Municipal Public Accounts Committee resolved on 19 January 2026:

(a) that the MPAC considered and finalised the MPAC Oversight Report during the meeting and submitted the signed report to the Municipal Manager for attachment to the final 2024/2025 Annual Report.

(b) that the Municipal Public Accounts Committee recommends to Council:

(i) that Council takes notice of the MPAC Oversight Report in the Annual Report 2024/2025 and, after consideration, accepts same.

(ii) that, having fully considered the 2024/2025 Annual Report of the Witzenberg Municipality, it is recommended that Council adopts the 2024/2025 Oversight Report and approves the 2024/2025 Annual Report without reservations."

**RECOMMENDED**

*That the Municipal Public Accounts Committee recommends to Council:*

*(a) that Council considers and adopts the MPAC Oversight Report of the 2024/2025 Annual Report.*

*(b) that, having fully considered the 2024/2025 Annual Report of the Witzenberg Municipality, Council approves the 2024/2025 Annual Report without reservations.*

## 8.1.3 Quarterly Budget Statement [Section 52(d)] Report: 2nd Quarter 2025/2026 (9/1/1 & 9/1/2/2)

The Quarterly Budget Statement [Section 52(d)] Report for the 2nd Quarter of 2025/2026 is attached as **annexure 8.1.3**.

**RECOMMENDED**

*That the Executive Mayoral Committee recommends to Council:*

*(a) that notice be taken of the Quarterly Budget Statement [Section 52(d)] Report for the 2nd Quarter of 2025/2026.*

*(b) that the Quarterly Budget Statement [Section 52(d)] Report for the 2nd Quarter of 2025/2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.*

## 8.1.4 Mid-Year Budget Statement and Performance Assessment Report (Section 72) for period 1 July 2025 until 31 December 2025 (9/1/2/2)

The Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025 is attached as **annexure 8.1.4**.

**RECOMMENDED**

*That the Executive Mayoral Committee recommends to Council:*

*(a) that notice be taken of the Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025.*

*(b) that the Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.*

**8.1.5 Disposal of movable assets, goods, material and equipment in terms of Section 14(4) of Municipal Finance Management Act (6/1/P)**

A report from the Chief Financial Officer, dated 18 January 2026, is attached as **annexure 8.1.5**.

**RECOMMENDED**

*That the Executive Mayoral Committee recommends to Council:*

*(a) that legal process be followed to alienate the abandoned vehicles on our premises from the registered owners and sell it at an auction.*

*(b) that Council approves the disposal of assets, goods, material and equipment in this report.*

*(c) that the Supply Chain Management Unit proceeds with the disposal of assets in accordance with Paragraph 48 (4) of Council's Supply Chain Management Policy.*

## 8.2 Directorate Technical Services / Direktoraat Tegniese Dienste

### 8.2.1 Draft Witzenberg Municipal Spatial Development Framework: 2025 - 2030 (15/4/P)

**Kindly utilise annexures 3.2(a) and (b) of workshop agenda pack.**

The following documents are attached:

(a) Memorandum from Senior Manager: Town Planning and Building Control, dated 13 January 2026: **Annexure 8.2.1(a)**.

(b) Draft Spatial Development Framework for 2025 until 2030: **Annexure 8.2.1(b)**.

**RECOMMENDED**

*That the Executive Mayoral Committee recommends to Council:*

*that the draft Witzenberg Spatial Development Framework for 2025 until 2030 be approved for public comment and a mandate be granted to proceed with public participation in accordance with the prescripts of the Municipal Systems Act 2000 (Act 32 of 2000) and Spatial Planning and Land Use Management Act (Act 16 of 2013).*

## 8.3 Directorate Community Services / Direktoraat Gemeenskapsdienste

### 8.3.1 Proposed amendments to Indigent Policy (5/1/1/13)

Report from Director: Finance, dated 19 January 2026:

"**1. Purpose**

The purpose of this report is to submit proposed amendments to the Indigent Policy for consideration to Council. The Indigent Policy is attached as **annexure 8.3.1**.

**2. Legal framework**

The qualification criteria for urban households to receive assistance are as follows:

(a) The head of the household must be a South African citizen.

(b) An application on the prescribed form, fully completed with the required information and signed, must be provided.

(c) The household, except in the case of rural households, must receive an account from the Municipality of Witzenberg.

(d) If the municipal account is not in the name of the people residing in the house the following procedures may be followed:

(i) An indigent application process to determine whether the household qualifies for benefits. If they qualify then:

- A letter from the owner, or the executer of the estate, if applicable, authorising the municipality to open a service account in the name of the person residing in the house.
- If the owner has died and an executer has not been appointed, all the children of the deceased must give permission with an affidavit that the account can be opened in the specific person's name.
- In the case of municipal property, the Housing Committee will determine the lessee.

(ii) In exceptional circumstances the Municipal Manager can authorise the opening of an account in the name of the person residing on the premises. (When it is not possible to obtain approval from the owner/s or heir/s to open an account in the name of the people residing in the house).

(e) The Municipal Manager is delegated to write off the old debt on the property if the property is transferred into the name of the beneficiary within 24 months after the approval of the indigent application.

(f) No member of the household, except in the case of rural households which resides on the farm where he/she works and is not the owner, may own a fixed property other that the site on which the household resides; and

(g) The household joint gross income may not exceed the level of R6,000.00 per month. The average monthly income for seasonal workers may be calculated by multiplying the monthly income with the number of months the person normally works and dividing the answer by 12. The monthly income for weekly wages may be calculated by multiplying the weekly wage by 4.3.

(h) The household income as per paragraph 6.1.5 may be reduced with the monthly bond expenditure.

(i) Two individual government pension (old age or disability) that exceeds the threshold as per 7.1 may qualify for the 100 % benefit if it is the only household income.

(j) The Municipal Manager may approve a household as indigent in exceptional circumstances.

(k) As a pre-requisite the municipality will install water demand management meters free of charge at indigent properties as a prerequisite to be registered as an indigent and all water leaks on the property will be repaired by the municipality at the cost of the municipality.

(l) No applicants who have a mobile shop in their erven (whether they are the owner or operator of the shop or not) is eligible for any Indigent benefit.

(l) No Indigent application will be approved if any illegal trading is conducted on the property.

(m) Where there is a business operated by the main account holder or their spouse/ life partner, an affidavit must be accompanied stating that the income (profit) from the business is not more than the thresholds of the Indigent (100 % or 50 %) subsidy. Where discretion regarding this matter is needed, the application is to be referred to the Municipal Manager or Director: Community Services for approval.

**3. Discussion**

Some of the households in the Eskom area do qualify for indigent support, but they do not apply as they receive the free electricity units from Eskom based on the size of the electricity connection.

The households in informal areas do not receive accounts for municipal services and therefore do not apply for indigent support although they receive municipal services.

The abovementioned households are therefore not included in the official municipal statistics of indigent households."

**RECOMMENDED**

*That the Executive Mayoral Committee recommends to Council:*

*That the following paragraphs be added to the Indigent Policy:*

*(i) Paragraph 6.1.5.1: The households on the Eskom list for free electricity units qualify for full indigent benefits.*

*(ii) Paragraph 6.1.5.2: The households in informal areas qualify for full indigent benefits.*

## 8.4 Directorate Corporate Services / Direktoraat Korporatiewe Dienste

These matters will be tabled at the next Council meeting.

**NOTED**

## 9. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA
## DRINGENDE SAKE INGEDIEN NA AFSENDING VAN DIE AGENDA

## 10. FORMAL AND STATUTORY MATTERS
## FORMELE EN STATUTêRE SAKE

**11. QUESTIONS and/or MATTERS RAISED BY COUNCILLORS**
**VRAE en/of SAKE DEUR RAADSLEDE GEOPPER**

**12. ADJOURNMENT / VERDAGING**

Verwysing / Reference: 3/1/2/1/

# MUNISIPALITEIT WITZENBERG MUNICIPALITY

## AANSOEK OM VERLOF TOT AFWESIGHEID / APPLICATION FOR LEAVE OF ABSENCE

**(Moet by kantoor van Munisipale Bestuurder ingedien word voor aanvang van vergadering / Must be handed in at office of Municipal Manager before commencement of meeting)**

**Naam van raadslid / Name of councillor:** _____

Ek doen hiermee aansoek om verlof tot afwesigheid van / I hereby apply for leave of absence from:

| **VERGADERING / WERKSWINKEL / FORUM MEETING / WORKSHOP / FORUM** | **DATUM / DATE** |
|---|---|
| | |
| | |
| | |
| | |
| | |
| | |
| **Rede vir afwesigheid / Reason for absence:** | |
| | |
| | |
| | |
| | |

_____ _____

**DATUM / DATE** **HANDTEKENING / SIGNATURE**

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# Monthly Budget Statement Report Section 71 for November 2025

## 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*

**2.3 Maandelikse begroting state**

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

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

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

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

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

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

*(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die*

*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.*

*(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."*

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

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

## A MAYOR'S REPORT

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

The monthly billing was also done as scheduled and during this process 20 762 accounts amounting to R42.05 million was printed and distributed to consumers. The prepaid electricity sales amounted to R8.33 million in comparison to sales of R7.33 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.147 million in comparison to the prior month figure of R 2.145millon

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 90% in comparison to a rate of 78% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For November 2025 an amount of R 163 694 was recovered on this basis.

The municipality issued orders to the value of R 26.9 million of which R 327 024 was in terms of deviations.

The municipality currently has R138 million in its primary bank account with R50 milion in investments. The bank balance at the end of the previous month was R106 million with R100 milion in investments.The delcine in cash is primarily due to the increase in capital expenditure

The calculated cost coverage ratio of the municipality as at the end of November 2025 is 2,17 months.

## B RECOMMENDATION

It is recommended that council take cognisance of the monthly financial report and supporting documents of October 2025.

## C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

## A BURGEMEESTERS VERSLAG

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

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 762 rekeninge ten bedrae van R42.05 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R8.33 miljoen en was R7.33 miljoen vir dieselfde maand gedurende die vorige finansiele jaar.

Die deernis subsidies vir die maand beloop R 2.147 miljoen in vergelyking met die vorige maand syfer van R 2.145 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 90% in vergelyking met 78% vir dieselfde maand in die vorige finansiele jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde kragaankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geimplementeer. Vir die maand van November 2025 is 'n bedrag van R 163 694 op hierdie wyse ingevorder.

Bestellings ter waarde van R 26.9 miljoen uitgereik, waarvan R 327 024 ten opsigte van afwykings is.

Die munisipaliteit het R138 miljoen in die primêre bankrekening met R50 miljoen beleggings. Die bankbalans aan die einde van die vorige maand was R106 miljoen met R100 miljoen in beleggings.
Die afname in kontant kan toegeskryf aan verhoging in kapitale spandering

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van November 2025 is 2,17 maande.

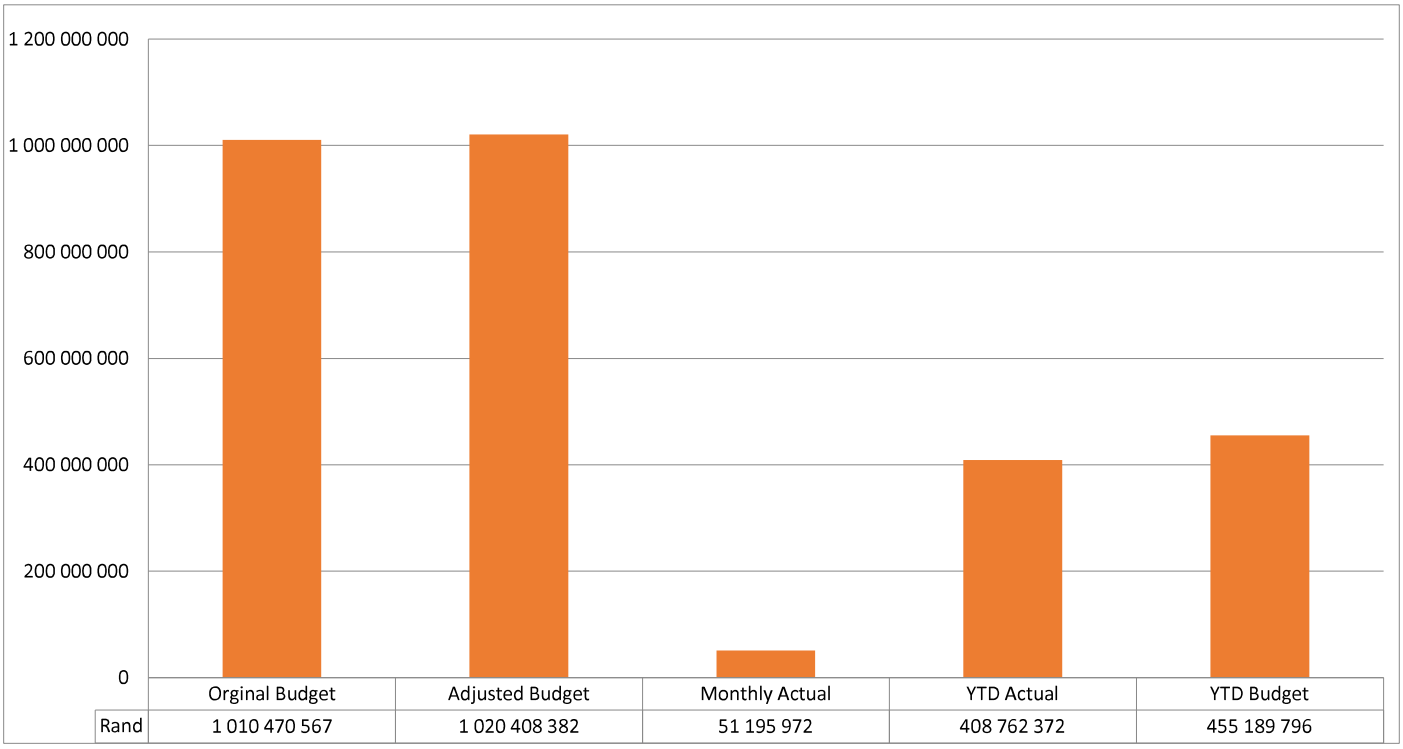
## B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Oktober 2025.

## C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiele inligting:

## TOTAL OPERATIONAL REVENUE

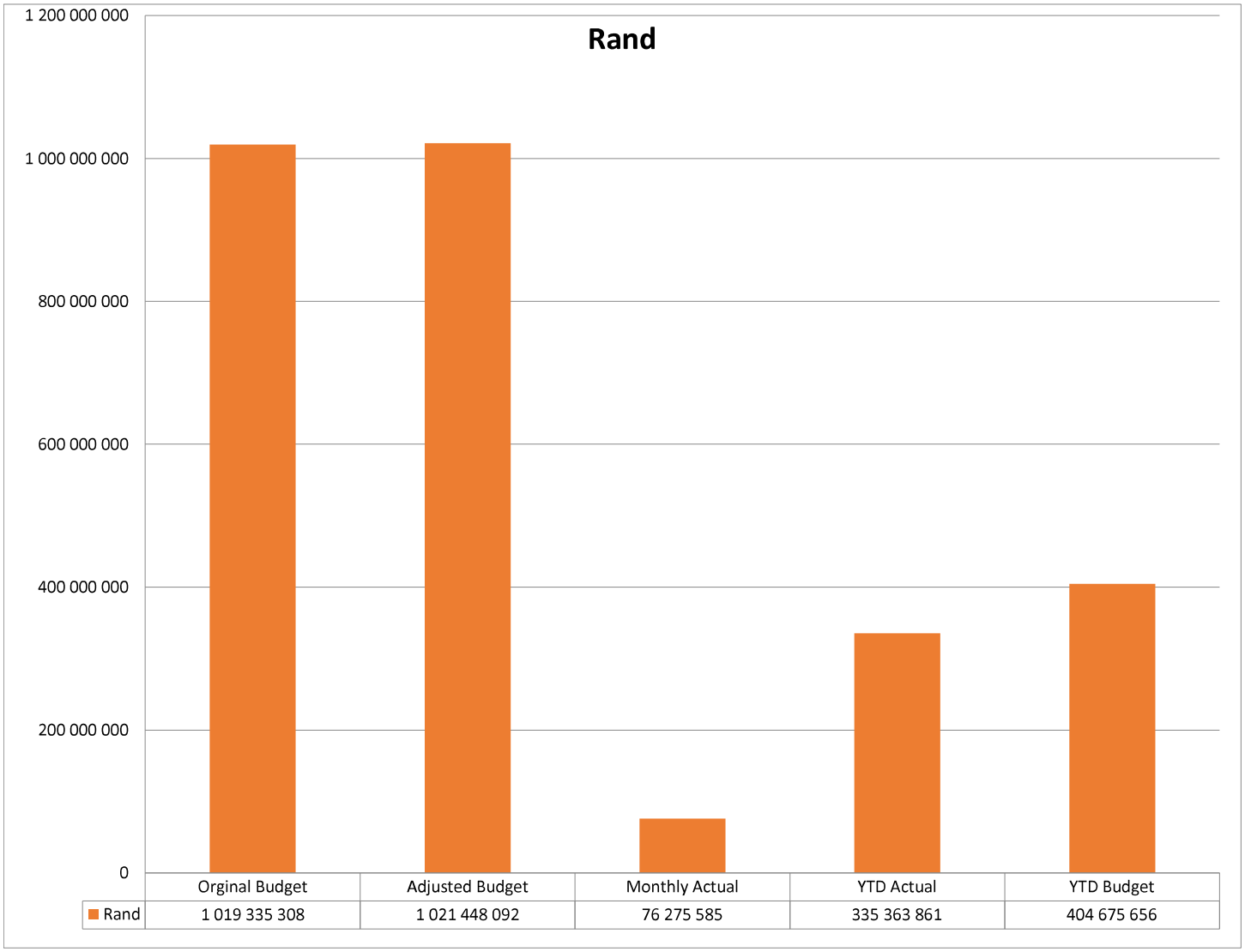



| | Orginal Budget | Adjusted Budget | Monthly Actual | YTD Actual | YTD Budget |
|---|---|---|---|---|---|
| Rand | 1 010 470 567 | 1 020 408 382 | 51 195 972 | 408 762 372 | 455 189 796 |

For the period 1 July 2025 to 30 November 2025, 40.06% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 30 November 2025, is 40.06% van die begrote operasionele inkomste gehef.

## TOTAL OPERATIONAL EXPENDITURE




| | Orginal Budget | Adjusted Budget | Monthly Actual | YTD Actual | YTD Budget |
|---|---|---|---|---|---|
| Rand | 1 019 335 308 | 1 021 448 092 | 76 275 585 | 335 363 861 | 404 675 656 |

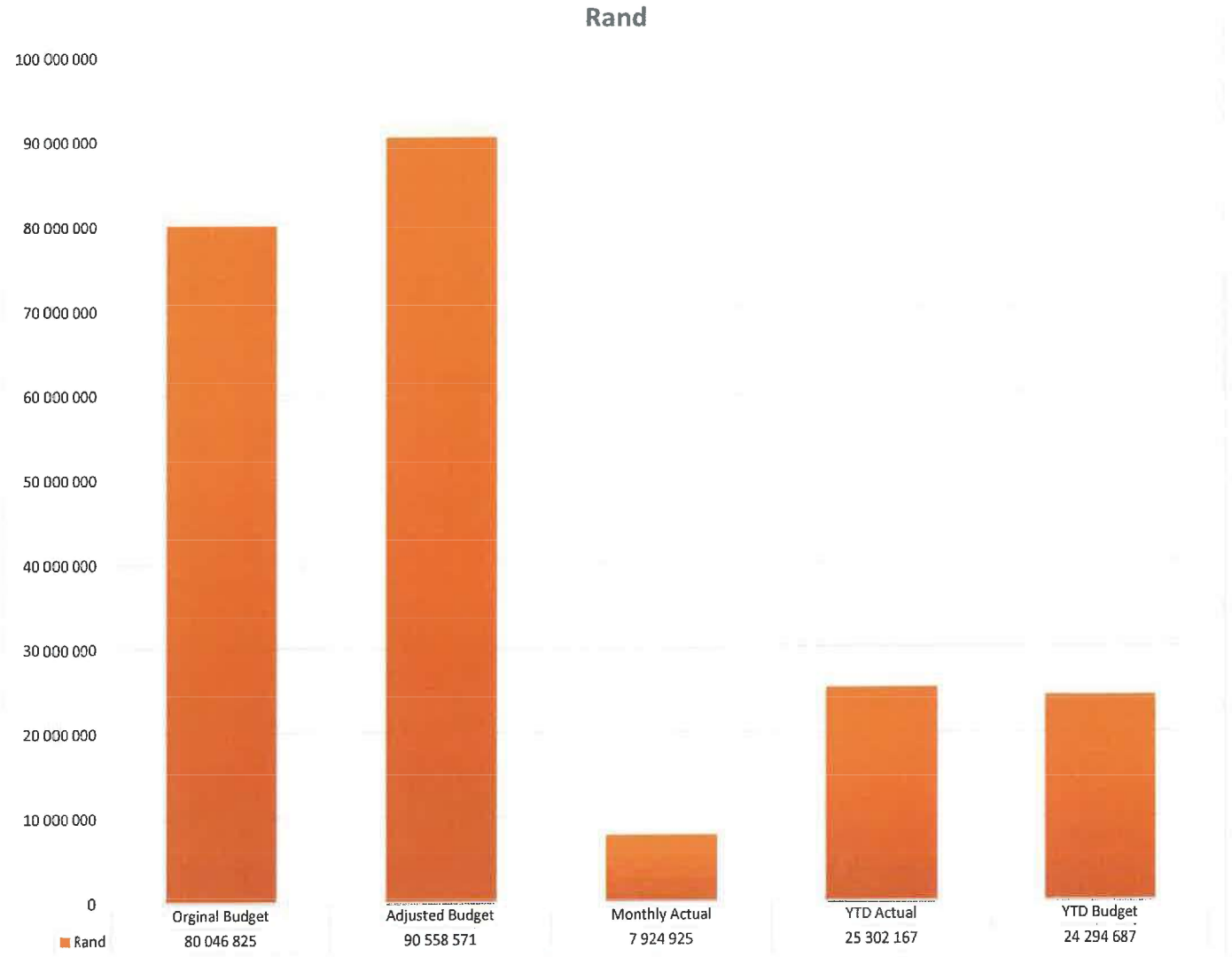
For the period 1 July 2025 to 30 November 2025, 32.83% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 30 November 2025, is 32.83% van die begrote operasionele uitgawes aangegaan.

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

# CAPITAL EXPENDITURE




For the period 1 July 2025 to 30 November 2025, 27.94% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 30 November 2025, is 27.94% van die begrote kapitale uitgawes aangegaan.

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

**COUNCILLOR JF NEL**
**ACTING EXECUTIVE MAYOR**

## WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M05 November

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 107 320 | 120 291 | 120 291 | 6 099 | 73 476 | 76 374 | (2 897) | -4% | 120 291 |
| Service charges | 508 072 | 586 957 | 586 957 | 36 786 | 228 390 | 259 434 | (31 044) | -12% | 586 957 |
| Investment revenue | 18 758 | 23 567 | 23 567 | 1 176 | 7 547 | 9 819 | (2 272) | -23% | 23 567 |
| Transfers and subsidies - Operational | 150 058 | 182 230 | 190 696 | 265 | 67 307 | 74 328 | (7 021) | -9% | 190 696 |
| Other own revenue | 118 278 | 69 891 | 71 363 | 6 870 | 32 050 | 28 643 | 3 407 | 12% | 71 363 |
| **Total Revenue (excluding capital transfers and contributions)** | **902 486** | **982 936** | **992 874** | **51 196** | **408 771** | **448 599** | **(39 828)** | **-9%** | **992 874** |
| Employee costs | 269 855 | 309 360 | 307 160 | 28 131 | 122 092 | 127 688 | (5 595) | -4% | 307 160 |
| Remuneration of Councillors | 12 315 | 13 228 | 13 228 | 1 006 | 5 029 | 5 512 | (483) | -9% | 13 228 |
| Depreciation and amortisation | 39 446 | 34 090 | 34 090 | – | 0 | 14 204 | (14 204) | -100% | 34 090 |
| Interest | 7 847 | 10 742 | 10 585 | – | 390 | 4 410 | (4 021) | -91% | 10 585 |
| Inventory consumed and bulk purchases | 415 900 | 424 390 | 420 495 | 28 814 | 153 045 | 156 654 | (3 608) | -2% | 420 495 |
| Transfers and subsidies | 4 633 | 4 931 | 14 692 | 76 | 447 | 4 486 | (4 039) | -90% | 14 692 |
| Other expenditure | 195 685 | 222 593 | 221 197 | 18 250 | 54 360 | 91 722 | (37 362) | -41% | 221 197 |
| **Total Expenditure** | **945 681** | **1 019 335** | **1 021 448** | **76 276** | **335 364** | **404 676** | **(69 312)** | **-17%** | **1 021 448** |
| **Surplus/(Deficit)** | **(43 195)** | **(36 399)** | **(28 574)** | **(25 080)** | **73 407** | **43 923** | **29 484** | **67%** | **(28 574)** |
| Transfers and subsidies - capital (monetary allocations) | 40 834 | 27 535 | 27 535 | – | (8) | 6 591 | (6 600) | -100% | 27 535 |
| Transfers and subsidies - capital (in-kind) | 1 458 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | **22 884** | **45%** | **(1 040)** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | **22 884** | **45%** | **(1 040)** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **82 874** | **75 047** | **82 739** | **2 053** | **19 048** | **21 037** | **(1 989)** | **-9%** | **82 739** |
| Capital transfers recognised | 40 721 | 30 013 | 30 013 | 6 287 | 7 849 | 9 076 | (1 227) | -14% | 30 013 |
| Borrowing | 7 807 | 15 000 | 16 303 | 1 776 | 3 284 | – | 3 284 | | 16 303 |
| Internally generated funds | 28 591 | 35 034 | 44 243 | (138) | 14 170 | 15 219 | (1 049) | -7% | 44 243 |
| **Total sources of capital funds** | **77 119** | **80 047** | **90 559** | **7 925** | **25 302** | **24 295** | **1 007** | **4%** | **90 559** |
| **Financial position** | | | | | | | | | |
| Total current assets | 343 429 | 293 805 | 296 679 | | 408 495 | | | | 296 679 |
| Total non current assets | 1 047 671 | 1 220 387 | 1 230 899 | | 1 165 008 | | | | 1 230 899 |
| Total current liabilities | 143 684 | 46 268 | 51 985 | | 126 585 | | | | 51 985 |
| Total non current liabilities | 93 514 | 192 053 | 191 897 | | 123 176 | | | | 191 897 |
| Community wealth/Equity | 1 250 343 | 1 275 870 | 1 278 297 | | 1 035 963 | | | | 1 278 297 |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 315 789 | 97 347 | 108 732 | (9 912) | (22 768) | 16 241 | 39 010 | 240% | 97 447 |
| Net cash from (used) investing | (70 885) | (80 047) | (90 559) | (8 012) | (37 588) | (14 038) | 23 550 | -168% | (84 225) |
| Net cash from (used) financing | (65) | – | – | (122) | 4 | – | (4) | | – |
| **Cash/cash equivalents at the month/year end** | **561 084** | **227 137** | **228 011** | **–** | **138 274** | **212 040** | **73 766** | **35%** | **211 849** |

| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Income Source | 53 430 | 8 545 | 15 436 | 6 552 | 5 732 | 5 337 | 25 027 | 294 020 | 414 079 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 3 280 | 8 576 | 3 500 | 21 440 | 1 765 | – | – | – | 38 560 |

## WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **156 038** | **164 944** | **166 416** | **8 046** | **85 917** | **92 786** | (6 869) | -7% | **166 416** |
| Executive and council | | 10 834 | 308 | 308 | 3 | 15 | 128 | (113) | -88% | 308 |
| Finance and administration | | 145 204 | 164 636 | 166 108 | 8 043 | 85 902 | 92 658 | (6 755) | -7% | 166 108 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **206 083** | **171 856** | **181 669** | **3 917** | **79 547** | **71 378** | 8 169 | 11% | **181 669** |
| Community and social services | | 158 535 | 141 914 | 141 914 | 315 | 66 795 | 56 943 | 9 852 | 17% | 141 914 |
| Sport and recreation | | 8 496 | 9 044 | 9 044 | 658 | 3 339 | 3 629 | (291) | -8% | 9 044 |
| Public safety | | 25 724 | 18 356 | 18 356 | 2 924 | 9 320 | 7 286 | 2 034 | 28% | 18 356 |
| Housing | | 13 327 | 2 542 | 12 355 | 20 | 94 | 3 519 | (3 426) | -97% | 12 355 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **5 427** | **5 541** | **4 194** | **301** | **1 165** | **1 678** | (513) | -31% | **4 194** |
| Planning and development | | 4 802 | 2 407 | 2 507 | 293 | 1 141 | 975 | 166 | 17% | 2 507 |
| Road transport | | 598 | 122 | 122 | 8 | 24 | 51 | (27) | -53% | 122 |
| Environmental protection | | 27 | 3 013 | 1 565 | – | – | 652 | (652) | -100% | 1 565 |
| ***Trading services*** | | **577 122** | **667 983** | **667 983** | **38 925** | **242 018** | **289 287** | (47 268) | -16% | **667 983** |
| Energy sources | | 399 466 | 448 729 | 448 729 | 26 644 | 175 505 | 201 832 | (26 327) | -13% | 448 729 |
| Water management | | 83 537 | 93 390 | 93 390 | 5 185 | 28 332 | 35 011 | (6 679) | -19% | 93 390 |
| Waste water management | | 51 284 | 72 294 | 72 294 | 3 417 | 19 551 | 30 123 | (10 571) | -35% | 72 294 |
| Waste management | | 42 836 | 53 571 | 53 571 | 3 680 | 18 630 | 22 321 | (3 691) | -17% | 53 571 |
| ***Other*** | 4 | **109** | **146** | **146** | **7** | **115** | **61** | **54** | **88%** | **146** |
| **Total Revenue - Functional** | 2 | **944 779** | **1 010 471** | **1 020 408** | **51 196** | **408 762** | **455 190** | **(46 427)** | **-10%** | **1 020 408** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **158 266** | **161 273** | **161 057** | **16 121** | **64 441** | **67 011** | (2 570) | -4% | **161 057** |
| Executive and council | | 39 268 | 36 516 | 36 599 | 2 718 | 13 209 | 15 187 | (1 978) | -13% | 36 599 |
| Finance and administration | | 115 436 | 118 496 | 118 197 | 13 081 | 49 585 | 49 215 | 370 | 1% | 118 197 |
| Internal audit | | 3 562 | 6 261 | 6 261 | 322 | 1 646 | 2 609 | (963) | -37% | 6 261 |
| ***Community and public safety*** | | **144 275** | **162 979** | **169 411** | **10 898** | **50 346** | **68 750** | (18 404) | -27% | **169 411** |
| Community and social services | | 31 075 | 35 691 | 34 741 | 2 800 | 13 009 | 14 475 | (1 466) | -10% | 34 741 |
| Sport and recreation | | 41 112 | 51 222 | 50 738 | 3 575 | 15 326 | 21 016 | (5 691) | -27% | 50 738 |
| Public safety | | 54 414 | 66 745 | 64 808 | 4 033 | 19 506 | 27 003 | (7 498) | -28% | 64 808 |
| Housing | | 17 674 | 9 321 | 19 124 | 490 | 2 506 | 6 256 | (3 750) | -60% | 19 124 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **42 023** | **48 020** | **46 949** | **3 367** | **15 019** | **19 037** | (4 018) | -21% | **46 949** |
| Planning and development | | 15 915 | 19 750 | 19 905 | 1 342 | 6 892 | 8 252 | (1 360) | -16% | 19 905 |
| Road transport | | 23 113 | 21 118 | 21 392 | 1 872 | 7 233 | 8 913 | (1 681) | -19% | 21 392 |
| Environmental protection | | 2 994 | 7 152 | 5 653 | 153 | 894 | 1 872 | (977) | -52% | 5 653 |
| ***Trading services*** | | **600 095** | **645 988** | **642 955** | **45 890** | **205 558** | **249 429** | (43 871) | -18% | **642 955** |
| Energy sources | | 427 144 | 442 295 | 442 307 | 30 140 | 157 396 | 165 825 | (8 430) | -5% | 442 307 |
| Water management | | 64 135 | 61 526 | 59 362 | 4 849 | 14 596 | 24 734 | (10 138) | -41% | 59 362 |
| Waste water management | | 49 178 | 55 498 | 56 139 | 5 793 | 17 726 | 23 391 | (5 665) | -24% | 56 139 |
| Waste management | | 59 638 | 86 669 | 85 147 | 5 109 | 15 840 | 35 478 | (19 638) | -55% | 85 147 |
| ***Other*** | | **1 022** | **1 076** | **1 076** | **–** | **–** | **448** | **(448)** | **-100%** | **1 076** |
| **Total Expenditure - Functional** | 3 | **945 681** | **1 019 335** | **1 021 448** | **76 276** | **335 364** | **404 676** | **(69 312)** | **-17%** | **1 021 448** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | **22 884** | **45%** | **(1 040)** |

## WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| **Revenue - Functional** | 1 | | | | | | | | % | |
| ***Municipal governance and administration*** | | **156 038** | **164 944** | **166 416** | **8 046** | **85 917** | **92 786** | (6 869) | -7% | **166 416** |
| Executive and council | | 10 834 | 308 | 308 | 3 | 15 | 128 | (113) | (0) | 308 |
| *Mayor and Council* | | 10 778 | 227 | 227 | 3 | 15 | 95 | (80) | (0) | 227 |
| *Municipal Manager, Town Secretary and Chief* | | 56 | 80 | 80 | – | – | 33 | (33) | (0) | 80 |
| Finance and administration | | 145 204 | 164 636 | 166 108 | 8 043 | 85 902 | 92 658 | (6 755) | (0) | 166 108 |
| *Administrative and Corporate Support* | | 1 | 11 | 11 | – | 0 | 5 | (5) | (0) | 11 |
| *Asset Management* | | 105 | – | – | – | – | – | – | | – |
| *Finance* | | 144 426 | 163 524 | 164 996 | 8 040 | 85 851 | 92 319 | (6 469) | (0) | 164 996 |
| *Fleet Management* | | 1 | 300 | 300 | – | – | – | – | | 300 |
| *Human Resources* | | 382 | 705 | 705 | – | – | 294 | (294) | (0) | 705 |
| *Information Technology* | | 4 | – | – | – | – | – | – | | – |
| *Marketing, Customer Relations, Publicity and Media* | | – | 6 | 6 | – | – | 2 | (2) | (0) | 6 |
| *Property Services* | | 158 | – | – | – | – | – | – | | – |
| *Supply Chain Management* | | 127 | 90 | 90 | 3 | 52 | 38 | 14 | 0 | 90 |
| ***Community and public safety*** | | **206 083** | **171 856** | **181 669** | **3 917** | **79 547** | **71 378** | **8 169** | **0** | **181 669** |
| Community and social services | | **158 535** | **141 914** | **141 914** | **315** | **66 795** | **56 943** | **9 852** | **0** | **141 914** |
| *Aged Care* | | 147 131 | 128 055 | 128 055 | 231 | 66 359 | 53 330 | 13 029 | 0 | 128 055 |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 274 | 280 | 280 | 31 | 253 | 116 | 137 | 0 | 280 |
| *Community Halls and Facilities* | | 1 782 | 564 | 564 | 48 | 148 | 235 | (87) | (0) | 564 |
| *Libraries and Archives* | | 9 348 | 13 016 | 13 016 | 5 | 35 | 3 262 | (3 227) | (0) | 13 016 |
| Sport and recreation | | **8 496** | **9 044** | **9 044** | **658** | **3 339** | **3 629** | **(291)** | **(0)** | **9 044** |
| *Recreational Facilities* | | 8 314 | 8 066 | 8 066 | 652 | 3 258 | 3 361 | (103) | (0) | 8 066 |
| *Sports Grounds and Stadiums* | | 182 | 978 | 978 | 7 | 81 | 269 | (188) | (0) | 978 |
| Public safety | | **25 724** | **18 356** | **18 356** | **2 924** | **9 320** | **7 286** | **2 034** | **0** | **18 356** |
| *Fire Fighting and Protection* | | 31 | 877 | 877 | 17 | 24 | 3 | 21 | 0 | 877 |
| *Police Forces, Traffic and Street Parking Control* | | 25 694 | 17 479 | 17 479 | 2 907 | 9 295 | 7 283 | 2 013 | 0 | 17 479 |
| Housing | | **13 327** | **2 542** | **12 355** | **20** | **94** | **3 519** | **(3 426)** | **(0)** | **12 355** |
| *Housing* | | 13 327 | 2 542 | 12 355 | 20 | 94 | 3 519 | (3 426) | (0) | 12 355 |
| ***Economic and environmental services*** | | **5 427** | **5 541** | **4 194** | **301** | **1 165** | **1 678** | **(513)** | **(0)** | **4 194** |
| Planning and development | | **4 802** | **2 407** | **2 507** | **293** | **1 141** | **975** | **166** | **0** | **2 507** |
| *Economic Development/Planning* | | – | 400 | 500 | – | – | 136 | (136) | (0) | 500 |
| *Town Planning, Building Regulations and* | | 3 805 | 2 007 | 2 007 | 293 | 1 141 | 839 | 302 | 0 | 2 007 |
| *Project Management Unit* | | 996 | – | – | – | – | – | – | | – |
| Road transport | | **598** | **122** | **122** | **8** | **24** | **51** | **(27)** | **(0)** | **122** |
| *Roads* | | 598 | 122 | 122 | 8 | 24 | 51 | (27) | (0) | 122 |
| Environmental protection | | **27** | **3 013** | **1 565** | **–** | **–** | **652** | **(652)** | **(0)** | **1 565** |
| *Biodiversity and Landscape* | | 27 | 3 013 | 1 565 | – | – | 652 | (652) | (0) | 1 565 |
| ***Trading services*** | | **577 122** | **667 983** | **667 983** | **38 925** | **242 018** | **289 287** | **(47 268)** | **(0)** | **667 983** |
| Energy sources | | **399 466** | **448 729** | **448 729** | **26 644** | **175 505** | **201 832** | **(26 327)** | **(0)** | **448 729** |
| *Electricity* | | 396 603 | 448 729 | 448 729 | 26 644 | 175 505 | 201 832 | (26 327) | (0) | 448 729 |
| *Street Lighting and Signal Systems* | | 2 863 | – | – | – | – | – | – | | – |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| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| Water management | | **83 537** | **93 390** | **93 390** | **5 185** | **28 332** | **35 011** | **(6 679)** | **(0)** | **93 390** |
| *Water Distribution* | | 83 537 | 93 390 | 93 390 | 5 185 | 28 332 | 35 011 | (6 679) | (0) | 93 390 |
| Waste water management | | **51 284** | **72 294** | **72 294** | **3 417** | **19 551** | **30 123** | **(10 571)** | **(0)** | **72 294** |
| *Sewerage* | | 35 469 | 72 294 | 72 294 | 3 417 | 19 551 | 30 123 | (10 571) | (0) | 72 294 |
| *Storm Water Management* | | 2 772 | – | – | – | – | – | – | | – |
| *Waste Water Treatment* | | 13 042 | – | – | – | – | – | – | | – |
| Waste management | | **42 836** | **53 571** | **53 571** | **3 680** | **18 630** | **22 321** | **(3 691)** | **(0)** | **53 571** |
| *Solid Waste Disposal (Landfill Sites)* | | 257 | – | – | – | – | – | – | | – |
| *Solid Waste Removal* | | 42 579 | 53 571 | 53 571 | 3 680 | 18 630 | 22 321 | (3 691) | (0) | 53 571 |
| ***Other*** | | **109** | **146** | **146** | **7** | **115** | **61** | **54** | **0** | **146** |
| Licensing and Regulation | | 109 | 146 | 146 | 7 | 115 | 61 | 54 | 0 | 146 |
| **Total Revenue - Functional** | 2 | **944 779** | **1 010 471** | **1 020 408** | **51 196** | **408 762** | **455 190** | **(46 427)** | **(0)** | **1 020 408** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **158 266** | **161 273** | **161 057** | **16 121** | **64 441** | **67 011** | **(2 570)** | **(0)** | **161 057** |
| Executive and council | | 39 268 | 36 516 | 36 599 | 2 718 | 13 209 | 15 187 | (1 978) | (0) | 36 599 |
| *Mayor and Council* | | 18 999 | 19 787 | 19 869 | 1 278 | 6 357 | 8 216 | (1 860) | (0) | 19 869 |
| *Municipal Manager, Town Secretary and Chief* | | 20 269 | 16 729 | 16 730 | 1 439 | 6 853 | 6 971 | (118) | (0) | 16 730 |
| Finance and administration | | 115 436 | 118 496 | 118 197 | 13 081 | 49 585 | 49 215 | 370 | 0 | 118 197 |
| *Administrative and Corporate Support* | | 11 377 | 16 982 | 16 892 | 859 | 4 285 | 7 038 | (2 754) | (0) | 16 892 |
| *Asset Management* | | 317 | 336 | 345 | 5 | 30 | 144 | (113) | (0) | 345 |
| *Finance* | | 43 451 | 36 646 | 36 549 | 3 933 | 18 726 | 15 229 | 3 497 | 0 | 36 549 |
| *Fleet Management* | | 4 972 | 5 144 | 5 143 | 333 | 1 666 | 2 143 | (477) | (0) | 5 143 |
| *Human Resources* | | 28 890 | 29 547 | 29 543 | 6 208 | 14 722 | 12 310 | 2 412 | 0 | 29 543 |
| *Information Technology* | | 4 719 | 5 902 | 5 902 | 267 | 2 806 | 2 459 | 347 | 0 | 5 902 |
| *Legal Services* | | 2 047 | 3 722 | 3 742 | 153 | 800 | 1 559 | (759) | (0) | 3 742 |
| *Marketing, Customer Relations, Publicity and Media* | | 4 625 | 6 198 | 6 198 | 486 | 2 132 | 2 549 | (417) | (0) | 6 198 |
| *Property Services* | | 4 976 | 1 105 | 1 105 | 29 | 199 | 460 | (262) | (0) | 1 105 |
| *Supply Chain Management* | | 9 576 | 11 239 | 11 239 | 775 | 4 046 | 4 683 | (637) | (0) | 11 239 |
| *Valuation Service* | | 486 | 1 676 | 1 540 | 32 | 175 | 641 | (467) | (0) | 1 540 |
| Internal audit | | 3 562 | 6 261 | 6 261 | 322 | 1 646 | 2 609 | (963) | (0) | 6 261 |
| *Governance Function* | | 3 562 | 6 261 | 6 261 | 322 | 1 646 | 2 609 | (963) | (0) | 6 261 |
| ***Community and public safety*** | | **144 275** | **162 979** | **169 411** | **10 898** | **50 346** | **68 750** | **(18 404)** | **(0)** | **169 411** |
| Community and social services | | **31 075** | **35 691** | **34 741** | **2 800** | **13 009** | **14 475** | **(1 466)** | **(0)** | **34 741** |
| *Aged Care* | | 5 739 | 4 336 | 4 285 | 679 | 2 952 | 1 785 | 1 167 | 0 | 4 285 |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 4 389 | 6 474 | 5 574 | 430 | 1 968 | 2 323 | (354) | (0) | 5 574 |
| *Child Care Facilities* | | 57 | 103 | 103 | 29 | 29 | 43 | (14) | (0) | 103 |
| *Community Halls and Facilities* | | 8 877 | 11 753 | 11 753 | 670 | 3 134 | 4 897 | (1 763) | (0) | 11 753 |
| *Disaster Management* | | 17 | 79 | 79 | 4 | 28 | 33 | (5) | (0) | 79 |
| *Education* | | 6 | 1 | 1 | – | – | 0 | (0) | (0) | 1 |
| *Libraries and Archives* | | 11 989 | 12 945 | 12 945 | 988 | 4 898 | 5 394 | (496) | (0) | 12 945 |
| Sport and recreation | | **41 112** | **51 222** | **50 738** | **3 575** | **15 326** | **21 016** | **(5 691)** | **(0)** | **50 738** |
| *Community Parks (including Nurseries)* | | 12 434 | 17 370 | 16 917 | 929 | 4 682 | 6 924 | (2 241) | (0) | 16 917 |
| *Recreational Facilities* | | 18 874 | 22 317 | 22 317 | 1 793 | 7 062 | 9 299 | (2 237) | (0) | 22 317 |
| *Sports Grounds and Stadiums* | | 9 804 | 11 534 | 11 504 | 854 | 3 581 | 4 794 | (1 212) | (0) | 11 504 |


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| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| Public safety | | 54 414 | 66 745 | 64 808 | 4 033 | 19 506 | 27 003 | (7 498) | (0) | 64 808 |
| *Fire Fighting and Protection* | | 10 795 | 16 575 | 16 550 | 872 | 4 708 | 6 896 | (2 188) | (0) | 16 550 |
| *Police Forces, Traffic and Street Parking Control* | | 43 619 | 50 170 | 48 258 | 3 161 | 14 798 | 20 108 | (5 310) | (0) | 48 258 |
| Housing | | 17 674 | 9 321 | 19 124 | 490 | 2 506 | 6 256 | (3 750) | (0) | 19 124 |
| *Housing* | | 17 654 | 9 294 | 19 097 | 490 | 2 504 | 6 245 | (3 741) | (0) | 19 097 |
| *Informal Settlements* | | 20 | 26 | 26 | – | 2 | 11 | (9) | (0) | 26 |
| ***Economic and environmental services*** | | 42 023 | 48 020 | 46 949 | 3 367 | 15 019 | 19 037 | (4 018) | (0) | 46 949 |
| Planning and development | | 15 915 | 19 750 | 19 905 | 1 342 | 6 892 | 8 252 | (1 360) | (0) | 19 905 |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | 2 686 | 3 883 | 3 883 | 205 | 1 171 | 1 618 | (447) | (0) | 3 883 |
| *Economic Development/Planning* | | 3 115 | 2 809 | 2 964 | 247 | 1 211 | 1 193 | 18 | 0 | 2 964 |
| *Town Planning, Building Regulations and* | | 7 067 | 9 112 | 9 112 | 620 | 3 155 | 3 797 | (642) | (0) | 9 112 |
| *Project Management Unit* | | 3 047 | 3 946 | 3 946 | 271 | 1 355 | 1 644 | (289) | (0) | 3 946 |
| Road transport | | 23 113 | 21 118 | 21 392 | 1 872 | 7 233 | 8 913 | (1 681) | (0) | 21 392 |
| *Roads* | | 23 113 | 21 118 | 21 392 | 1 872 | 7 233 | 8 913 | (1 681) | (0) | 21 392 |
| Environmental protection | | 2 994 | 7 152 | 5 653 | 153 | 894 | 1 872 | (977) | (0) | 5 653 |
| *Biodiversity and Landscape* | | 2 994 | 7 152 | 5 653 | 153 | 894 | 1 872 | (977) | (0) | 5 653 |
| ***Trading services*** | | 600 095 | 645 988 | 642 955 | 45 890 | 205 558 | 249 429 | (43 871) | (0) | 642 955 |
| Energy sources | | 427 144 | 442 295 | 442 307 | 30 140 | 157 396 | 165 825 | (8 430) | (0) | 442 307 |
| *Electricity* | | 424 614 | 436 620 | 436 793 | 29 488 | 156 093 | 163 528 | (7 435) | (0) | 436 793 |
| *Street Lighting and Signal Systems* | | 2 530 | 5 674 | 5 514 | 652 | 1 303 | 2 298 | (995) | (0) | 5 514 |
| Water management | | 64 135 | 61 526 | 59 362 | 4 849 | 14 596 | 24 734 | (10 138) | (0) | 59 362 |
| *Water Treatment* | | 220 | 315 | 315 | 17 | 83 | 131 | (48) | (0) | 315 |
| *Water Distribution* | | 60 482 | 58 196 | 56 227 | 4 793 | 12 471 | 23 428 | (10 957) | (0) | 56 227 |
| *Water Storage* | | 3 432 | 3 015 | 2 820 | 39 | 2 041 | 1 175 | 866 | 0 | 2 820 |
| Waste water management | | 49 178 | 55 498 | 56 139 | 5 793 | 17 726 | 23 391 | (5 665) | (0) | 56 139 |
| *Public Toilets* | | 1 854 | 2 299 | 2 299 | 176 | 861 | 958 | (97) | (0) | 2 299 |
| *Sewerage* | | 41 035 | 45 570 | 46 498 | 5 177 | 14 831 | 19 374 | (4 543) | (0) | 46 498 |
| *Storm Water Management* | | 6 273 | 7 627 | 7 335 | 429 | 1 984 | 3 056 | (1 072) | (0) | 7 335 |
| *Waste Water Treatment* | | 17 | 1 | 6 | 11 | 50 | 3 | 47 | 0 | 6 |
| Waste management | | 59 638 | 86 669 | 85 147 | 5 109 | 15 840 | 35 478 | (19 638) | (0) | 85 147 |
| *Solid Waste Disposal (Landfill Sites)* | | 12 154 | 33 026 | 31 501 | 102 | 947 | 13 125 | (12 178) | (0) | 31 501 |
| *Solid Waste Removal* | | 47 443 | 53 540 | 53 544 | 5 005 | 14 879 | 22 310 | (7 431) | (0) | 53 544 |
| *Street Cleaning* | | 41 | 103 | 103 | 2 | 14 | 43 | (29) | (0) | 103 |
| ***Other*** | | 1 022 | 1 076 | 1 076 | – | – | 448 | (448) | (0) | 1 076 |
| Licensing and Regulation | | 22 | 26 | 26 | – | – | 11 | (11) | (0) | 26 |
| Tourism | | 1 000 | 1 050 | 1 050 | – | – | 438 | (438) | (0) | 1 050 |
| **Total Expenditure - Functional** | 3 | 945 681 | 1 019 335 | 1 021 448 | 76 276 | 335 364 | 404 676 | (69 312) | (0) | 1 021 448 |
| **Surplus/ (Deficit) for the year** | | (902) | (8 865) | (1 040) | (25 080) | 73 399 | 50 514 | 22 884 | 0 | (1 040) |


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**WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November**

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 141 463 | 161 635 | 163 107 | 7 811 | 84 675 | 91 532 | (6 857) | -7,5% | 163 107 |
| Vote 2 - Community Services | | 180 762 | 157 944 | 166 410 | 1 031 | 70 440 | 64 941 | 5 500 | 8,5% | 166 410 |
| Vote 3 - Corporate Services | | 36 858 | 18 428 | 18 428 | 2 910 | 9 310 | 7 678 | 1 632 | 21,3% | 18 428 |
| Vote 4 - Technical Services | | 583 517 | 662 265 | 662 265 | 39 393 | 244 056 | 286 789 | (42 733) | -14,9% | 662 265 |
| Vote 5 - Municipal Manager | | 2 020 | 737 | 737 | 50 | 281 | 307 | (26) | -8,6% | 737 |
| **Total Revenue by Vote** | 2 | **944 620** | **1 001 009** | **1 010 947** | **51 196** | **408 762** | **451 248** | **(42 485)** | **-9,4%** | **1 010 947** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 55 465 | 49 466 | 49 248 | 4 866 | 23 124 | 20 520 | 2 604 | 12,7% | 49 248 |
| Vote 2 - Community Services | | 109 627 | 125 271 | 132 215 | 8 376 | 38 985 | 52 727 | (13 742) | -26,1% | 132 215 |
| Vote 3 - Corporate Services | | 119 022 | 133 940 | 132 017 | 12 574 | 46 709 | 54 911 | (8 202) | -14,9% | 132 017 |
| Vote 4 - Technical Services | | 638 643 | 686 298 | 683 533 | 49 080 | 219 354 | 266 337 | (46 983) | -17,6% | 683 533 |
| Vote 5 - Municipal Manager | | 18 545 | 24 361 | 24 381 | 1 379 | 7 191 | 10 159 | (2 967) | -29,2% | 24 381 |
| **Total Expenditure by Vote** | 2 | **941 302** | **1 019 335** | **1 021 393** | **76 276** | **335 364** | **404 653** | **(69 289)** | **-17,1%** | **1 021 393** |
| **Surplus/ (Deficit) for the year** | 2 | **3 318** | **(18 326)** | **(10 446)** | **(25 080)** | **73 399** | **46 595** | **26 804** | **57,5%** | **(10 446)** |

**WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November**

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| **Vote 1 - Financial Services** | | **141 463** | **161 635** | **163 107** | **7 811** | **84 675** | **91 532** | (6 857) | -7% | **163 107** |
| 1.2 - Income | | 107 039 | 120 942 | 120 942 | 6 101 | 73 379 | 76 645 | (3 266) | -4% | 120 942 |
| 1.3 - Financial Administrastion | | 34 300 | 40 305 | 41 777 | 1 707 | 11 244 | 14 726 | (3 481) | -24% | 41 777 |
| 1.4 - Credit Control | | (2) | 298 | 298 | – | – | 124 | (124) | -100% | 298 |
| 1.5 - Supply Chain & Expenditure | | 127 | 90 | 90 | 3 | 52 | 38 | 14 | 37% | 90 |
| **Vote 2 - Community Services** | | **180 762** | **157 944** | **166 410** | **1 031** | **70 440** | **64 941** | 5 500 | 8% | **166 410** |
| 2.2 - Cemetries | | 274 | 280 | 280 | 31 | 253 | 116 | 137 | 117% | 280 |
| 2.3 - Housing | | 13 510 | 2 630 | 12 443 | 34 | 168 | 3 549 | (3 381) | -95% | 12 443 |
| 2.4 - Libraries | | 9 420 | 13 265 | 13 265 | 23 | 53 | 3 365 | (3 313) | -98% | 13 265 |
| 2.5 - Resorts & Swimmng Pools | | 8 314 | 8 066 | 8 066 | 652 | 3 258 | 3 361 | (103) | -3% | 8 066 |
| 2.6 - Social Services | | 147 131 | 128 055 | 128 055 | 231 | 66 359 | 53 330 | 13 029 | 24% | 128 055 |
| 2.7 - Fire Services & Disaster Management | | 31 | 877 | 877 | 17 | 24 | 3 | 21 | 643% | 877 |
| 2.8 - Environment & Licencing | | 136 | 3 159 | 1 712 | 7 | 115 | 713 | (599) | -84% | 1 712 |
| 2.9 - Community Halls and Amenities | | 1 947 | 1 212 | 1 212 | 37 | 210 | 366 | (156) | -43% | 1 212 |
| 2.10 - Local Economic Development | | – | 400 | 500 | – | – | 136 | (136) | -100% | 500 |
| **Vote 3 - Corporate Services** | | **36 858** | **18 428** | **18 428** | **2 910** | **9 310** | **7 678** | 1 632 | 21% | **18 428** |
| 3.2 - Human Resources | | 382 | 705 | 705 | – | – | 294 | (294) | -100% | 705 |
| 3.3 - Administration | | 1 | 11 | 11 | – | 0 | 5 | (5) | -99% | 11 |
| 3.4 - Information Technology | | 4 | – | – | – | – | – | – | | – |
| 3.5 - Marketing & Communication | | – | 6 | 6 | – | – | 2 | (2) | -100% | 6 |
| 3.7 - Traffic and Protection Services | | 25 694 | 17 479 | 17 479 | 2 907 | 9 295 | 7 283 | 2 013 | 28% | 17 479 |
| 3.9 - Council Cost | | 10 778 | 227 | 227 | 3 | 15 | 95 | (80) | -84% | 227 |
| **Vote 4 - Technical Services** | | **583 517** | **662 265** | **662 265** | **39 393** | **244 056** | **286 789** | (42 733) | -15% | **662 265** |
| 4.1 - Director: Technical Services | | – | 80 | 80 | – | – | 33 | (33) | -100% | 80 |
| 4.2 - Electro Technical Services | | 402 022 | 449 772 | 449 772 | 26 819 | 176 419 | 202 277 | (25 858) | -13% | 449 772 |
| 4.3 - Water Storage & Distribution | | 83 537 | 93 390 | 93 390 | 5 185 | 28 332 | 35 011 | (6 679) | -19% | 93 390 |
| 4.4 - Waste Water Management | | 48 512 | 72 696 | 72 696 | 3 417 | 19 551 | 30 290 | (10 739) | -35% | 72 696 |
| 4.5 - Waste Management | | 42 781 | 44 163 | 44 163 | 3 680 | 18 631 | 18 401 | 230 | 1% | 44 163 |
| 4.6 - Roads | | 598 | 122 | 122 | 8 | 24 | 51 | (27) | -53% | 122 |
| 4.7 - Storm Water Management | | 2 772 | – | – | – | – | – | – | | – |
| 4.8 - Town Planning & Building Control | | 3 294 | 1 742 | 1 742 | 284 | 1 099 | 726 | 373 | 51% | 1 742 |
| 4.10 - Mechanical Workshop | | 1 | 300 | 300 | – | – | – | – | | 300 |
| **Vote 5 - Municipal Manager** | | **2 020** | **737** | **737** | **50** | **281** | **307** | (26) | -9% | **737** |
| 5.2 - Performance & Project Management | | 1 053 | – | – | – | – | – | – | | – |
| 5.3 - Property & Legal Services | | 967 | 737 | 737 | 50 | 281 | 307 | (26) | -9% | 737 |
| **Total Revenue by Vote** | 2 | **944 620** | **1 001 009** | **1 010 947** | **51 196** | **408 762** | **451 248** | (42 485) | -9% | **1 010 947** |
| | | | | | | | | – | | |
| **Expenditure by Vote** | 1 | | | | | | | – | | |
| **Vote 1 - Financial Services** | | **55 465** | **49 466** | **49 248** | **4 866** | **23 124** | **20 520** | 2 604 | 13% | **49 248** |
| 1.1 - Direcrtor: Finance | | 4 212 | 1 980 | 1 986 | 250 | 1 261 | 827 | 434 | 52% | 1 986 |
| 1.2 - Income | | 13 791 | 10 521 | 10 481 | 762 | 3 419 | 4 367 | (948) | -22% | 10 481 |
| 1.3 - Financial Administrastion | | 16 908 | 18 190 | 18 234 | 2 413 | 10 505 | 7 598 | 2 907 | 38% | 18 234 |
| 1.4 - Credit Control | | 10 732 | 7 368 | 7 140 | 662 | 3 864 | 2 975 | 889 | 30% | 7 140 |
| 1.5 - Supply Chain & Expenditure | | 9 822 | 11 406 | 11 406 | 780 | 4 075 | 4 753 | (677) | -14% | 11 406 |
| **Vote 2 - Community Services** | | **109 627** | **125 271** | **132 215** | **8 376** | **38 985** | **52 727** | (13 742) | -26% | **132 215** |
| 2.1 - Director: Community Services | | 2 883 | 1 728 | 1 728 | 241 | 1 432 | 720 | 712 | 99% | 1 728 |
| 2.2 - Cemetries | | 4 409 | 6 466 | 5 516 | 432 | 1 968 | 2 298 | (330) | -14% | 5 516 |
| 2.3 - Housing | | 17 711 | 10 190 | 19 993 | 517 | 2 533 | 6 618 | (4 086) | -62% | 19 993 |
| 2.4 - Libraries | | 15 205 | 16 703 | 16 703 | 1 355 | 5 966 | 6 959 | (993) | -14% | 16 703 |
| 2.5 - Resorts & Swimmng Pools | | 15 631 | 18 559 | 18 559 | 1 426 | 5 994 | 7 733 | (1 739) | -22% | 18 559 |
| 2.6 - Social Services | | 5 600 | 4 417 | 2 546 | 707 | 2 962 | 1 061 | 1 901 | 179% | 2 546 |
| 2.7 - Fire Services & Disaster Management | | 10 812 | 16 654 | 16 629 | 876 | 4 735 | 6 929 | (2 193) | -32% | 16 629 |
| 2.8 - Environment & Licencing | | 2 990 | 7 090 | 5 641 | 153 | 894 | 1 867 | (972) | -52% | 5 641 |
| 2.9 - Community Halls and Amenities | | 31 068 | 40 631 | 40 298 | 2 422 | 11 294 | 16 665 | (5 371) | -32% | 40 298 |
| 2.10 - Local Economic Development | | 3 317 | 2 832 | 4 601 | 246 | 1 205 | 1 876 | (670) | -36% | 4 601 |
| **Vote 3 - Corporate Services** | | **119 022** | **133 940** | **132 017** | **12 574** | **46 709** | **54 911** | (8 202) | -15% | **132 017** |
| 3.1 - Director: Corporate Services | | 4 515 | 3 196 | 3 196 | 237 | 1 181 | 1 332 | (151) | -11% | 3 196 |
| 3.2 - Human Resources | | 28 976 | 29 547 | 29 543 | 6 216 | 14 764 | 12 310 | 2 455 | 20% | 29 543 |
| 3.3 - Administration | | 11 869 | 16 982 | 16 892 | 871 | 4 346 | 7 038 | (2 693) | -38% | 16 892 |
| 3.4 - Information Technology | | 4 719 | 5 902 | 5 902 | 267 | 2 806 | 2 459 | 347 | 14% | 5 902 |
| 3.5 - Marketing & Communication | | 4 625 | 6 198 | 6 198 | 486 | 2 132 | 2 549 | (417) | -16% | 6 198 |
| 3.6 - Thusong Centre | | 699 | 1 108 | 1 108 | 58 | 326 | 462 | (136) | -29% | 1 108 |
| 3.7 - Traffic and Protection Services | | 43 619 | 50 170 | 48 258 | 3 161 | 14 798 | 20 108 | (5 310) | -26% | 48 258 |
| 3.8 - Tourism | | 1 000 | 1 050 | 1 050 | – | – | 438 | (438) | -100% | 1 050 |
| 3.9 - Council Cost | | 18 999 | 19 787 | 19 869 | 1 278 | 6 357 | 8 216 | (1 860) | -23% | 19 869 |
| **Vote 4 - Technical Services** | | **638 643** | **686 298** | **683 533** | **49 080** | **219 354** | **266 337** | (46 983) | -18% | **683 533** |
| 4.1 - Director: Technical Services | | 1 491 | 3 447 | 3 441 | 287 | 777 | 1 434 | (657) | -46% | 3 441 |
| 4.2 - Electro Technical Services | | 420 261 | 441 804 | 441 816 | 30 140 | 157 396 | 165 622 | (8 226) | -5% | 441 816 |
| 4.3 - Water Storage & Distribution | | 64 135 | 62 006 | 59 842 | 4 849 | 14 596 | 24 934 | (10 338) | -41% | 59 842 |
| 4.4 - Waste Water Management | | 47 553 | 45 572 | 46 505 | 5 188 | 14 881 | 19 377 | (4 496) | -23% | 46 505 |
| 4.5 - Waste Management | | 59 638 | 86 669 | 85 147 | 5 109 | 15 840 | 35 478 | (19 638) | -55% | 85 147 |
| 4.6 - Roads | | 23 113 | 21 118 | 21 392 | 1 872 | 7 233 | 8 913 | (1 681) | -19% | 21 392 |
| 4.7 - Storm Water Management | | 8 559 | 9 127 | 8 835 | 507 | 2 949 | 3 681 | (732) | -20% | 8 835 |
| 4.8 - Town Planning & Building Control | | 7 067 | 9 112 | 9 112 | 620 | 3 155 | 3 797 | (642) | -17% | 9 112 |
| 4.9 - Public Toilets | | 1 854 | 2 299 | 2 299 | 176 | 861 | 958 | (97) | -10% | 2 299 |
| 4.10 - Mechanical Workshop | | 4 972 | 5 144 | 5 143 | 333 | 1 666 | 2 143 | (477) | -22% | 5 143 |
| **Vote 5 - Municipal Manager** | | **18 545** | **24 361** | **24 381** | **1 379** | **7 191** | **10 159** | (2 967) | -29% | **24 381** |
| 5.1 - Municipal Manager | | 7 199 | 6 419 | 6 419 | 428 | 2 219 | 2 674 | (455) | -17% | 6 419 |
| 5.2 - Performance & Project Management | | 3 047 | 3 946 | 3 946 | 271 | 1 355 | 1 644 | (289) | -18% | 3 946 |
| 5.3 - Property & Legal Services | | 2 050 | 3 852 | 3 872 | 153 | 800 | 1 613 | (813) | -50% | 3 872 |

| Vote Description<br>R thousand | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance<br>% | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 5.4 - Internal Audit | | 3 562 | 6 261 | 6 261 | 322 | 1 646 | 2 609 | (963) | -37% | 6 261 |
| 5.5 - IDP | | 2 686 | 3 883 | 3 883 | 205 | 1 171 | 1 618 | (447) | -28% | 3 883 |
| **Total Expenditure by Vote** | 2 | **941 302** | **1 019 335** | **1 021 393** | **76 276** | **335 364** | **404 653** | **(69 289)** | **(0)** | **1 021 393** |
| **Surplus/ (Deficit) for the year** | 2 | **3 318** | **(18 326)** | **(10 446)** | **(25 080)** | **73 399** | **46 595** | **26 804** | **0** | **(10 446)** |

**WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

| Description<br>R thousands | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | 395 037 | 442 689 | 442 689 | 26 549 | 175 007 | 199 323 | (24 316) | -12% | 442 689 |
| Service charges - Water | | 50 462 | 53 401 | 53 401 | 4 315 | 20 978 | 22 251 | (1 272) | -6% | 53 401 |
| Service charges - Waste Water Management | | 26 461 | 54 590 | 54 590 | 2 785 | 15 938 | 22 746 | (6 808) | -30% | 54 590 |
| Service charges - Waste management | | 36 112 | 36 276 | 36 276 | 3 136 | 16 467 | 15 115 | 1 352 | 9% | 36 276 |
| Sale of Goods and Rendering of Services | | 26 804 | 5 813 | 5 813 | 578 | 3 098 | 2 422 | 676 | 28% | 5 813 |
| Agency services | | 4 948 | 4 918 | 4 918 | 658 | 2 362 | 2 049 | 313 | 15% | 4 918 |
| Interest | | – | 11 | 11 | – | – | 5 | (5) | -100% | 11 |
| Interest earned from Receivables | | 27 153 | 24 727 | 24 727 | 2 012 | 10 042 | 10 303 | (261) | -3% | 24 727 |
| Interest earned from Current and Non Current Assets | | 18 758 | 23 567 | 23 567 | 1 176 | 7 547 | 9 819 | (2 272) | -23% | 23 567 |
| Rent on Land | | – | 29 | 29 | – | – | 12 | (12) | -100% | 29 |
| Rental from Fixed Assets | | 6 765 | 6 316 | 6 316 | 449 | 2 198 | 2 632 | (434) | -16% | 6 316 |
| Operational Revenue | | 2 335 | 1 852 | 1 852 | 140 | 3 411 | 775 | 2 636 | 340% | 1 852 |
| **Non-Exchange Revenue** | | | | | | | | | | |
| Property rates | | 107 320 | 120 291 | 120 291 | 6 099 | 73 476 | 76 374 | (2 897) | -4% | 120 291 |
| Surcharges and Taxes | | 7 976 | 4 849 | 6 321 | 28 | 381 | 1 539 | (1 158) | -75% | 6 321 |
| Fines, penalties and forfeits | | 22 354 | 11 816 | 11 816 | 2 138 | 6 516 | 4 924 | 1 593 | 32% | 11 816 |
| Licence and permits | | 1 069 | 2 566 | 2 566 | 103 | 496 | 1 069 | (573) | -54% | 2 566 |
| Transfer and subsidies - Operational | | 150 058 | 182 230 | 190 696 | 265 | 67 307 | 74 328 | (7 021) | -9% | 190 696 |
| Interest | | 4 881 | 3 744 | 3 744 | 448 | 1 940 | 1 560 | 380 | 24% | 3 744 |
| Operational Revenue | | 2 824 | 3 250 | 3 250 | 317 | 1 606 | 1 354 | 252 | 19% | 3 250 |
| Gains on disposal of Assets | | 11 169 | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **902 486** | **982 936** | **992 874** | **51 196** | **408 771** | **448 599** | **–** | | **992 874** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 269 855 | 309 360 | 307 160 | 28 131 | 122 092 | 127 688 | (5 595) | -4% | 307 160 |
| Remuneration of councillors | | 12 315 | 13 228 | 13 228 | 1 006 | 5 029 | 5 512 | (483) | -9% | 13 228 |
| Bulk purchases - electricity | | 391 687 | 396 245 | 396 245 | 26 905 | 144 183 | 146 633 | (2 450) | -2% | 396 245 |
| Inventory consumed | | 24 213 | 28 145 | 24 250 | 1 908 | 8 863 | 10 021 | (1 158) | -12% | 24 250 |
| Debt impairment | | 66 389 | 76 891 | 76 891 | – | – | 32 038 | (32 038) | -100% | 76 891 |
| Depreciation and amortisation | | 39 446 | 34 090 | 34 090 | – | 0 | 14 204 | (14 204) | -100% | 34 090 |
| Interest | | 7 847 | 10 742 | 10 585 | – | 390 | 4 410 | (4 021) | -91% | 10 585 |
| Contracted services | | 60 135 | 76 979 | 77 177 | 4 476 | 16 895 | 31 851 | (14 956) | -47% | 77 177 |
| Transfers and subsidies | | 4 633 | 4 931 | 14 692 | 76 | 447 | 4 486 | (4 039) | -90% | 14 692 |
| Irrecoverable debts written off | | 15 347 | 0 | 0 | 8 787 | 9 211 | – | 9 211 | | 0 |
| Operational costs | | 50 727 | 68 723 | 67 129 | 4 987 | 28 254 | 27 833 | 421 | 2% | 67 129 |
| Losses on Disposal of Assets | | 653 | – | – | – | – | – | – | | – |
| Other Losses | | 2 434 | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **945 681** | **1 019 335** | **1 021 448** | **76 276** | **335 364** | **404 676** | **(69 312)** | **-17%** | **1 021 448** |
| **Surplus/(Deficit)** | | **(43 195)** | **(36 399)** | **(28 574)** | **(25 080)** | **73 407** | **43 923** | **69 312** | **0** | **(28 574)** |
| Transfers and subsidies - capital (monetary allocations) | | 40 834 | 27 535 | 27 535 | – | (8) | 6 591 | (6 600) | **(0)** | 27 535 |
| Transfers and subsidies - capital (in-kind) | | 1 458 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | | | **(1 040)** |
| **Surplus/(Deficit) after income tax** | | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | | | **(1 040)** |
| **Surplus/(Deficit) attributable to municipality** | | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | | | **(1 040)** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(1 040)** | **(25 080)** | **73 399** | **50 514** | | | **(1 040)** |

**WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November**

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 5 818 | – | – | – | – | – | – | | – |
| Vote 2 - Community Services | | 370 | 6 221 | 7 601 | 140 | 270 | 994 | (724) | -73% | 7 601 |
| Vote 4 - Technical Services | | 21 369 | 19 907 | 18 334 | (601) | 6 163 | 5 769 | 393 | 7% | 18 334 |
| Vote 5 - Municipal Manager | | 56 | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | **27 613** | **26 128** | **25 935** | **(461)** | **6 432** | **6 763** | **(331)** | **-5%** | **25 935** |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 42 | 50 | 50 | – | 2 | 13 | (10) | -82% | 50 |
| Vote 2 - Community Services | | 1 165 | 14 296 | 9 368 | 181 | 505 | 3 295 | (2 790) | -85% | 9 368 |
| Vote 3 - Corporate Services | | 1 161 | 1 580 | 1 915 | 76 | 597 | 590 | 8 | 1% | 1 915 |
| Vote 4 - Technical Services | | 52 862 | 32 942 | 45 407 | 2 252 | 11 492 | 10 350 | 1 143 | 11% | 45 407 |
| Vote 5 - Municipal Manager | | 31 | 50 | 64 | 5 | 19 | 27 | (8) | -30% | 64 |
| **Total Capital single-year expenditure** | 4 | 55 261 | 48 918 | 56 805 | 2 515 | 12 615 | 14 273 | **(1 658)** | **-12%** | 56 805 |
| **Total Capital Expenditure** | **3** | **82 874** | **75 047** | **82 739** | **2 053** | **19 048** | **21 037** | **(1 989)** | **-9%** | **82 739** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **13 818** | **3 094** | **8 839** | **81** | **1 181** | **3 382** | (2 201) | -65% | **8 839** |
| Executive and council | | 332 | 764 | 841 | 81 | 110 | 259 | (148) | -57% | 841 |
| Finance and administration | | 13 485 | 2 330 | 7 999 | – | 1 071 | 3 124 | (2 053) | -66% | 7 999 |
| ***Community and public safety*** | | **1 484** | **20 258** | **16 724** | **180** | **625** | **4 292** | (3 667) | -85% | **16 724** |
| Community and social services | | 680 | 11 965 | 6 517 | – | – | 2 384 | (2 384) | -100% | 6 517 |
| Sport and recreation | | 650 | 6 974 | 8 691 | 40 | 485 | 1 539 | (1 054) | -68% | 8 691 |
| Public safety | | 154 | 1 320 | 1 516 | 140 | 140 | 369 | (229) | -62% | 1 516 |
| ***Economic and environmental services*** | | **11 586** | **16 245** | **24 089** | **6 013** | **15 915** | **8 149** | 7 766 | 95% | **24 089** |
| Planning and development | | 133 | 275 | 275 | 141 | 141 | 46 | 95 | 205% | 275 |
| Road transport | | 11 428 | 15 750 | 23 594 | 5 872 | 15 774 | 8 048 | 7 726 | 96% | 23 594 |
| Environmental protection | | 26 | 220 | 220 | – | – | 55 | (55) | -100% | 220 |
| ***Trading services*** | | **55 987** | **40 449** | **40 906** | **1 651** | **7 582** | **8 472** | (890) | -11% | **40 906** |
| Energy sources | | 10 672 | 24 568 | 25 871 | 1 179 | 5 298 | 2 392 | 2 906 | 121% | 25 871 |
| Water management | | 26 804 | 12 881 | 10 241 | 247 | 1 891 | 4 041 | (2 150) | -53% | 10 241 |
| Waste water management | | 17 878 | 2 000 | 3 793 | 226 | 226 | 1 789 | (1 563) | -87% | 3 793 |
| Waste management | | 633 | 1 000 | 1 000 | – | 168 | 250 | (82) | -33% | 1 000 |
| **Total Capital Expenditure - Functional Classification** | 3 | **82 874** | **80 047** | **90 559** | **7 925** | **25 302** | **24 295** | **1 007** | **4%** | **90 559** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 40 065 | 25 887 | 25 887 | 6 146 | 7 708 | 8 179 | (471) | -6% | 25 887 |
| Provincial Government | | 223 | 1 702 | 1 702 | – | – | 208 | (208) | -100% | 1 702 |
| District Municipality | | 433 | 185 | 185 | 141 | 141 | 46 | 95 | 205% | 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 | – | – | 643 | (643) | -100% | 2 239 |
| **Transfers recognised - capital** | | **40 721** | **30 013** | **30 013** | **6 287** | **7 849** | **9 076** | **(1 227)** | **-14%** | **30 013** |
| **Borrowing** | 6 | 7 807 | 15 000 | 16 303 | 1 776 | 3 284 | – | 3 284 | | 16 303 |
| **Internally generated funds** | | 28 591 | 35 034 | 44 243 | (138) | 14 170 | 15 219 | (1 049) | -7% | 44 243 |
| **Total Capital Funding** | 7 | **77 119** | **80 047** | **90 559** | **7 925** | **25 302** | **24 295** | **1 007** | **4%** | **90 559** |

**WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M05 November**

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of multi-year capital appropriation | 1 | | | | | | | | | |
| **Vote 1 - Financial Services** | | **5 818** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| 1.1 - Direcrtor: Finance | | 88 | – | – | – | – | – | – | | – |
| 1.3 - Financial Administrastion | | 5 729 | – | – | – | – | – | – | | – |
| **Vote 2 - Community Services** | | **370** | **6 221** | **7 601** | **140** | **270** | **994** | (724) | -73% | **7 601** |
| 2.7 - Fire Services & Disaster Management | | 154 | 1 020 | 1 216 | 140 | 140 | 244 | (104) | -43% | 1 216 |
| 2.9 - Community Halls and Amenities | | 216 | 5 202 | 6 385 | – | 130 | 750 | (620) | -83% | 6 385 |
| **Vote 4 - Technical Services** | | **21 369** | **19 907** | **18 334** | **(601)** | **6 163** | **5 769** | 393 | 7% | **18 334** |
| 4.2 - Electro Technical Services | | 5 115 | 9 318 | 9 318 | (601) | 1 923 | 2 330 | (407) | -17% | 9 318 |
| 4.3 - Water Storage & Distribution | | – | 5 189 | 2 915 | – | 163 | 1 390 | (1 227) | -88% | 2 915 |
| 4.4 - Waste Water Management | | 13 204 | 700 | 1 400 | – | – | 875 | (875) | -100% | 1 400 |
| 4.5 - Waste Management | | 277 | – | – | – | – | – | – | | – |
| 4.6 - Roads | | – | 4 700 | 4 700 | – | 4 077 | 1 175 | 2 902 | 247% | 4 700 |
| 4.7 - Storm Water Management | | 2 772 | – | – | – | – | – | – | | – |
| **Vote 5 - Municipal Manager** | | **56** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| 5.2 - Performance & Project Management | | 56 | – | – | – | – | – | – | | – |
| **Total multi-year capital expenditure** | | **27 613** | **26 128** | **25 935** | **(461)** | **6 432** | **6 763** | (331) | -5% | **25 935** |
| | | | | | | | | – | | |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditue of single-year capital appropriation | 1 | | | | | | | | | |
| **Vote 1 - Financial Services** | | **42** | **50** | **50** | **–** | **2** | **13** | (10) | -82% | **50** |
| 1.1 - Direcrtor: Finance | | 42 | 50 | 50 | – | 2 | 13 | (10) | -82% | 50 |
| **Vote 2 - Community Services** | | **1 165** | **14 296** | **9 368** | **181** | **505** | **3 295** | (2 790) | -85% | **9 368** |
| 2.1 - Director: Community Services | | 26 | 64 | 50 | – | 9 | 21 | (12) | -56% | 50 |
| 2.2 - Cemetries | | – | 100 | 100 | – | – | – | – | | 100 |
| 2.4 - Libraries | | 680 | 11 865 | 6 417 | – | – | 2 384 | (2 384) | -100% | 6 417 |
| 2.5 - Resorts & Swimmng Pools | | 149 | – | – | – | – | – | – | | – |
| 2.8 - Environment & Licencing | | 26 | 220 | 220 | – | – | 55 | (55) | -100% | 220 |
| 2.9 - Community Halls and Amenities | | 285 | 1 772 | 2 306 | 40 | 355 | 789 | (434) | -55% | 2 306 |
| 2.10 - Local Economic Development | | – | 275 | 275 | 141 | 141 | 46 | 95 | 205% | 275 |
| **Vote 3 - Corporate Services** | | **1 161** | **1 580** | **1 915** | **76** | **597** | **590** | 8 | 1% | **1 915** |
| 3.1 - Director: Corporate Services | | 153 | 50 | 125 | 76 | 79 | 52 | 27 | 51% | 125 |
| 3.2 - Human Resources | | 248 | – | – | – | – | – | – | | – |
| 3.3 - Administration | | – | 300 | 300 | – | – | – | – | | 300 |
| 3.4 - Information Technology | | 650 | 300 | 560 | – | 494 | 233 | 261 | 112% | 560 |
| 3.5 - Marketing & Communication | | 110 | 130 | 130 | – | 24 | 54 | (30) | -55% | 130 |
| 3.7 - Traffic and Protection Services | | – | 300 | 300 | – | – | 125 | (125) | -100% | 300 |
| 3.9 - Council Cost | | – | 500 | 500 | – | – | 125 | (125) | -100% | 500 |
| **Vote 4 - Technical Services** | | **52 862** | **32 942** | **45 407** | **2 252** | **11 492** | **10 350** | 1 143 | 11% | **45 407** |
| 4.1 - Director: Technical Services | | 24 | 50 | 52 | – | 2 | 22 | (20) | -93% | 52 |
| 4.2 - Electro Technical Services | | 5 557 | 15 250 | 16 553 | 1 780 | 3 375 | 63 | 3 312 | 5300% | 16 553 |
| 4.3 - Water Storage & Distribution | | 26 804 | 7 692 | 7 326 | 247 | 1 727 | 2 651 | (924) | -35% | 7 326 |
| 4.4 - Waste Water Management | | 1 902 | 1 300 | 2 393 | 226 | 226 | 914 | (688) | -75% | 2 393 |
| 4.5 - Waste Management | | 355 | 1 000 | 1 000 | – | 168 | 250 | (82) | -33% | 1 000 |
| 4.6 - Roads | | 11 428 | 6 050 | 11 075 | – | 5 443 | 3 615 | 1 828 | 51% | 11 075 |
| 4.8 - Town Planning & Building Control | | 133 | – | – | – | – | – | – | | – |
| 4.10 - Mechanical Workshop | | 6 660 | 1 600 | 7 009 | – | 552 | 2 836 | (2 284) | -81% | 7 009 |
| **Vote 5 - Municipal Manager** | | **31** | **50** | **64** | **5** | **19** | **27** | (8) | -30% | **64** |
| 5.1 - Municipal Manager | | 31 | 50 | 64 | 5 | 19 | 27 | (8) | -30% | 64 |
| **Total single-year capital expenditure** | | **55 261** | **48 918** | **56 805** | **2 515** | **12 615** | **14 273** | **(1 658)** | **(0)** | **56 805** |
| | | | | | | | | – | | |
| **Total Capital Expenditure** | | **82 874** | **75 047** | **82 739** | **2 053** | **19 048** | **21 037** | **(1 989)** | **(0)** | **82 739** |

## WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M05 November

| Description<br>R thousands | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
|---|---|---|---|---|---|---|
| **ASSETS** | 1 | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 200 384 | 220 325 | 221 198 | 189 054 | 221 198 |
| Trade and other receivables from exchange transactions | | 89 095 | 82 509 | 82 509 | 103 284 | 82 509 |
| Receivables from non-exchange transactions | | 37 882 | 51 313 | 51 313 | 57 778 | 51 313 |
| Current portion of non-current receivables | | – | – | – | – | – |
| Inventory | | 12 996 | 26 712 | 28 713 | 22 561 | 28 713 |
| VAT | | (2 760) | (91 563) | (91 563) | 29 984 | (91 563) |
| Other current assets | | 5 833 | 4 509 | 4 509 | 5 833 | 4 509 |
| **Total current assets** | | **343 429** | **293 805** | **296 679** | **408 495** | **296 679** |
| **Non current assets** | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 41 251 | 38 604 | 38 604 | 41 251 | 38 604 |
| Property, plant and equipment | | 1 004 664 | 1 179 702 | 1 190 214 | 1 122 001 | 1 190 214 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 550 | 550 | 550 | 550 | 550 |
| Intangible assets | | 1 206 | 1 531 | 1 531 | 1 206 | 1 531 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – |
| **Total non current assets** | | **1 047 671** | **1 220 387** | **1 230 899** | **1 165 008** | **1 230 899** |
| **TOTAL ASSETS** | | **1 391 100** | **1 514 192** | **1 527 577** | **1 573 502** | **1 527 577** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | (546) | (3 433) | (3 433) | (546) | (3 433) |
| Consumer deposits | | 10 650 | 9 739 | 9 739 | 10 302 | 9 739 |
| Trade and other payables from exchange transactions | | 92 362 | 89 877 | 94 147 | 16 181 | 94 147 |
| Trade and other payables from non-exchange transactions | | 2 256 | 6 104 | 7 552 | 25 692 | 7 552 |
| Provision | | 37 830 | 38 184 | 38 184 | 34 553 | 38 184 |
| VAT | | 1 132 | (94 204) | (94 204) | 40 402 | (94 204) |
| Other current liabilities | | – | – | – | – | – |
| **Total current liabilities** | | **143 684** | **46 268** | **51 985** | **126 585** | **51 985** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 1 700 | 23 080 | 23 080 | 27 268 | 23 080 |
| Provision | | 23 132 | 87 943 | 87 786 | 23 132 | 87 786 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 68 681 | 81 031 | 81 031 | 72 776 | 81 031 |
| **Total non current liabilities** | | **93 514** | **192 053** | **191 897** | **123 176** | **191 897** |
| **TOTAL LIABILITIES** | | **237 198** | **238 321** | **243 882** | **249 761** | **243 882** |
| **NET ASSETS** | 2 | **1 153 902** | **1 275 870** | **1 283 695** | **1 323 741** | **1 283 695** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 239 177 | 1 264 704 | 1 267 131 | 1 024 797 | 1 267 131 |
| Reserves and funds | | 11 166 | 11 166 | 11 166 | 11 166 | 11 166 |
| Other | | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **1 250 343** | **1 275 870** | **1 278 297** | **1 035 963** | **1 278 297** |

## WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | 1 | | | | | | | | % | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 3 431 | 114 277 | 114 277 | 5 854 | 61 868 | 19 046 | 42 822 | 225% | 114 277 |
| Service charges | | 675 973 | 623 670 | 623 670 | 32 077 | 214 323 | 103 945 | 110 378 | 106% | 623 670 |
| Other revenue | | 15 554 | 38 334 | 38 334 | 1 224 | 4 817 | 6 389 | (1 572) | -25% | 38 334 |
| Transfers and Subsidies - Operational | | 174 173 | 175 756 | 187 141 | 4 704 | 75 930 | 29 309 | 46 620 | 159% | 175 856 |
| Transfers and Subsidies - Capital | | 50 511 | 35 189 | 35 189 | 8 793 | 15 195 | 5 865 | 9 330 | 159% | 35 189 |
| Interest | | 9 482 | 52 049 | 52 049 | 2 136 | 6 034 | 8 675 | (2 641) | -30% | 52 049 |
| Dividends | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (613 335) | (941 929) | (941 929) | (64 625) | (400 489) | (156 988) | 243 501 | -155% | (941 929) |
| Interest | | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | | – | – | – | (76) | (447) | – | 447 | 0% | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **315 789** | **97 347** | **108 732** | **(9 912)** | **(22 768)** | **16 241** | **39 010** | **240%** | **97 447** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 3 080 | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (73 966) | (80 047) | (90 559) | (8 012) | (37 588) | (14 038) | 23 550 | -168% | (84 225) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(70 885)** | **(80 047)** | **(90 559)** | **(8 012)** | **(37 588)** | **(14 038)** | **23 550** | **-168%** | **(84 225)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | | – |
| Increase (decrease) in consumer deposits | | (65) | – | – | (122) | 4 | – | 4 | 0% | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | – | – | – | – | – | – | – | | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(65)** | **–** | **–** | **(122)** | **4** | **–** | **(4)** | **0%** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **244 839** | **17 300** | **18 174** | **(18 046)** | **(60 353)** | **2 204** | | | **13 222** |
| Cash/cash equivalents at beginning: | | 316 245 | 209 837 | 209 837 | | 198 627 | 209 837 | | | 198 627 |
| Cash/cash equivalents at month/year end: | | 561 084 | 227 137 | 228 011 | | 138 274 | 212 040 | | | 211 849 |

**WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M05 November**

| Ref | Description<br>R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| 1 | **Revenue** | | | |
| | Service charges - Electricity | (24 316) | Currently within Low Season for Electricity Usage | |
| | Service charges - Water | (1 272) | Immaterial Variance | |
| | Service charges - Waste Water Management | (6 808) | Correction on Industrial Effluent | |
| | Service charges - Waste management | 1 352 | Immaterial Variance | |
| | Sale of Goods and Rendering of Services | 676 | Immaterial Variance | |
| | Agency services | 313 | Immaterial Variance | |
| | Interest | (5) | Immaterial Variance | |
| | Interest earned from Receivables | (261) | Immaterial Variance | |
| | Interest earned from Current and Non Current As | (2 272) | Lower interest rates | |
| | Dividends | – | | |
| | Rent on Land | (12) | Immaterial Variance | |
| | Rental from Fixed Assets | (434) | Immaterial Variance | |
| | Licence and permits | – | | |
| | Operational Revenue | 2 636 | Adjustment to Contract Debtor | |
| 2 | **Non-Exchange Revenue** | | | |
| | Property rates | (2 897) | Annual Property Rates Levied in June | |
| | Surcharges and Taxes | (1 158) | Lower Grant Capital Expenditure resulting in lower revenue being recognised | |
| | Fines, penalties and forfeits | 1 593 | Immaterial Variance | |
| | Licence and permits | (573) | Immaterial Variance | |
| | Transfer and subsidies - Operational | (7 021) | Library Grant Received ( R3,6 M) and EPWP Grant Received ( R1,022 Mil) | |
| | Interest | 380 | Immaterial Variance | |
| | Fuel Levy | – | | |
| | Operational Revenue | 252 | Immaterial Variance | |
| | Gains on disposal of Assets | – | | |
| | Other Gains | – | | |
| | Discontinued Operations | – | | |
| | | – | | |
| 3 | **Expenditure By Type** | | | |
| | Employee related costs | (5 595) | Primarily due to the filling of vacancies. Recognition of Leave accrual to be done next month | |
| | Remuneration of councillors | (483) | Immaterial Variance | |
| | Bulk purchases - electricity | (2 450) | Lower consumption of electricity | |
| | Inventory consumed | (1 158) | Mainly driven by Repairs & Maintenance Projects | |
| | Debt impairment | (32 038) | Provison for Bad Debt is made on an annual basis | |
| | Depreciation and amortisation | (14 204) | Depreciation run performed on an annual basis | |
| | Interest | (4 021) | Finance charges related to Landfil Sites recognised on an annual basis. | |
| | Contracted services | (14 956) | Mainly driven by Repairs & Maintenance Projects as well as the time required for SCM processes | |
| | Transfers and subsidies | (4 039) | Low expenditure on Housing Top Structures | |
| | Irrecoverable debts written off | 9 211 | Immaterial Variance | |
| | Operational costs | 421 | Immaterial Variance | |
| | Losses on Disposal of Assets | – | | |
| | Other Losses | – | | |
| 4 | **Capital Expenditure** | | | |
| | Total Capital Expenditure | 1 007 | Low expenditure on Capital Grant Expenditure | |
| 5 | **Cash Flow** | | | |
| 6 | **Measureable performance** | | | |
| 7 | **Municipal Entities** | | | |

**WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November**

| Description of financial indicator | Basis of calculation | Ref | 2024/25 | Budget Year 2025/26 | | | |
|---|---|---|---|---|---|---|---|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| **Borrowing Management** | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0,8% | 4,4% | 4,4% | 0,1% | 4,4% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 9,4% | 18,7% | 18,0% | 13,0% | 18,0% |
| **Safety of Capital** | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 13,2% | 15,4% | 15,8% | 13,6% | 15,8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 15,2% | 206,7% | 206,7% | 244,2% | 206,7% |
| **Liquidity** | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 239,0% | 635,0% | 570,7% | 322,7% | 570,7% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 139,5% | 476,2% | 425,5% | 149,3% | 425,5% |
| **Revenue Management** | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 14,7% | 14,1% | 13,9% | 40,8% | 13,9% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Creditors Management** | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| **Funding of Provisions** | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| **Other Indicators** | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 29,9% | 31,5% | 30,9% | 29,9% | 30,9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 1,9% | 2,6% | 2,5% | 1,6% | 2,5% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 5,2% | 4,6% | 4,5% | 0,1% | 4,5% |
| **IDP regulation financial viability indicators** | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | | |

**WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November**

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 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 | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 15 572 | 2 157 | 1 680 | 1 793 | 1 657 | 1 596 | 7 908 | 71 731 | 104 094 | 84 686 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 20 642 | 1 394 | 894 | 601 | 754 | 369 | 1 574 | 12 477 | 38 705 | 15 775 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 8 063 | 1 398 | 9 619 | 1 217 | 605 | 617 | 2 230 | 35 949 | 59 698 | 40 619 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 7 635 | 1 596 | 1 466 | 1 330 | 1 202 | 1 175 | 5 661 | 47 380 | 67 444 | 56 747 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 8 221 | 1 758 | 1 371 | 1 319 | 1 215 | 1 261 | 5 399 | 43 893 | 64 437 | 53 087 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 158 | 15 | 15 | 13 | 14 | 13 | 63 | 963 | 1 254 | 1 066 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 1 485 | 161 | 342 | 234 | 240 | 271 | 1 971 | 79 795 | 84 498 | 82 511 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | (8 345) | 68 | 49 | 44 | 45 | 36 | 220 | 1 833 | (6 051) | 2 178 | – | – |
| **Total By Income Source** | **2000** | **53 430** | **8 545** | **15 436** | **6 552** | **5 732** | **5 337** | **25 027** | **294 020** | **414 079** | **336 668** | **–** | **–** |
| **2024/25 - totals only** | | | | | | | | | | – | – | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 3 859 | 1 640 | 1 493 | 1 105 | 385 | 194 | 954 | 9 381 | 19 010 | 12 019 | – | – |
| Commercial | 2300 | 19 479 | 1 053 | 5 363 | 507 | 745 | 665 | 1 987 | 35 764 | 65 562 | 39 667 | – | – |
| Households | 2400 | 29 506 | 5 640 | 7 543 | 4 717 | 4 405 | 4 280 | 21 040 | 235 212 | 312 343 | 269 654 | – | – |
| Other | 2500 | 586 | 213 | 1 038 | 223 | 197 | 199 | 1 046 | 13 664 | 17 165 | 15 328 | – | – |
| **Total By Customer Group** | **2600** | **53 430** | **8 545** | **15 436** | **6 552** | **5 732** | **5 337** | **25 027** | **294 020** | **414 079** | **336 668** | **–** | **–** |


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**WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November**

| Description<br>R thousands | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | | |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | 3 280 | 7 168 | 3 500 | 21 440 | 1 765 | – | – | – | **37 152** | – |
| Auditor General | 0800 | – | 1 408 | – | – | – | – | – | – | **1 408** | – |
| Other | 0900 | – | – | – | – | – | – | – | – | – | – |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | **1000** | **3 280** | **8 576** | **3 500** | **21 440** | **1 765** | **–** | **–** | **–** | **38 560** | – |

**WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November**

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ³ | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Yrs/Months | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| Municipality sub-total | | | | | | | | | | – | – | | – | – |
| Entities | | | | | | | | | | | | | | |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| Entities sub-total | | | | | | | | | | – | – | | – | – |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | – | – | | – | – |

## WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **RECEIPTS:** | 1,2 | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **150 282** | **160 619** | **160 619** | **1 022** | **68 560** | **65 978** | **2 582** | **3,9%** | **160 619** |
| Operational Revenue:General Revenue:Equitable Share | | 145 706 | 156 647 | 156 647 | – | 65 270 | 65 270 | 0 | 0,0% | 156 647 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 559 | 2 272 | 2 272 | 1 022 | 1 590 | – | 1 590 | | 2 272 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | 1 700 | 1 700 | – | 1 700 | 708 | 992 | 140,0% | 1 700 |
| Municipal Disaster Grant [Schedule 5B] | | 417 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 1 000 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **13 338** | **15 137** | **26 422** | **3 682** | **7 368** | **6 260** | **1 108** | **17,7%** | **26 422** |
| Specify (Add grant description) | | – | 11 048 | 11 048 | 3 682 | 7 368 | 4 603 | 2 764 | 60,1% | 11 048 |
| Specify (Add grant description) | | 132 | 132 | 132 | – | – | 33 | (33) | -100,0% | 132 |
| Specify (Add grant description) | | – | 150 | 150 | – | – | 38 | (38) | -100,0% | 150 |
| Specify (Add grant description) | | 700 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | 249 | 530 | 530 | – | – | 221 | (221) | -100,0% | 530 |
| Specify (Add grant description) | | 150 | 1 000 | 1 000 | – | – | 417 | (417) | -100,0% | 1 000 |
| Specify (Add grant description) | | 250 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | 4 692 | – | 11 285 | – | – | – | – | | 11 285 |
| Specify (Add grant description) | | – | 2 147 | 2 147 | – | – | 895 | (895) | -100,0% | 2 147 |
| Specify (Add grant description) | | 130 | 130 | 130 | – | – | 54 | (54) | -100,0% | 130 |
| Specify (Add grant description) | | 7 035 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **36** | **–** | **100** | **–** | **–** | **–** | – | | **100** |
| Specify (Add grant description) | | 36 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | – | – | 100 | – | – | – | – | | 100 |
| **Other grant providers:** | | **3 809** | **–** | **–** | **–** | **677** | **–** | 677 | | **–** |
| Foreign Government and International Organisations | | 316 | – | – | – | – | – | – | | – |
| Private Enterprises | | 3 494 | – | – | – | 677 | – | 677 | | – |
| **Total Operating Transfers and Grants** | 5 | **167 466** | **175 756** | **187 141** | **4 704** | **76 605** | **72 238** | **4 367** | **6,0%** | **187 141** |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **46 290** | **30 770** | **30 770** | **8 693** | **14 138** | **–** | **14 138** | | **30 770** |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | 26 770 | 26 770 | 8 693 | 12 338 | – | 12 338 | | 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 | – | 1 800 | – | 1 800 | | 4 000 |
| **Provincial Government:** | | **5 616** | **4 104** | **4 104** | **–** | **957** | **787** | 170 | 21,7% | **4 104** |
| Specify (Add grant description) | | – | 1 957 | 1 957 | – | 957 | 250 | 707 | 282,9% | 1 957 |
| Specify (Add grant description) | | – | 2 147 | 2 147 | – | – | 537 | (537) | -100,0% | 2 147 |
| Specify (Add grant description) | | 257 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | 5 359 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **100** | **185** | **185** | **100** | **100** | **–** | 100 | | **185** |
| Specify (Add grant description) | | 100 | 185 | 185 | 100 | 100 | – | 100 | | 185 |
| **Other grant providers:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Total Capital Transfers and Grants** | 5 | **52 006** | **35 059** | **35 059** | **8 793** | **15 195** | **787** | **14 408** | **1831,4%** | **35 059** |


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| Description<br>R thousands | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 219 472 | 210 815 | 222 200 | 13 497 | 91 800 | 73 025 | 18 775 | 25,7% | 222 200 |


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## WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **EXPENDITURE** | | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **(141 672)** | **(160 486)** | **(160 486)** | **265** | **(63 136)** | **(66 865)** | **3 729** | **-5,6%** | **(160 486)** |
| Operational Revenue:General Revenue:Equitable Share | | (145 706) | (156 647) | (156 647) | – | (65 270) | (65 270) | (0) | 0,0% | (156 647) |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 361 | (2 272) | (2 272) | 231 | 1 067 | (942) | 2 009 | -213,2% | (2 272) |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | (1 567) | (1 567) | 34 | 1 067 | (653) | 1 720 | -263,4% | (1 567) |
| Municipal Disaster Grant [Schedule 5B] | | 76 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 996 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **14 106** | **(19 270)** | **(30 555)** | **–** | **22** | **(7 157)** | **7 179** | **-100,3%** | **(30 555)** |
| Specify (Add grant description) | | – | (11 048) | (11 048) | – | – | (2 765) | 2 765 | -100,0% | (11 048) |
| Specify (Add grant description) | | 64 | (4 395) | (5 867) | – | 22 | (511) | 533 | -104,4% | (5 867) |
| Specify (Add grant description) | | – | (130) | (130) | – | – | (54) | 54 | -100,0% | (130) |
| Specify (Add grant description) | | 290 | (20) | (20) | – | – | (8) | 8 | -100,0% | (20) |
| Specify (Add grant description) | | 443 | (530) | (530) | – | – | (221) | 221 | -100,0% | (530) |
| Specify (Add grant description) | | – | (870) | (870) | – | – | (217) | 217 | -100,0% | (870) |
| Specify (Add grant description) | | 100 | (130) | (130) | – | – | (33) | 33 | -100,0% | (130) |
| Specify (Add grant description) | | 4 988 | – | (9 813) | – | – | (2 453) | 2 453 | -100,0% | (9 813) |
| Specify (Add grant description) | | – | (2 147) | (2 147) | – | – | (895) | 895 | -100,0% | (2 147) |
| Specify (Add grant description) | | 130 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | 8 091 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **35** | **–** | **(100)** | **–** | **–** | **–** | – | | **(100)** |
| Specify (Add grant description) | | 35 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | – | – | (100) | – | – | – | – | | (100) |
| **Other grant providers:** | | **26** | **(4 007)** | **(2 560)** | **–** | **–** | **(941)** | 941 | -100,0% | **(2 560)** |
| Foreign Government and International Organisations | | – | (1 006) | (1 006) | – | – | (294) | 294 | -100,0% | (1 006) |
| Private Enterprises | | 26 | (3 001) | (1 554) | – | – | (648) | 648 | -100,0% | (1 554) |
| **Total operating expenditure of Transfers and Grants:** | | **(127 506)** | **(183 763)** | **(193 701)** | **265** | **(63 114)** | **(74 963)** | **11 849** | **-15,8%** | **(193 701)** |
| **National Government:** | | **45 645** | **(26 770)** | **(26 770)** | **28** | **262** | **(6 692)** | **6 955** | **-103,9%** | **(26 770)** |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | (26 770) | (26 770) | – | 235 | (6 692) | 6 927 | -103,5% | (26 770) |
| Water Services Infrastructure Grant [Schedule 5B] | | 14 999 | – | – | – | – | – | – | | – |
| Municipal Disaster Relief Grant | | 3 188 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **257** | **(1 827)** | **(1 827)** | **–** | **–** | **(239)** | 239 | -100,0% | **(1 827)** |
| Specify (Add grant description) | | – | (1 827) | (1 827) | – | – | (239) | 239 | -100,0% | (1 827) |
| Specify (Add grant description) | | 257 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **433** | **(185)** | **(185)** | **–** | **–** | **(46)** | 46 | -100,0% | **(185)** |
| Specify (Add grant description) | | 433 | (185) | (185) | – | – | (46) | 46 | -100,0% | (185) |
| **Other grant providers:** | | **–** | **(1 939)** | **(1 939)** | **–** | **–** | **(485)** | 485 | -100,0% | **(1 939)** |
| Private Enterprises | | – | (1 939) | (1 939) | – | – | (485) | 485 | -100,0% | (1 939) |
| **Total capital expenditure of Transfers and Grants** | | **46 335** | **(30 721)** | **(30 721)** | **28** | **262** | **(7 463)** | **7 725** | **-103,5%** | **(30 721)** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **(81 171)** | **(214 483)** | **(224 421)** | **293** | **(62 852)** | **(82 426)** | **19 574** | **-23,7%** | **(224 421)** |


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**WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November**

| Summary of Employee and Councillor remuneration<br>R thousands | 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 |
| | 1 | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 9 415 | 10 442 | 10 442 | 747 | 3 786 | 4 351 | (565) | -13% | 10 442 |
| Pension and UIF Contributions | | 1 367 | 1 493 | 1 493 | 114 | 576 | 622 | (46) | -7% | 1 493 |
| Medical Aid Contributions | | – | 90 | 90 | – | – | 38 | (38) | -100% | 90 |
| Motor Vehicle Allowance | | 541 | – | – | 62 | 254 | – | 254 | | – |
| Cellphone Allowance | | 993 | 1 203 | 1 203 | 83 | 414 | 501 | (87) | -17% | 1 203 |
| **Sub Total - Councillors** | | **12 315** | **13 228** | **13 228** | **1 006** | **5 029** | **5 512** | **(483)** | **-9%** | **13 228** |
| **% increase** | 4 | | **7,4%** | **7,4%** | | | | | | **7,4%** |
| **Senior Managers of the Municipality** | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 8 392 | 5 525 | 5 525 | 652 | 3 051 | 2 302 | 749 | 33% | 5 525 |
| Pension and UIF Contributions | | 463 | 508 | 508 | 67 | 332 | 212 | 121 | 57% | 508 |
| Medical Aid Contributions | | – | 12 | 12 | – | – | 5 | (5) | -100% | 12 |
| Performance Bonus | | 1 066 | 1 119 | 1 119 | 116 | 512 | 466 | 45 | 10% | 1 119 |
| Motor Vehicle Allowance | | 1 075 | 1 401 | 1 401 | 111 | 480 | 584 | (104) | -18% | 1 401 |
| Cellphone Allowance | | 327 | 399 | 399 | 38 | 162 | 166 | (4) | -2% | 399 |
| Housing Allowances | | – | 72 | 72 | – | – | 30 | (30) | -100% | 72 |
| Other benefits and allowances | | 1 | 77 | 77 | – | – | 32 | (32) | -100% | 77 |
| **Sub Total - Senior Managers of Municipality** | | **11 324** | **9 112** | **9 112** | **984** | **4 537** | **3 797** | **740** | **19%** | **9 112** |
| **% increase** | 4 | | **-19,5%** | **-19,5%** | | | | | | **-19,5%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 154 471 | 171 223 | 169 023 | 13 622 | 67 791 | 70 133 | (2 342) | -3% | 169 023 |
| Pension and UIF Contributions | | 24 741 | 30 291 | 30 291 | 2 267 | 11 178 | 12 619 | (1 441) | -11% | 30 291 |
| Medical Aid Contributions | | 10 511 | 11 073 | 11 073 | 925 | 4 602 | 4 614 | (12) | 0% | 11 073 |
| Overtime | | 25 436 | 35 044 | 35 044 | 2 684 | 11 672 | 14 602 | (2 929) | -20% | 35 044 |
| Performance Bonus | | 11 505 | 15 674 | 15 674 | 1 038 | 4 879 | 6 531 | (1 652) | -25% | 15 674 |
| Motor Vehicle Allowance | | 7 716 | 8 903 | 8 903 | 693 | 3 325 | 3 709 | (385) | -10% | 8 903 |
| Cellphone Allowance | | 795 | 1 121 | 1 121 | 75 | 377 | 467 | (90) | -19% | 1 121 |
| Housing Allowances | | 1 718 | 1 329 | 1 329 | 100 | 500 | 554 | (54) | -10% | 1 329 |
| Other benefits and allowances | | 7 322 | 8 647 | 8 647 | 708 | 3 376 | 3 603 | (227) | -6% | 8 647 |
| Payments in lieu of leave | | 3 773 | 4 719 | 4 719 | 4 018 | 4 764 | 1 966 | 2 798 | 142% | 4 719 |
| Long service awards | | 1 078 | – | 0 | 199 | 779 | – | 779 | | 0 |
| Post-retirement benefit obligations | 2 | 9 464 | 12 224 | 12 224 | 819 | 4 313 | 5 093 | (781) | -15% | 12 224 |
| **Sub Total - Other Municipal Staff** | | **258 531** | **300 248** | **298 048** | **27 147** | **117 556** | **123 891** | **(6 335)** | **-5%** | **298 048** |
| **% increase** | 4 | | **16,1%** | **15,3%** | | | | | | **15,3%** |
| **Total Parent Municipality** | | **282 170** | **322 589** | **320 389** | **29 137** | **127 121** | **133 199** | **(6 078)** | **-5%** | **320 389** |
| **Unpaid salary, allowances & benefits in arrears:** | | | | | | | | | | |
| **Board Members of Entities** | | | | | | | | | | |
| **Sub Total - Executive members Board** | 2 | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Senior Managers of Entities** | | | | | | | | | | |
| **Sub Total - Senior Managers of Entities** | | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Other Staff of Entities** | | | | | | | | | | |
| **Sub Total - Other Staff of Entities** | | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Total Municipal Entities** | | – | – | – | – | – | – | – | | – |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **282 170** | **322 589** | **320 389** | **29 137** | **127 121** | **133 199** | **(6 078)** | **-5%** | **320 389** |
| **% increase** | 4 | | **14,3%** | **13,5%** | | | | | | **13,5%** |
| **TOTAL MANAGERS AND STAFF** | | **269 855** | **309 360** | **307 160** | **28 131** | **122 092** | **127 688** | **(5 595)** | **-4%** | **307 160** |

**WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November**

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | 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 |
| **Cash Receipts By Source** | | | | | | | | | | | | | | | | |
| Property rates | | 186 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 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 Mangement | | 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 | 14 433 | 14 504 | 14 433 | 14 433 | 20 146 | 14 433 | 14 433 | 14 504 | 14 433 | 14 433 | (28 318) | 187 141 | 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 |
| **Cash Receipts by Source** | | **129 413** | **79 104** | **86 962** | **79 104** | **79 104** | **92 605** | **79 104** | **79 104** | **86 962** | **79 104** | **79 104** | **52 669** | **1 002 341** | **1 034 792** | **1 101 585** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | – | | | |
| Transfers and subsidies - capital (monetary allocations) (National / | | 3 645 | – | 819 | – | – | 1 298 | – | – | 819 | – | – | 28 608 | 35 189 | 40 470 | 38 599 |
| Short term loans | | – | – | – | – | – | (3 184) | – | – | – | – | – | (3 184) | (6 369) | (6 369) | (6 369) |
| **Total Cash Receipts by Source** | | **133 058** | **79 104** | **87 782** | **79 104** | **79 104** | **90 718** | **79 104** | **79 104** | **87 782** | **79 104** | **79 104** | **78 092** | **1 031 162** | **1 068 893** | **1 133 816** |
| **Cash Payments by Type** | | | | | | | | | | | | | – | | | |
| Employee related costs | | 10 502 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 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 | 89 319 |
| **Cash Payments by Type** | | **72 759** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **84 229** | **941 929** | **1 013 395** | **1 103 466** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | | |
| **Total Cash Payments by Type** | | **72 759** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **84 229** | **941 929** | **1 013 395** | **1 103 466** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | **60 298** | **610** | **9 288** | **610** | **610** | **12 224** | **610** | **610** | **9 288** | **610** | **610** | **(6 137)** | **89 233** | **55 498** | **30 349** |
| Cash/cash equivalents at the month/year beginning: | | 198 627 | 258 925 | 259 535 | 268 823 | 269 433 | 270 044 | 282 268 | 282 878 | 283 488 | 292 776 | 293 386 | 293 997 | 198 627 | 287 860 | 343 358 |
| Cash/cash equivalents at the month/year end: | | 258 925 | 259 535 | 268 823 | 269 433 | 270 044 | 282 268 | 282 878 | 283 488 | 292 776 | 293 386 | 293 997 | 287 860 | 287 860 | 343 358 | 373 707 |

**WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M05 November**

| 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 - M05 November**

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

**WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November**

| Month | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | % spend of Original Budget |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 742 | 477 | 3 220 | 552 | 552 | 3 220 | 2 667 | 82,8% | 1% |
| August | 346 | 477 | 4 220 | 1 599 | 2 151 | 7 439 | 5 288 | 71,1% | 3% |
| September | 5 004 | 13 040 | 10 416 | 1 590 | 3 741 | 17 856 | 14 115 | 79,0% | 5% |
| October | 5 140 | 477 | 3 220 | 13 636 | 17 377 | 21 075 | 3 698 | 17,5% | 22% |
| November | 7 521 | 477 | 3 220 | 7 925 | 25 302 | 24 295 | (1 007) | -4,1% | 32% |
| December | 2 984 | 13 270 | 18 719 | – | 25 302 | 43 013 | 17 711 | 41,2% | 32% |
| January | 1 853 | 477 | 3 220 | – | 25 302 | 46 233 | 20 931 | 45,3% | 32% |
| February | 6 926 | 477 | 3 220 | – | 25 302 | 49 452 | 24 150 | 48,8% | 32% |
| March | 5 388 | 13 040 | 10 245 | – | 25 302 | 59 698 | 34 395 | 57,6% | 32% |
| April | 5 393 | 477 | 3 220 | – | 25 302 | 62 917 | 37 615 | 59,8% | 32% |
| May | 14 248 | 477 | 3 220 | – | 25 302 | 66 137 | 40 835 | 61,7% | 32% |
| June | 27 329 | 36 878 | 24 422 | – | 25 302 | 90 559 | 65 256 | 72,1% | 32% |
| **Total Capital expenditure** | **82 874** | **80 047** | **90 559** | **25 302** | | | | | |

**WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **30 002** | **11 863** | **10 133** | **115** | **5 527** | **3 787** | 1 739 | **45,9%** | **10 133** |
| Roads Infrastructure | | – | 4 750 | 4 775 | – | 4 121 | 1 206 | 2 915 | **241,7%** | 4 775 |
| *Road Structures* | | – | 4 750 | 4 775 | – | 4 121 | 1 206 | 2 915 | **241,7%** | 4 775 |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | – | – | – | – | – | – | – | | – |
| Water Supply Infrastructure | | 23 834 | 6 613 | 4 158 | 115 | 1 405 | 1 756 | (351) | **-20,0%** | 4 158 |
| *Boreholes* | | 223 | – | – | – | – | – | – | | – |
| *Reservoirs* | | – | 5 189 | 2 615 | – | 163 | 1 090 | (927) | **-85,0%** | 2 615 |
| *Bulk Mains* | | 23 610 | 1 424 | 1 542 | 115 | 1 242 | 666 | 576 | **86,4%** | 1 542 |
| Sanitation Infrastructure | | 162 | 500 | 1 200 | – | – | 825 | (825) | **-100,0%** | 1 200 |
| *Reticulation* | | – | – | 700 | – | – | 700 | (700) | **-100,0%** | 700 |
| *Toilet Facilities* | | 162 | 500 | 500 | – | – | 125 | (125) | **-100,0%** | 500 |
| Solid Waste Infrastructure | | 6 007 | – | – | – | – | – | – | | – |
| *Waste Drop-off Points* | | 277 | – | – | – | – | – | – | | – |
| *Waste Separation Facilities* | | 5 729 | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **680** | **12 250** | **7 336** | **141** | **401** | **2 736** | **(2 335)** | **-85,3%** | **7 336** |
| Community Facilities | | 680 | 12 050 | 7 136 | 141 | 378 | 2 653 | (2 274) | **-85,7%** | 7 136 |
| *Libraries* | | 680 | 11 665 | 6 217 | – | – | 2 301 | (2 301) | -100,0% | 6 217 |
| *Parks* | | – | 200 | 734 | – | 238 | 306 | (68) | -22,3% | 734 |
| *Markets* | | – | 185 | 185 | 141 | 141 | 46 | 95 | 204,6% | 185 |
| Sport and Recreation Facilities | | – | 200 | 200 | – | 23 | 83 | (61) | **-72,7%** | 200 |
| *Outdoor Facilities* | | – | 200 | 200 | – | 23 | 83 | (61) | -72,7% | 200 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **248** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | 248 | – | – | – | – | – | – | | – |
| *Computer Software and Applications* | | 248 | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **675** | **330** | **590** | **–** | **519** | **246** | **273** | 111,0% | **590** |
| Computer Equipment | | 675 | 330 | 590 | – | 519 | 246 | 273 | 111,0% | 590 |
| **Furniture and Office Equipment** | | **575** | **1 064** | **1 141** | **81** | **110** | **384** | **(273)** | -71,3% | **1 141** |
| Furniture and Office Equipment | | 575 | 1 064 | 1 141 | 81 | 110 | 384 | (273) | -71,3% | 1 141 |
| **Machinery and Equipment** | | **1 270** | **3 230** | **3 255** | **184** | **516** | **715** | **(199)** | -27,8% | **3 255** |
| Machinery and Equipment | | 1 270 | 3 230 | 3 255 | 184 | 516 | 715 | (199) | -27,8% | 3 255 |
| **Transport Assets** | | **6 337** | **1 600** | **7 009** | **–** | **552** | **2 711** | **(2 159)** | -79,6% | **7 009** |
| Transport Assets | | 6 337 | 1 600 | 7 009 | – | 552 | 2 711 | (2 159) | -79,6% | 7 009 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on new assets** | 1 | **39 787** | **30 336** | **29 463** | **522** | **7 625** | **10 579** | **2 954** | **27,9%** | **29 463** |

**WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Capital expenditure on renewal of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **18 324** | **9 300** | **10 393** | **96** | **6 101** | **3 081** | 3 020 | **98,0%** | **10 393** |
| Roads Infrastructure | | 10 928 | 6 000 | 6 000 | – | 5 398 | 1 500 | 3 898 | **259,9%** | 6 000 |
| *Roads* | | 10 928 | 6 000 | 6 000 | – | 5 398 | 1 500 | 3 898 | **259,9%** | 6 000 |
| Storm water Infrastructure | | 2 772 | – | – | – | – | – | – | | – |
| *Storm water Conveyance* | | 2 772 | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | 499 | 1 000 | 1 000 | (171) | 81 | 250 | (169) | **-67,4%** | 1 000 |
| *MV Networks* | | 499 | 1 000 | 1 000 | (171) | 81 | 250 | (169) | **-67,4%** | 1 000 |
| Water Supply Infrastructure | | 2 223 | 1 000 | 1 000 | 42 | 396 | 417 | (21) | **-5,0%** | 1 000 |
| *Distribution* | | 2 223 | 1 000 | 1 000 | 42 | 396 | 417 | (21) | **-5,0%** | 1 000 |
| Sanitation Infrastructure | | 1 902 | 1 300 | 2 393 | 226 | 226 | 914 | (688) | **-75,3%** | 2 393 |
| *Reticulation* | | 328 | 1 100 | 2 193 | 226 | 226 | 914 | (688) | **-75,3%** | 2 193 |
| *Waste Water Treatment Works* | | 1 574 | 200 | 200 | – | – | – | – | | 200 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **149** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Community Facilities | | – | – | – | – | – | – | – | | – |
| Sport and Recreation Facilities | | 149 | – | – | – | – | – | – | | – |
| *Outdoor Facilities* | | 149 | – | – | – | – | – | – | | – |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Machinery and Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Transport Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on renewal of existing assets** | 1 | **18 473** | **9 300** | **10 393** | **96** | **6 101** | **3 081** | **(3 020)** | **-98,0%** | **10 393** |

**WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **12 035** | **17 361** | **16 376** | **1 451** | **4 940** | **6 823** | (1 883) | **-27,6%** | **16 376** |
| Roads Infrastructure | | 4 562 | 7 181 | 6 732 | 997 | 2 855 | 2 805 | 51 | **1,8%** | 6 732 |
| *Roads* | | 3 302 | 5 974 | 5 550 | 995 | 2 174 | 2 312 | (139) | **-6,0%** | 5 550 |
| *Road Furniture* | | 1 260 | 1 207 | 1 182 | 2 | 682 | 492 | 189 | **38,4%** | 1 182 |
| Storm water Infrastructure | | 47 | 204 | 76 | 14 | 26 | 32 | (6) | **-17,5%** | 76 |
| *Storm water Conveyance* | | 47 | 204 | 76 | 14 | 26 | 32 | (6) | **-17,5%** | 76 |
| Electrical Infrastructure | | 792 | 2 390 | 2 390 | 10 | 56 | 996 | (940) | **-94,4%** | 2 390 |
| *MV Substations* | | 117 | 1 045 | 1 045 | 10 | 56 | 436 | (380) | **-87,2%** | 1 045 |
| *MV Networks* | | 142 | 747 | 747 | – | (0) | 311 | (311) | **-100,0%** | 747 |
| *LV Networks* | | 533 | 598 | 598 | – | – | 249 | (249) | **-100,0%** | 598 |
| Water Supply Infrastructure | | 3 588 | 2 856 | 2 215 | 15 | 314 | 923 | (609) | **-66,0%** | 2 215 |
| *Dams and Weirs* | | 458 | 1 832 | 1 532 | 15 | 228 | 638 | (411) | **-64,3%** | 1 532 |
| *Boreholes* | | 133 | 313 | 313 | – | 86 | 130 | (44) | **-33,8%** | 313 |
| *Pump Stations* | | 58 | 62 | 0 | – | – | – | – | | 0 |
| *Water Treatment Works* | | 118 | 124 | 124 | – | – | 52 | (52) | **-100,0%** | 124 |
| *Bulk Mains* | | 299 | 105 | 26 | – | – | 11 | (11) | **-100,0%** | 26 |
| *Distribution* | | 2 522 | 420 | 220 | – | – | 92 | (92) | **-100,0%** | 220 |
| Sanitation Infrastructure | | 3 047 | 4 730 | 4 964 | 415 | 1 689 | 2 068 | (380) | **-18,4%** | 4 964 |
| *Reticulation* | | 1 592 | 2 592 | 2 589 | 342 | 1 102 | 1 079 | 23 | **2,2%** | 2 589 |
| *Waste Water Treatment Works* | | 1 342 | 2 004 | 2 241 | 65 | 541 | 934 | (393) | **-42,1%** | 2 241 |
| *Toilet Facilities* | | 113 | 134 | 134 | 8 | 46 | 56 | (10) | **-17,4%** | 134 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **886** | **2 027** | **2 017** | **93** | **236** | **841** | **(605)** | **-71,9%** | **2 017** |
| Community Facilities | | 725 | 1 715 | 1 705 | 93 | 157 | 711 | (553) | **-77,9%** | 1 705 |
| *Halls* | | 341 | 1 250 | 1 240 | 26 | 40 | 517 | (477) | -92,4% | 1 240 |
| *Crèches* | | 105 | 158 | 158 | 48 | 48 | 66 | (18) | -26,8% | 158 |
| *Libraries* | | 32 | 33 | 33 | – | 4 | 14 | (10) | -70,7% | 33 |
| *Cemeteries/Crematoria* | | 119 | 132 | 132 | 19 | 62 | 55 | 7 | 12,7% | 132 |
| *Public Ablution Facilities* | | (2) | 1 | 1 | – | – | 1 | (1) | -100,0% | 1 |
| *Markets* | | 131 | 141 | 141 | – | 4 | 59 | (55) | -93,7% | 141 |
| Sport and Recreation Facilities | | 160 | 312 | 312 | – | 79 | 130 | (52) | **-39,6%** | 312 |
| *Indoor Facilities* | | 77 | 83 | 83 | – | 81 | 35 | 46 | 133,9% | 83 |
| *Outdoor Facilities* | | 83 | 229 | 229 | – | (2) | 95 | (98) | -102,6% | 229 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **657** | **832** | **932** | **22** | **199** | **388** | **(190)** | **-48,8%** | **932** |
| Operational Buildings | | 344 | 557 | 657 | 5 | 98 | 274 | (176) | **-64,3%** | 657 |
| *Municipal Offices* | | 344 | 557 | 657 | 5 | 98 | 274 | (176) | -64,3% | 657 |
| Housing | | 313 | 275 | 275 | 17 | 101 | 115 | (13) | **-11,6%** | 275 |
| *Social Housing* | | 313 | 275 | 275 | 17 | 101 | 115 | (13) | -11,6% | 275 |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **146** | **176** | **176** | **29** | **51** | **73** | **(22)** | -29,9% | **176** |
| Computer Equipment | | 146 | 176 | 176 | 29 | 51 | 73 | (22) | -29,9% | 176 |
| **Furniture and Office Equipment** | | **5** | **24** | **24** | **–** | **–** | **10** | **(10)** | -100,0% | **24** |
| Furniture and Office Equipment | | 5 | 24 | 24 | – | – | 10 | (10) | -100,0% | 24 |
| **Machinery and Equipment** | | **81** | **330** | **330** | **3** | **29** | **138** | **(109)** | -79,0% | **330** |
| Machinery and Equipment | | 81 | 330 | 330 | 3 | 29 | 138 | (109) | -79,0% | 330 |
| **Transport Assets** | | **3 290** | **5 028** | **5 192** | **95** | **1 015** | **2 163** | **(1 148)** | -53,1% | **5 192** |
| Transport Assets | | 3 290 | 5 028 | 5 192 | 95 | 1 015 | 2 163 | (1 148) | -53,1% | 5 192 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Repairs and Maintenance Expenditure** | 1 | **17 099** | **25 778** | **25 047** | **1 693** | **6 470** | **10 436** | **3 967** | **38,0%** | **25 047** |

## WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **25 007** | **22 416** | **22 416** | **–** | **–** | **9 340** | (9 340) | **-100,0%** | **22 416** |
| Roads Infrastructure | | 7 021 | 586 | 586 | – | – | 244 | (244) | **-100,0%** | 586 |
| *Roads* | | 7 021 | 586 | 586 | – | – | 244 | (244) | **-100,0%** | 586 |
| Storm water Infrastructure | | 2 546 | 532 | 532 | – | – | 222 | (222) | **-100,0%** | 532 |
| *Drainage Collection* | | 2 546 | 532 | 532 | – | – | 222 | (222) | **-100,0%** | 532 |
| Electrical Infrastructure | | 3 957 | 996 | 996 | – | – | 415 | (415) | **-100,0%** | 996 |
| *MV Networks* | | 3 553 | 498 | 498 | – | – | 208 | (208) | **-100,0%** | 498 |
| *LV Networks* | | 404 | 498 | 498 | – | – | 208 | (208) | **-100,0%** | 498 |
| Water Supply Infrastructure | | 6 256 | 1 582 | 1 582 | – | – | 659 | (659) | **-100,0%** | 1 582 |
| *Boreholes* | | 68 | – | – | – | – | – | – | | – |
| *Reservoirs* | | 977 | 427 | 427 | – | – | 178 | (178) | **-100,0%** | 427 |
| *Pump Stations* | | 485 | – | – | – | – | – | – | | – |
| *Distribution* | | 4 726 | 1 155 | 1 155 | – | – | 481 | (481) | **-100,0%** | 1 155 |
| Sanitation Infrastructure | | 4 506 | 2 625 | 2 625 | – | – | 1 094 | (1 094) | **-100,0%** | 2 625 |
| *Pump Station* | | 29 | 105 | 105 | – | – | 44 | (44) | **-100,0%** | 105 |
| *Reticulation* | | 155 | 1 260 | 1 260 | – | – | 525 | (525) | **-100,0%** | 1 260 |
| *Waste Water Treatment Works* | | 4 323 | 1 260 | 1 260 | – | – | 525 | (525) | **-100,0%** | 1 260 |
| Solid Waste Infrastructure | | 528 | 16 094 | 16 094 | – | – | 6 706 | (6 706) | **-100,0%** | 16 094 |
| *Landfill Sites* | | 352 | 15 750 | 15 750 | – | – | 6 563 | (6 563) | **-100,0%** | 15 750 |
| *Waste Drop-off Points* | | 177 | 344 | 344 | – | – | 143 | (143) | **-100,0%** | 344 |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | 193 | – | – | – | – | – | – | | – |
| *Data Centres* | | 143 | – | – | – | – | – | – | | – |
| *Capital Spares* | | 50 | – | – | – | – | – | – | | – |
| **Community Assets** | | **4 502** | **1 937** | **1 937** | **–** | **–** | **807** | **(807)** | **-100,0%** | **1 937** |
| Community Facilities | | 2 490 | 417 | 417 | – | – | 174 | (174) | **-100,0%** | 417 |
| *Centres* | | 287 | – | – | – | – | – | – | | – |
| *Fire/Ambulance Stations* | | 12 | – | – | – | – | – | – | | – |
| *Libraries* | | 199 | 404 | 404 | – | – | 168 | (168) | -100,0% | 404 |
| *Cemeteries/Crematoria* | | 5 | 13 | 13 | – | – | 6 | (6) | -100,0% | 13 |
| *Public Open Space* | | 7 | – | – | – | – | – | – | | – |
| *Public Ablution Facilities* | | 1 895 | – | – | – | – | – | – | | – |
| *Markets* | | 83 | – | – | – | – | – | – | | – |
| *Airports* | | 1 | – | – | – | – | – | – | | – |
| Sport and Recreation Facilities | | 2 012 | 1 520 | 1 520 | – | – | 633 | (633) | **-100,0%** | 1 520 |
| *Outdoor Facilities* | | 2 012 | 1 520 | 1 520 | – | – | 633 | (633) | -100,0% | 1 520 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **410** | **195** | **195** | **–** | **–** | **81** | (81) | -100,0% | **195** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | 410 | 195 | 195 | – | – | 81 | (81) | **-100,0%** | 195 |
| *Improved Property* | | 410 | 195 | 195 | – | – | 81 | (81) | -100,0% | 195 |
| **Other assets** | | **3 008** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Operational Buildings | | 3 008 | – | – | – | – | – | – | | – |
| *Municipal Offices* | | 2 963 | – | – | – | – | – | – | | – |
| *Workshops* | | 45 | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **90** | **90** | **–** | **–** | **37** | **(37)** | -100,0% | **90** |
| Licences and Rights | | – | 90 | 90 | – | – | 37 | (37) | **-100,0%** | 90 |
| *Computer Software and Applications* | | – | 90 | 90 | – | – | 37 | (37) | -100,0% | 90 |
| **Computer Equipment** | | **783** | **2 428** | **2 428** | **–** | **–** | **1 012** | **(1 012)** | -100,0% | **2 428** |
| Computer Equipment | | 783 | 2 428 | 2 428 | – | – | 1 012 | (1 012) | -100,0% | 2 428 |
| **Furniture and Office Equipment** | | **937** | **602** | **602** | **–** | **0** | **251** | **(250)** | -99,9% | **602** |
| Furniture and Office Equipment | | 937 | 602 | 602 | – | 0 | 251 | (250) | -99,9% | 602 |
| **Machinery and Equipment** | | **2 432** | **1 397** | **1 397** | **–** | **–** | **582** | **(582)** | -100,0% | **1 397** |
| Machinery and Equipment | | 2 432 | 1 397 | 1 397 | – | – | 582 | (582) | -100,0% | 1 397 |
| **Transport Assets** | | **2 366** | **5 025** | **5 025** | **–** | **–** | **2 094** | **(2 094)** | -100,0% | **5 025** |
| Transport Assets | | 2 366 | 5 025 | 5 025 | – | – | 2 094 | (2 094) | -100,0% | 5 025 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Depreciation** | 1 | **39 446** | **34 090** | **34 090** | **–** | **0** | **14 204** | **14 204** | **100,0%** | **34 090** |

**WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November**

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Capital expenditure on upgrading of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **23 878** | **33 787** | **42 724** | **7 307** | **11 469** | **9 339** | 2 130 | **22,8%** | **42 724** |
| Roads Infrastructure | | 433 | 5 000 | 12 819 | 5 872 | 6 254 | 5 341 | 913 | **17,1%** | 12 819 |
| *Roads* | | – | 5 000 | 12 819 | 5 872 | 6 254 | 5 341 | 913 | **17,1%** | 12 819 |
| *Road Structures* | | 433 | – | – | – | – | – | – | | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | 10 037 | 23 318 | 24 621 | 1 345 | 5 125 | 2 080 | 3 045 | **146,4%** | 24 621 |
| *HV Substations* | | 5 421 | 15 000 | 16 303 | 1 776 | 3 284 | – | 3 284 | | 16 303 |
| *MV Substations* | | 805 | 1 630 | 1 630 | – | 1 294 | 408 | 886 | **217,5%** | 1 630 |
| *MV Networks* | | 639 | 2 500 | 2 500 | (214) | 362 | 625 | (263) | **-42,0%** | 2 500 |
| *LV Networks* | | 3 172 | 4 188 | 4 188 | (217) | 185 | 1 047 | (862) | **-82,3%** | 4 188 |
| Water Supply Infrastructure | | 365 | 5 269 | 5 084 | 90 | 90 | 1 868 | (1 779) | **-95,2%** | 5 084 |
| *Water Treatment Works* | | – | 500 | 500 | – | – | 208 | (208) | **-100,0%** | 500 |
| *Distribution* | | 365 | 4 769 | 4 584 | 90 | 90 | 1 660 | (1 570) | **-94,6%** | 4 584 |
| Sanitation Infrastructure | | 13 042 | 200 | 200 | – | – | 50 | (50) | **-100,0%** | 200 |
| *Waste Water Treatment Works* | | 13 042 | 200 | 200 | – | – | 50 | (50) | **-100,0%** | 200 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **216** | **5 934** | **7 117** | **–** | **107** | **875** | **(768)** | **-87,8%** | **7 117** |
| Community Facilities | | – | 100 | 100 | – | – | – | – | | 100 |
| *Cemeteries/Crematoria* | | – | 100 | 100 | – | – | – | – | | 100 |
| Sport and Recreation Facilities | | 216 | 5 834 | 7 017 | – | 107 | 875 | (768) | **-87,8%** | 7 017 |
| *Outdoor Facilities* | | 216 | 5 834 | 7 017 | – | 107 | 875 | (768) | -87,8% | 7 017 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **519** | **600** | **771** | **–** | **–** | **421** | **(421)** | **-100,0%** | **771** |
| Operational Buildings | | 519 | 600 | 771 | – | – | 421 | (421) | **-100,0%** | 771 |
| *Municipal Offices* | | 237 | 300 | 471 | – | – | 296 | (296) | -100,0% | 471 |
| *Workshops* | | 282 | 300 | 300 | – | – | 125 | (125) | -100,0% | 300 |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Machinery and Equipment** | | **–** | **90** | **90** | **–** | **–** | **–** | **–** | | **90** |
| Machinery and Equipment | | – | 90 | 90 | – | – | – | – | | 90 |
| **Transport Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on upgrading of existing assets** | 1 | **24 614** | **40 411** | **50 703** | **7 307** | **11 576** | **10 635** | **(941)** | **-8,8%** | **50 703** |

### 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 |
|---|---|---|
| 08/2/23/56 | Appointment of a Service Provider for Removal of Faulty Gearbox and Supply and Installation of a Standard Gearbox | 03-Dec-2025 |
| 08/2/23/61 | Provision of Catering for Witzenberg Municipality Sports Conference at Ceres Town Hall, | 04-Dec-2025 |

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 |
|---|---|---|
| 08/2/23/12 | Facilitation Of Municipal Annual Medical Assesments For Staff Exposed To Hazardous Chemical Substances And Biological Monitoring Of Infections & Health Testing | 15-Dec-2025 |
| 08/2/23/41 | Design, Host, And Maintain A Website For Witzenberg Municipality | 15-Dec-2025 |

#### 3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

#### 3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/21/09 | Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area | 03-Dec-2024 | 09-Apr-2025<br>BEC:<br>07-May-2025<br>29-May-2025<br>Referred back<br>19-Nov-2025<br>24-Nov-2025<br>01-Dec-2025 | C Mackenzie |
| 08/2/22/02 | Maintenance of Water Meters in The Witzenberg Area, Construction of Meter Boxes (New and Repair Vandalised) | 27-Mar-2025 | 05-May-2025<br>BEC: 05-Sep-2025<br>BEC: 16-Oct-2025 | N Jacobs |
| 08/2/22/09 | Supply, Upgrade And Replacement Of Sewer Networks In The Witzenberg Area | 27-Mar-2025 | 18-Aug-2025<br>BEC: 05-Sep-2025<br>BEC: 16-Oct-2025<br>12-Nov-2025<br>19-Nov-2025<br>24-Nov-2025<br>01-Dec-2025 | N Jacobs |
| 08/2/22/36 | Supply And Installation Of Security Fencing At Various Municipal Sites Within Witzenberg Area For A Period Of 12 Months. | 30-May-2025 | 18-Aug-2025 | N Jacobs |

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/22/44 | Professional Services for Witzenberg Municipality | 16-May-2025 | 13-Aug-2025<br>BEC: 29-Oct-2025 | E Lintnaar |
| 08/2/22/51 | Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channelling, concrete slabs and concrete bollards, concrete bricks and pavers and clay pavers | 28-Mar-2025 | 14-Jul-2025<br>BEC 12-Nov-2025<br>01-Dec-2025 | E Lintnaar |
| 08/2/22/95 | Hiring of trucks, plant and equipment for the Witzenberg municipal area | 18-Jul-2025 | 11-Aug-2025<br>30-Oct-2025<br>BEC 01-Oct-2025**<br>10-Oct-2025**<br>16-Oct-2025***<br>31-Oct-2025<br>24-Nov-2025*<br>28-Nov-2025*<br>01-Dec-2025**<br>02-Dec-2025<br>08-Dec-2025 | P Claasen |
| 08/2/22/96 | Construction of new Nduli bulk water pipeline, Ceres | 24-Oct-2025 | Awaiting | N Jacobs |
| 08/2/22/102 | Supply And Delivery Of Road Signs And Accessories | 18-Jul-2025 | 03-Sep-2025<br>BEC: 12-Nov-2025 | E Lintnaar |
| 08/2/22/103 | Appointment Of A Service Provider To Render Tourism Functions And Implement Destination Marketing Services On Behalf Of The Municipality | 18-Sep-2025 | BEC 23-Sep-2025<br>16 October 2025<br>12 November 2025<br>13 November 2025 (continued 17 November 2025)<br>24 November<br>1_2 December<br>BAC: 05 December 2025 (referred back for Budget to be confirmed) | R Hendricks |
| 08/2/23/03 | Supply and delivery of Various Cleaning Materials and Equipment | 02-Sep-2025 | 11-Sep-2025<br>Referred back<br>09-Oct-2025 | H Truter<br><br>M Frieslaar |
| 08/2/23/05 | Clearing of Overgrown Erven in the Witzenberg Municipal Area | 18-Sep-2025 | 30-Sep-2025<br>BEC: 19-Nov-2025 | H Truter |
| 08/2/23/18 | Energy Efficient Interventions In Witzenberg Municipal Area Phase 2 | 18-Sep-2025 | 08-Oct-2025<br>BEC 19-Nov-2025 (referred back) | V Dyusha |
| 08/2/23/22 | Supply and delivery of open Roll on – roll off (roro) bin / hook lift bins and 9m³ skips | 24-Oct-2025 | Awaiting | P Claasen |
| 08/2/23/23 | Supply and delivery of one new zero turn ride on mower | 31-Oct-2025 | 06-Nov-2025 | H Truter |
| 08/2/23/33 | Transport of waste (screenings) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet solid waste dump site | 24-Oct-2025 | 25-Nov-2025 | N Jacobs |
| 08/2/23/35 | Supply and delivery of process aerators / mixers for Witzenberg municipality | 10-Oct-2025 | Awaiting | N Jacobs |
| 08/2/22/55 | Construction of Community Library, N'duli, Ceres (Re-advertisement) | 14-Nov-2025 | Awaiting | J Stuurman |
| 08/2/23/02 | Appointment of service provider to provide animal control and other ancillary functions | 13-Nov-2025 | 25-Nov-2025 | H Truter |
| 08/2/23/07 | Provision of tactical and crowd control management at municipal buildings, events and sites in the Witzenberg municipal area | 07-Nov-2025 | Awaiting | M Green |

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/23/26 | Supply and delivery of LPG (liquefied petroleum gas) and welding gases on exchange and refill of gas cylinders | 13-Nov-2025 | 24-Nov-2025 | O Gatyene |
| 08/2/23/27 | Upgrade of Bella Vista multi-purpose courts | 13-Nov-2025 | Awaiting | H Truter |
| 08/2/23/28 | Appointment of a service provider to conduct Electricity meter inspections and audits | 14-Nov-2025 | Awaiting | V Dyusha |
| 08/2/23/34 | Construction of new 3ML reservoir, Tulbagh | 13-Nov-2025 | Awaiting | N Jacobs |
| 08/2/23/37 | Witzenville Sports field Upgrade | 14-Nov-2025 | Awaiting | H Truter |

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 |
| 08/2/23/15 | Cleaning services at traffic department Witzenberg municipality Ceres | 01-Sep-2025 | 02-Sep-2025 | H Truter |
| 08/2/22/16 | Supply and delivery of three phase portable energy meters calibration equipment | 03-Oct-2025 | 07-Oct-2025 Referred back | V Dyusha |
| 08/2/23/30 | Appointment of a service provider to undertake occupational hygiene monitoring survey within Witzenberg municipality | 23-Sep-2025 | Awaiting | W Davids |
| 08/2/23/39 | Lease of Café building at the Pine Forest holiday resort | 19-Sep-2025 | 23-Oct-2025 | R Afrika |
| 08/2/23/10 | Supply and delivery of Firefighting Foam | 18-Nov-2025 | Awaiting | A Lamprecht-Vertue |
| 08/2/23/19 | Supply and delivery of disaster management uniform for the Witzenberg disaster management centre | 18-Nov-2025 | Awaiting | A Lamprecht-Vertue |
| 08/2/23/32 | Supply, delivery and installation of 7 new electrical motors for steel slat roll-up doors | 06-Nov-2025 | 17-Nov-2025 28-Nov-2025 | R Fick |
| 08/2/23/43 | Supply and delivery of one noise monitoring kit | 06-Nov-2025 | 26-Nov-2025 | H Truter |
| 08/2/23/59 | Supply Of Civil Engineering Software | 28-Nov-2025 | Awaiting | R Rhode |

### 3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

### 3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM | DATE OF BEC | DATE OF BAC |
|---|---|---|---|---|
| 08/2/22/100 | Supply and Delivery of Liquid Chlorine Gas | 12-Sep-2025 | 07-Oct-2025 | - |

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 November 2025:

### 3.2.1.4 Tenders toegeken

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende November 2025:

| Bid ref number | Date | Name of supplier | Brief description of services | Reason why award made | Estimated Value (incl. VAT) |
|---|---|---|---|---|---|
| 08/2/22/48 | 03-Nov-2025 | Adjuvo Enterprises | Supply And Delivery Of Protective Clothing | Bidder scored the highest total points | R 2 000 000.00 |
| | | Adjuvo Enterprises | | | R 700 000.00 |
| | | Adjuvo Enterprises | | | R 100 000.00 |
| | | Adjuvo Enterprises | | | R 3 500 000.00 |
| | | Adjuvo Enterprises | | | R 300 000.00 |
| | | Heico Project Management (Pty) Ltd | | | R 600 000.00 |
| | | Adjuvo Enterprises | | | R 500 000.00 |
| | | Adjuvo Enterprises | | | R 200 000.00 |
| | | Adjuvo Enterprises | | | R 500 000.00 |
| | | Sparks & Ellis (Pty) Ltd | | | R 500 000.00 |
| | | Uhambo Safety Wear and Equipment | | | R 450 000.00 |
| | | Uhambo Safety Wear and Equipment | | | R 150 000.00 |
| | | Gabriel and Michael Marketing (Pty) Ltd | | | R 600 000.00 |
| | | Pienaar Brothers (Pty) Ltd | | | R 200 000.00 |
| | | Heico Project Management (Pty) Ltd | | | R 100 000.00 |
| | | Adjuvo Enterprises | | | R 300 000.00 |
| | | Mouton Nursery (Pty) ltd | | | R 400 000.00 |
| | | Adjuvo Enterprises | | | R 200 000.00 |
| 08/2/22/81 | 21-Nov-2025 | Wastewant Plastics (Pty) Ltd | Supply and Delivery of Refuse bags for Refuse removal | Bidder scored the highest total points | R 20 000.00 |
| 08/2/23/01 | 21-Nov-2025 | Zabs Enterprises (Pty) Ltd | Manufacture, Supply and Delivery of Steel Pavilions | Bidder scored the highest total points | R 673 302.00 |

The following bids were awarded by the Accounting Officer during the month of November 2025:

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende November 2025:

| 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

The following bids were cancelled during November 2025: None

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

Die volgende tenders was gekanselleer gedurende November 2025: Geen

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

The following written price quotations were approved during the month of November 2025:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende November 2025:

| Order number | Date | Name of supplier | Brief description of services | Reason why award made | Amount | Official acting i.t.o sub delegation |
|---|---|---|---|---|---|---|
| 190061 | 04/11/2025 | Arina Wilson | Translation services – English to Afrikaans | Lowest responsive quotation | R 29 674.00 (Incl. VAT) | Chief Financial Officer |
| 190156 | 13/11/2025 | Unite the City | Provision of Sound and Accessories | Lowest responsive quotation | R 3 900.00 (Incl. VAT) | Acting Chief Financial Officer |
| 190164 | 14/11/2025 | AMA Transport | Transport Services | Only responsive quotation | R 18 000.00 (Incl. VAT) | Chief Financial Officer |
| 190175 | 17/11/2025 | Cape Aqua Minerals | Supply and Delivery of bottled water | Only responsive quotation | R 3 360.00 (Incl. VAT) | Chief Financial Officer |
| 190334 | 26/11/2025 | Tashwyn Trading | Alternations of Access Control Room Kitchen | Only responsive quotation | R 29 800.00 (Incl. VAT) | Chief Financial Officer |
| 190335 | 26/11/2025 | Tashwyn Trading | Supply and Delivery of Security Gate | Only responsive quotation | R 21 700.00 (Incl. VAT) | Chief Financial Officer |
| 190373 | 27/11/2025 | Agrimark | Supply and Delivery of Air Conditioners | Lowest responsive quotation | R 29 574.54 (Incl. VAT) | Chief Financial Officer |

| Bid ref number | Date | Brief description of services | Reason why bid is cancelled |
|---|---|---|---|
| 08/2/23/17 | 27-Oct-2025 | Sale of a Portion (± 1144m²) Of Erf 496, Wolseley | No acceptable bids received |
| 08/2/23/29 | 29-Oct-2025 | Appointment of a service provider for pressure vessel testing and inspection | No acceptable bids received |
| | | | |

### 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 Novmeber 2025:

### 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 Novmeber 2025:

| 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 |
|---|---|---|---|---|---|---|
| 08/2/23/51 | 18-Nov-2025 | Memotek Trading CC | Supply and delivery of one new heavy duty blower mower with grass bags | Only responsive bidder | R 105 681.78 | Director: Community Services |
| 08/2/23/11 | 14-Nov-2025 | Extra Cover Sports Facilities Contractor | Supply and Delivery of Line Marking Paint for Turf Sport Fields | Bidder scored highest total points | R 161 460.00 | Director: Community Services |
| 08/2/23/21 | 17-Nov-2025 | Superior Cranes and Services (Pty) Ltd | Load testing and inspection of lifting equipment | Bidder scored highest total points | R 253 485.50 | Director: Technical Servies |

### 3.2.1.8 Appeals

The following were lodged or dealt with by the Accounting Officer during the month of November 2025:

### 3.2.1.8 Appèlle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende November 2025:

| 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 |
|---|---|---|---|---|---|---|---|
| 08/2/21/16 | 06-Aug-2025 | Various (Clusters) | Supply and delivery of electrical equipment | Various | Various (Clusters) | Siyphambili Electrical and Industrial Supplies CC | Appeal dismissed 17 Oct 2025 by Accounting Officer |

### 3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of Novmeber 2025 which totals R 327 024:

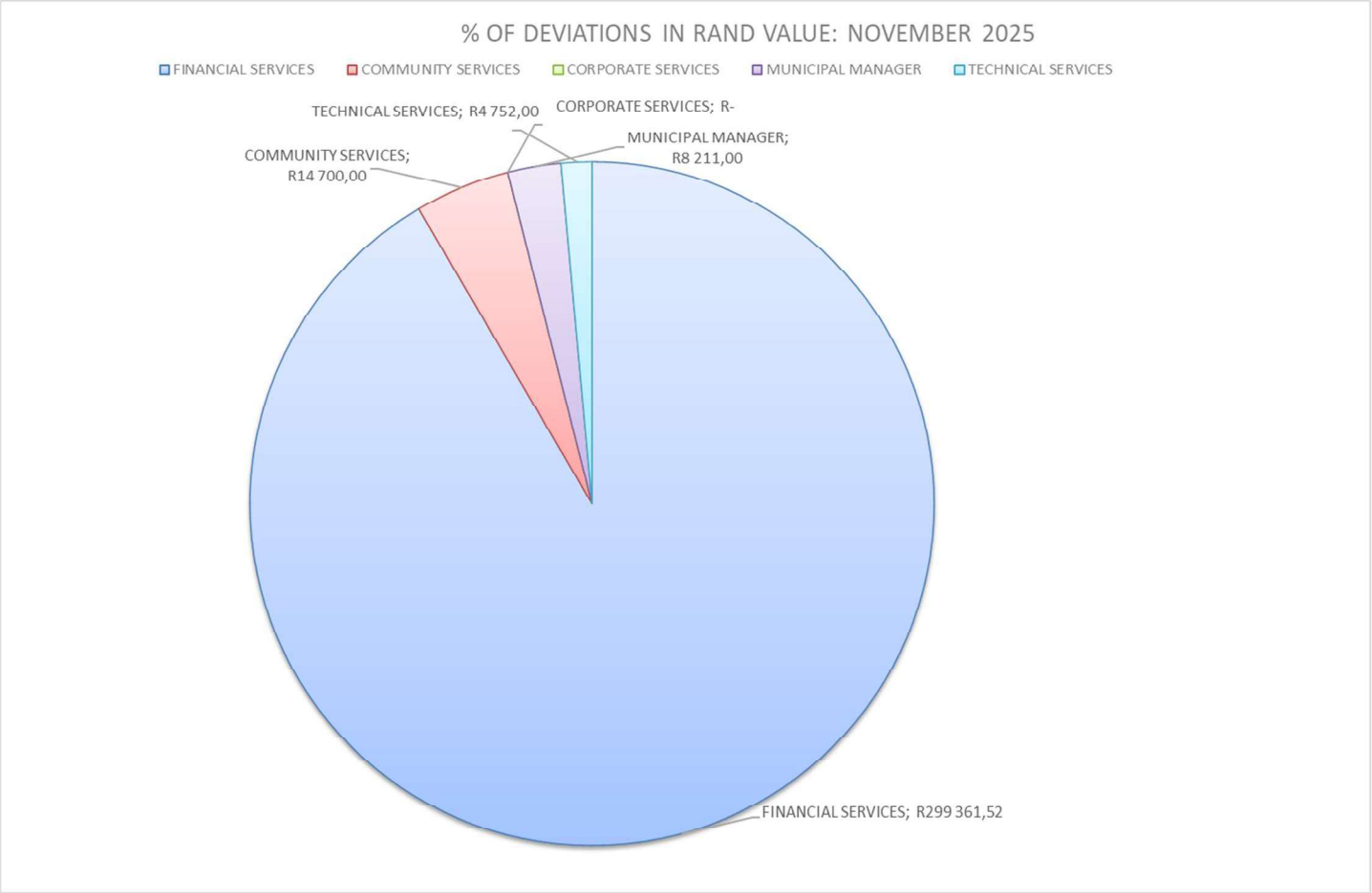
### 3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van November 2025 wat beloop op die totaal van R 327 024:

| Date | Name of supplier | Description of goods and services | Reason for deviation | Order number | AMOUNT R |
|---|---|---|---|---|---|
| 03-Nov-25 | Fidelity Cash solutions | CIT services: Nov 2025 - Jan 2026 | Impractical | 190050 | 299 361,52 |
| 12-Nov-25 | Witzenberg Herald | Publish Notice: Lease of Erf 3240 in Tulbagh | Impractical | 190136 | 3 366,00 |
| 26-Nov-25 | WRFM | Radio slots: Advert | Single supplier | 190340 | 14 700,00 |
| 28-Nov-25 | Witzenberg Herald | Publish Notice: ard 11 Tulbagh Witzenville fair | Single supplier | 190393 | 4 845,00 |
| 28-Nov-25 | Witzenberg Herald | Publish Notice: Pemanent restriction - PAH Reid street One-way street | Single supplier | 190389 | 4 752,00 |

| MONTH / MAAND | DEVIATION AMOUNT AFWYKING BEDRAG | TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK | % DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK |
|---|---|---|---|
| Sep 2025 | R 401 262 | R32 769 991 | 1.23% |
| Oct 2025 | R 555 079 | R 44 697 593 | 1.24% |
| Nov 2025 | R 327 024 | R 26 956 819 | 1.21% |

**DEVIATIONS PER DIRECTORATE:**




**Logistics**

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

**Logistieke**

Die tabel hieronder bevat 'n hoë vlak opsomming van inligting rakende die magasyn (stoor):

| MONTH | Sep 2025 | Oct 2025 | Nov 2025 |
|---|---|---|---|
| Value of inventory at hand | R 18 687 500 | R 22 493 423.62 | R23 386 646.95 |
| Turnover rate of total value of inventory | 0.88 | 1.01 | 0.65 |
| Date of latest stores reconciliation | 30 Nov 2025 | | |
| Date of last stock count | 03 Dec 2025 | | |
| Date of next stock count | 26 Mar 2026 | | |

# Witzenberg Grant Allocation Report

| Operational Grant Detail | As per DoRA Orginal Budget | As per DoRA Adj Budget | Adjustment to Dora to date | Actual Receipt | Oustanding Grant | Operational Expenditure Budget | Actual Expenditure | Revenue Recognised |
|---|---|---|---|---|---|---|---|---|
| Equitable Share | 156 647 000 | 156 647 000 | | 65 270 000 | 91 377 000 | - | | |
| Dutch Government (orio Project) | | | - | - | - | 758 920 | 1 400 359 | - |
| Expanded Public Works Programme Integrated Grant | 2 272 000 | 2 272 000 | - | 1 590 000 | 682 000 | 2 231 306 | 1 166 262 | 1 066 875 |
| Local Government Financial Management Grant | 1 700 000 | 1 700 000 | - | 1 700 000 | - | 1 566 957 | 950 217 | 1 066 819 |
| Opex Prov Library | 11 048 000 | 11 048 000 | - | 7 367 726 | 3 680 274 | 11 185 611 | 4 708 951 | - |
| Opex Prov Cdw | 132 000 | 132 000 | - | - | 132 000 | 114 783 | 27 846 | 22 249 |
| Opex Prov Housing Isupg | 2 147 000 | 2 147 000 | - | - | 2 147 000 | 1 866 957 | - | - |
| Nedbank | | | - | - | - | - | 115 879 | - |
| A-z Projects | | | - | 677 000 | - 677 000 | 1 554 000 | 119 894 | - |
| Opex Prov Title Deeds Restoration | 530 000 | 530 000 | - | - | 530 000 | 460 870 | - | - |
| Opex Prov Main Roads | 130 000 | 130 000 | - | - | 130 000 | 113 043 | 96 450 | - |
| Opex Prov Rsep | 1 000 000 | 1 000 000 | - | - | 1 000 000 | 869 565 | - | - |
| Opex Prov Thusong | 150 000 | 150 000 | - | - | 150 000 | 130 435 | - | - |
| Opex District Capacity Building Mentorship | | | - | - | - | 100 000 | 19 650 | - |
| | **175 756 000** | **175 756 000** | **-** | **76 604 726** | **99 151 274** | **20 952 447** | **8 605 509** | **2 155 942** |

| Capital Grant Detail | As per DoRA Orginal Budget | As per DoRA Adj Budget | Adjustment to Dora to date | Actual Receipt | Oustanding Grant | Capital Expenditure Budget | Actual Expenditure | Actual Revenue |
|---|---|---|---|---|---|---|---|---|
| Capex Prov Fire | 1 000 000 | 1 000 000 | - | 957 228 | 42 772 | 869 565 | - | - |
| Municipal Infrastructure Grant | 26 770 000 | 26 770 000 | - | 12 338 000 | 14 432 000 | 22 408 695 | 7 522 642 | 234 556 |
| Orio Dutch Funding | | | - | - | - | 300 000 | - | - |
| Capex Prov Sport And Recreation | 957 000 | 957 000 | - | - | 957 000 | 832 174 | - | - |
| Capex District | | | - | 100 000 | - 100 000 | 185 000 | 140 895 | - |
| Sustainable Energy Africa Perdekraal Wind Farm | | | - | - | - | 1 939 130 | - | - |
| Energy Efficiency And Demand Side Management Grant | 4 000 000 | 4 000 000 | - | 1 800 000 | 2 200 000 | 3 478 261 | 185 042 | 27 756 |
| | **32 727 000** | **32 727 000** | **-** | **15 195 228** | **17 531 772** | **30 012 825** | **7 848 579** | **262 312** |

| Total Grants | As per DoRA Orginal Budget | As per DoRA Adj Budget | Adjustment to Dora to date | Actual Receipt | Oustanding Grant | Expenditure Budget | Actual Expenditure | Actual Revenue |
|---|---|---|---|---|---|---|---|---|
| Total Provincial Grants | 17 094 000 | 17 094 000 | - | 8 324 954 | 8 769 046 | 16 443 003 | 4 833 247 | 22 249 |
| Total National Grants | 191 389 000 | 191 389 000 | - | 82 698 000 | 108 691 000 | 29 685 219 | 9 824 164 | 2 396 005 |
| Total District Grants | - | - | - | 100 000 | - 100 000 | 285 000 | 160 545 | - |
| Total Other Grants | - | - | - | 677 000 | - 677 000 | 4 552 050 | 1 636 133 | - |
| | **208 483 000** | **208 483 000** | **-** | **91 799 954** | **116 683 046** | **50 965 272** | **16 454 088** | **2 418 254** |

*Based on the reliance the municipality is placing on its internal control system, the municipality can confirm that the Grant Allocations was spent in terms of the conditions applicable to each grant (Ref: Section 12 of DORA Act)*

## Cash Flow Forecast

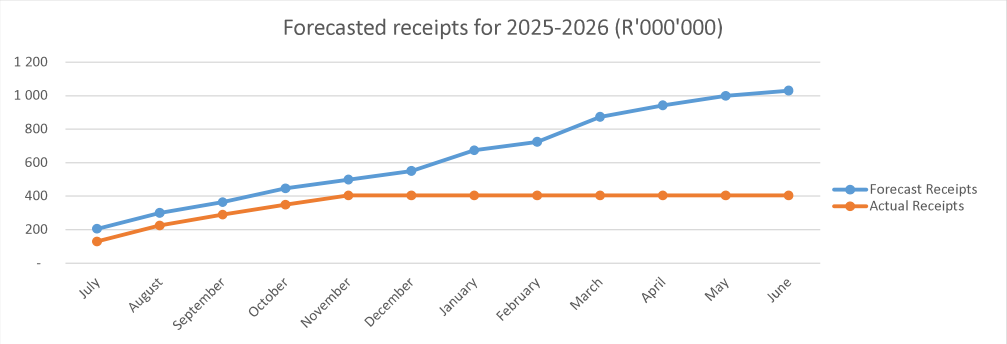
### Current commitments against cash

| | |
|---|---|
| Cash Book Balance plus Investments | R 188 255 706 |
| Total Commitments | (R159 254 512) |
| Unspent Grants | (R20 258 050) |
| Eskom Account | (R31 604 004) |
| Consumer Deposits | (R10 351 972) |
| Provision for Rehabilitation | (R20 071 127) |
| Working Capital Requirement | (R17 558 940) |
| Payables & Accruals | (R21 187 260) |
| Provision Current Employee Benefits | (R38 223 159) |
| Uncommitted Cash Balance | **R 29 001 194** |

**The estimated cost coverage ratio is as follow**

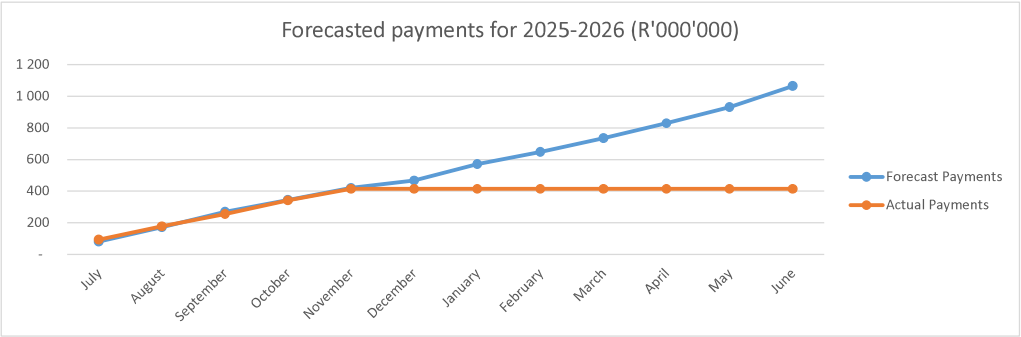
| | Current |
|---|---|
| Cash and Cash Equivalents | R 188 255 706 |
| Less Unspent Grants | R 20 258 050 |
| Estimated Average fixed cost per month | R 77 275 078 |
| Ratio | 2,17 |

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,17 months.The acceptable norm is 3 months




It is estimated that cash receipts will amount to R1039 m for the 2025-2026 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

| Month | Projected Receitps | Actual Receipts |
|---|---|---|
| September | R64m | R65m |
| October | R82m | R59m |
| November | R53m | R55m |




It is estimated that cash payments will amount to R1032 m for the 2025-2026 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

| Month | Projected Payments | Actual payments |
|---|---|---|
| September | R99m | R77m |
| October | R75m | R86m |
| November | R75m | R73m |

**Insurance Report -November 2025**

**Aging of Insurance Claims**

| Type of Claim | 30 days or Less | More than 30 days | 60 days or more | More than 120 Days | Total |
|---|---|---|---|---|---|
| Property Loss/damage | 0 | 0 | 1 | 1 | 2 |
| Motor Accident | 0 | 0 | 4 | 4 | 8 |
| Public Liability | 1 | 2 | 3 | 11 | 17 |
| Glass | 1 | 0 | 0 | 0 | 1 |
| Money loss | 0 | 0 | 0 | 0 | 0 |
| | 2 | 2 | 8 | 16 | 28 |

**High Value Third Party Claims**

| Claim Description | Value |
|---|---|
| Third Party fell on pavement after stepping into hole covered by grass | R 585,766 |
| Third party stepped into hole of manhole cover on c/o Friesland & Delta Street, | R 628,370 |
| Third Party Fell into an open manhole,corner Rooiels Avenue and Karee | R 2,551,000 |
| Haywood R Elec Serv. (Five YO Boy burned at Pumpstation) | R 1,210,000 |
| Third party injury after fall on pavement | R 1,498,240 |
| Third party vehicle damaged after collision with municipal vehicle | R 77,184 |

**High Value Property Loss/Damage and Motor Accident Claims**

None

**Claims Movement for the Month :** **November**

| | Property Loss/damage | Motor Accident | Public Liability | Glass | Money loss |
|---|---|---|---|---|---|
| Opening Balance | 2 | 8 | 20 | 3 | 0 |
| New Claims | 0 | 1 | 0 | 0 | 0 |
| Claims Closed | 0 | 1 | 3 | 2 | 0 |
| Closing Balance | 2 | 8 | 17 | 1 | 0 |

# Percentage spent on Capital Expenditure for the period ended: 30 November 2025

| | Financial Services | Corporate Services | Community Services | Municipal Manager | Technical Services | Total |
|---|---|---|---|---|---|---|
| Budget | 50,000 | 1,915,000 | 16,069,133 | 64,000 | 63,308,180 | 81,406,313 |
| Actual | 2,221 | 598,532 | 774,729 | 18,572 | 24,858,979 | 26,253,033 |
| Percentage | **4.44%** | **31.25%** | **4.82%** | **29.02%** | **39.27%** | **32.25%** |
| | | | | | | |
| Orders | - | 104,217 | 3,256,415 | - | 11,802,308 | 15,162,941 |
| | **4.44%** | **36.70%** | **25.09%** | **29.02%** | **57.91%** | **50.88%** |
| | | | | | | |
| **Municipal Infrastructure Grant** | | | | | | |
| Budget | - | - | 7,779,811 | - | 14,622,230 | 22,402,041 |
| Actual | - | - | 107,099 | - | 7,415,543 | 7,522,642 |
| Percentage | | | **1.38%** | | **50.71%** | **33.58%** |
| | | | | | | |
| Orders | - | - | 1,567,375 | - | 908,624 | 2,475,999 |
| | | | **21.52%** | | **56.93%** | **44.63%** |

HJ Kritzinger
CFO

Date
04/12/2025

Signature: _____

# Percentage spent on Preventative and corrective planned Maintenance Expenditure for the period ended: 30 November 2025

| | Financial Services | Corporate Services | Community Services | Technical Services | Total |
|---|---|---|---|---|---|
| Total Budget | - | 194,573 | 703,515 | 10,213,767 | 11,111,855 |
| Total Actual | - | 98,915 | 179,188 | 4,356,913 | 4,635,016 |
| Percentage | | **50.84%** | **25.47%** | **42.66%** | **41.71%** |
| | | | | | |
| Orders | - | 4,535 | 11,400 | 3,136,468 | 3,152,403 |
| | | **53.17%** | **27.09%** | **73.37%** | **70.08%** |

HJ Kritzinger
CFO

Date
04/12/2025

Signature: _____

**OVERTIME & STANDBY REPORT NOVEMBER 2025**

| OVERTIME | YTD 2025/26 | YTD vs Budget % | Adjusted Budget | Original Budget | Projected | Projected Saving / (Shortfall) |
|---|---|---|---|---|---|---|
| Administration | 1,458 | 8.5% | 17,246 | 17,246 | 3,499 | 13,747 |
| Cemetries | 126,461 | 52.0% | 243,190 | 243,190 | 303,506 | -60,316 |
| Community Halls And Facilities | 151,685 | 31.6% | 479,436 | 479,436 | 364,045 | 115,391 |
| Council Cost | 0 | | 0 | 0 | 0 | 0 |
| Electricity* | 979,659 | 27.2% | 3,595,873 | 3,595,873 | 2,351,182 | 1,244,691 |
| Enviromental Protection | 0 | | 0 | 0 | 0 | 0 |
| Fire Protection Sevices | 94,852 | 230.5% | 41,148 | 41,148 | 227,644 | -186,496 |
| Housing: Administration | 30,591 | 816.2% | 3,748 | 3,748 | 73,419 | -69,671 |
| Human Resources | 0 | | 0 | 0 | 0 | 0 |
| IDP | 1,123 | 13.0% | 8,651 | 8,651 | 2,696 | 5,955 |
| Information Tecnology | 0 | | 0 | 0 | 0 | 0 |
| Internal Audit | 0 | | 0 | 0 | 0 | 0 |
| L E D | 0 | | 0 | 0 | 0 | 0 |
| Library Services* | 0 | 0.0% | 4,353 | 4,353 | 0 | 4,353 |
| Marketing & Communications | 54,202 | 34.6% | 156,807 | 156,807 | 130,085 | 26,722 |
| Mechanical Workshop | 121,930 | 27.3% | 445,851 | 445,851 | 292,633 | 153,218 |
| Parks | 127,321 | 40.6% | 313,306 | 313,306 | 305,570 | 7,736 |
| Performance Management | 0 | | 0 | 0 | 0 | 0 |
| Pine Forest* | 330,654 | 33.8% | 976,962 | 976,962 | 793,570 | 183,392 |
| Project Management | 0 | | 0 | 0 | 0 | 0 |
| Property & Legal Services | 0 | | 0 | 0 | 0 | 0 |
| Public Toilets | 77,710 | 47.0% | 165,277 | 165,277 | 186,505 | -21,228 |
| Recreational Land | 178,061 | 46.6% | 382,298 | 382,298 | 427,345 | -45,047 |
| Roads | 104,009 | 22.7% | 458,489 | 458,489 | 249,622 | 208,867 |
| Sewerage | 1,154,842 | 26.8% | 4,308,424 | 4,308,424 | 2,771,621 | 1,536,803 |
| Social & Welfare Services | 6,536 | 89.6% | 7,292 | 7,292 | 15,686 | -8,394 |
| Solid Waste* | 1,052,387 | 32.5% | 3,235,992 | 3,235,992 | 2,525,729 | 710,263 |
| Stormwater Management | 114,074 | 30.9% | 369,350 | 369,350 | 273,778 | 95,572 |
| Supply Chain Management | 75,363 | 48.4% | 155,840 | 155,840 | 180,872 | -25,032 |
| Swimming Pools | 41,328 | 32.5% | 126,971 | 126,971 | 99,188 | 27,783 |
| Thusong Centre | 0 | | 0 | 0 | 0 | 0 |
| Town Secretary | 671 | 167.4% | 401 | 401 | 1,611 | -1,210 |
| Traffic | 2,281,739 | 36.4% | 6,277,091 | 6,277,091 | 5,476,174 | 800,917 |
| Treasury* | 142,479 | 47.8% | 298,016 | 298,016 | 341,949 | -43,933 |
| Vehicle Licensing & Testing | 227,285 | 48.1% | 472,095 | 472,095 | 545,483 | -73,388 |
| Water Distribution | 814,225 | 23.4% | 3,481,686 | 3,481,686 | 1,954,140 | 1,527,546 |
| **TOTAL OVERTIME** | **8,290,647** | **31.9%** | **26,025,793** | **26,025,793** | **19,897,552** | **6,128,241** |

| STANDBY | YTD 2025/26 | YTD vs Budget % | Adjusted Budget | Original Budget | Projected | Projected Saving / (Shortfall) |
|---|---|---|---|---|---|---|
| Administration | 9,869 | 54.1% | 18,235 | 18,235 | 23,686 | -5,451 |
| Cemetries | 66,464 | 48.7% | 136,593 | 136,593 | 159,515 | -22,922 |
| Community Halls And Facilities | 58,705 | 29.9% | 196,080 | 196,080 | 140,892 | 55,188 |
| Council Cost | 0 | | 0 | 0 | 0 | 0 |
| Electricity* | 272,101 | 36.7% | 741,060 | 741,060 | 653,041 | 88,019 |
| Enviromental Protection | 0 | | 0 | 0 | 0 | 0 |
| Fire Protection Sevices | 443,739 | 32.3% | 1,373,285 | 1,373,285 | 1,064,973 | 308,312 |
| Housing: Administration | 9,999 | 32.0% | 31,236 | 31,236 | 23,998 | 7,238 |
| Human Resources | 0 | | 0 | 0 | 0 | 0 |
| IDP | 0 | | 0 | 0 | 0 | 0 |
| Information Tecnology | 25,632 | 30.6% | 83,747 | 83,747 | 61,516 | 22,231 |
| Internal Audit | 0 | | 0 | 0 | 0 | 0 |
| L E D | 0 | | 0 | 0 | 0 | 0 |
| Library Services | 0 | 0.0% | 4,922 | 4,922 | 0 | 4,922 |
| Marketing & Communications | 0 | | 0 | 0 | 0 | 0 |
| Mechanical Workshop | 67,824 | 33.5% | 202,257 | 202,257 | 162,777 | 39,480 |
| Parks | 106,378 | 35.7% | 297,857 | 297,857 | 255,307 | 42,550 |
| Performance Management | 0 | | 0 | 0 | 0 | 0 |
| Pine Forest* | 83,921 | 48.6% | 172,657 | 172,657 | 201,411 | -28,754 |
| Project Management | 0 | | 0 | 0 | 0 | 0 |
| Property & Legal Services | 0 | | 0 | 0 | 0 | 0 |
| Public Toilets | 0 | | 0 | 0 | 0 | 0 |
| Recreational Land | 112,753 | 40.6% | 278,048 | 278,048 | 270,607 | 7,441 |
| Roads | 138,330 | 28.9% | 478,971 | 478,971 | 331,992 | 146,979 |
| Sewerage | 349,651 | 40.1% | 872,955 | 872,955 | 839,163 | 33,792 |
| Social & Welfare Services | 0 | | 0 | 0 | 0 | 0 |
| Solid Waste* | 32,840 | 18.1% | 181,433 | 181,433 | 78,816 | 102,617 |
| Stormwater Management | 104,594 | 33.3% | 314,129 | 314,129 | 251,025 | 63,104 |
| Supply Chain Management | 25,359 | 31.9% | 79,612 | 79,612 | 60,861 | 18,751 |
| Swimming Pools | 8,289 | 61.3% | 13,512 | 13,512 | 19,894 | -6,382 |
| Thusong Centre | 0 | | 0 | 0 | 0 | 0 |
| Town Secretary | 0 | | 0 | 0 | 0 | 0 |
| Traffic | 802,959 | 39.7% | 2,020,729 | 2,020,729 | 1,927,101 | 93,628 |
| Treasury* | 34,290 | 38.7% | 88,662 | 88,662 | 82,295 | 6,367 |
| Vehicle Licensing & Testing | 76,875 | 34.5% | 222,668 | 222,668 | 184,501 | 38,167 |
| Water Distribution | 277,820 | 38.7% | 717,552 | 717,552 | 666,768 | 50,784 |
| **TOTAL STANDBY** | **3,108,391** | **36.5%** | **8,526,200** | **8,526,200** | **7,460,138** | **1,066,062** |

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of November 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

**Municipal Manager** of WITZENBERG MUNICIPALITY

Signature: _____

Date: 11/12/2025

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# Monthly Budget Statement Report Section 71 for December 2025

## 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*

**2.3 Maandelikse begroting state**

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

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

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

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

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

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

*(5) Die rekenpligtige beampte van 'n munisipaliteit wat 'n toekenning bedoel in subartikel (1)(e) gedurende 'n bepaalde maand ontvang het, moet nie later nie as 10 werksdae na die*

*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.*

*(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."*

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

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

## A MAYOR'S REPORT

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

The monthly billing was also done as scheduled and during this process 20 709 accounts amounting to R41.8 million was printed and distributed to consumers. The prepaid electricity sales amounted to R8.70 million in comparison to sales of R7.49 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.217 million in comparison to the prior month figure of R 2.147millon

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 88% in comparison to a rate of 78% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For December 2025 an amount of R 462 595 was recovered on this basis.

The municipality issued orders to the value of R 28.3 million of which R 168 995 was in terms of deviations.

The municipality currently has R65.7 million in its primary bank account with R150 milion in investments. The bank balance at the end of the previous month was R138 million with R50 milion in investments.

The calculated cost coverage ratio of the municipality as at the end of Desember 2025 is 2,5 months.

## B RECOMMENDATION

It is recommended that council take cognisance of the monthly financial report and supporting documents of December 2025.

## C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

## A BURGEMEESTERS VERSLAG

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

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20 709 rekeninge ten bedrae van R41.8 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R8.70 miljoen en was R7.49 miljoen vir dieselfde maand gedurende die vorige finansiele jaar.

Die deernis subsidies vir die maand beloop R 2.217 miljoen in vergelyking met die vorige maand syfer van R 2.147 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 88% in vergelyking met 78% vir dieselfde maand in die vorige finansiele jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde kragaankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geimplementeer. Vir die maand van Desember 2025 is 'n bedrag van R 462 595 op hierdie wyse ingevorder.

Bestellings ter waarde van R 28.3 miljoen uitgereik, waarvan R 168 995 ten opsigte van afwykings is.

Die munisipaliteit het R65.7 miljoen in die primêre bankrekening met R150 miljoen beleggings. Die bankbalans aan die einde van die vorige maand was R138 miljoen met R50 miljoen in beleggings.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van December 2025 is 2,5 maande.

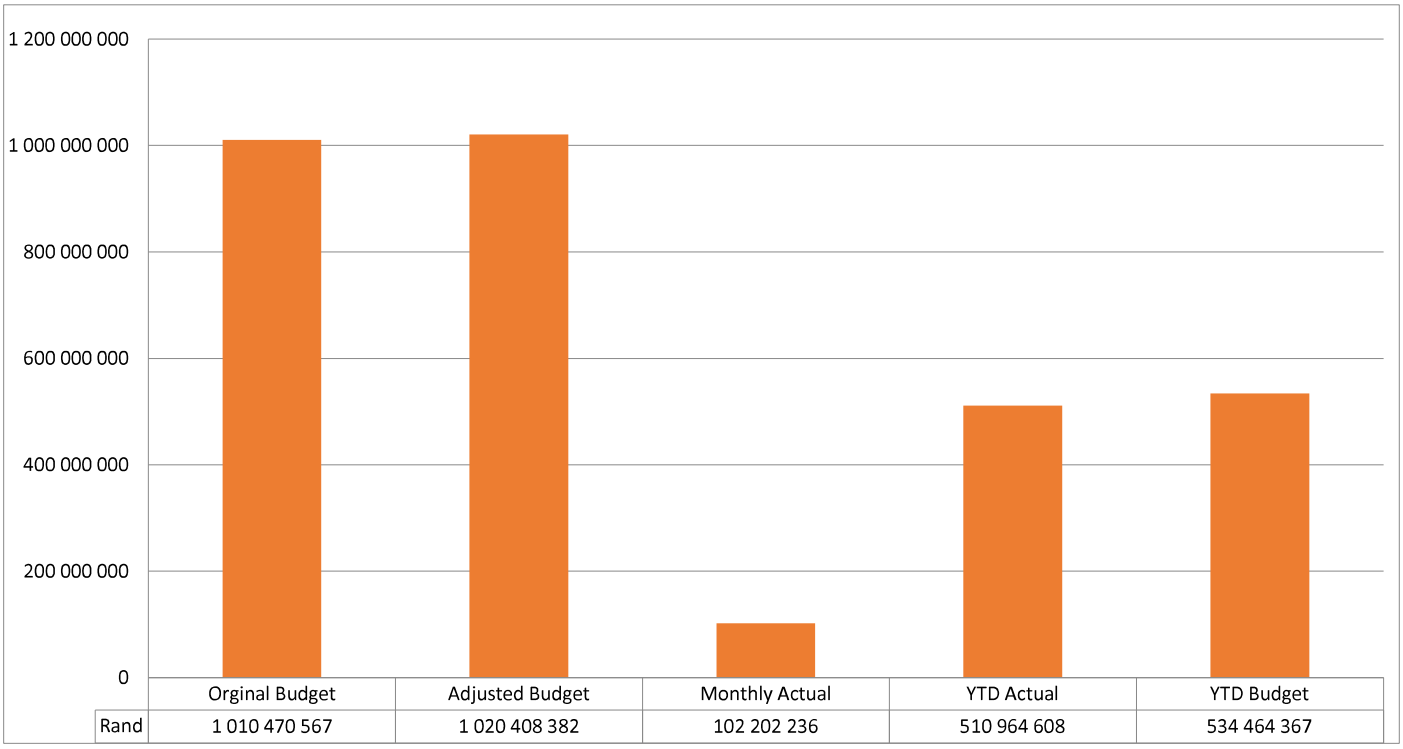
## B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Desember 2025.

## C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiele inligting:

## TOTAL OPERATIONAL REVENUE

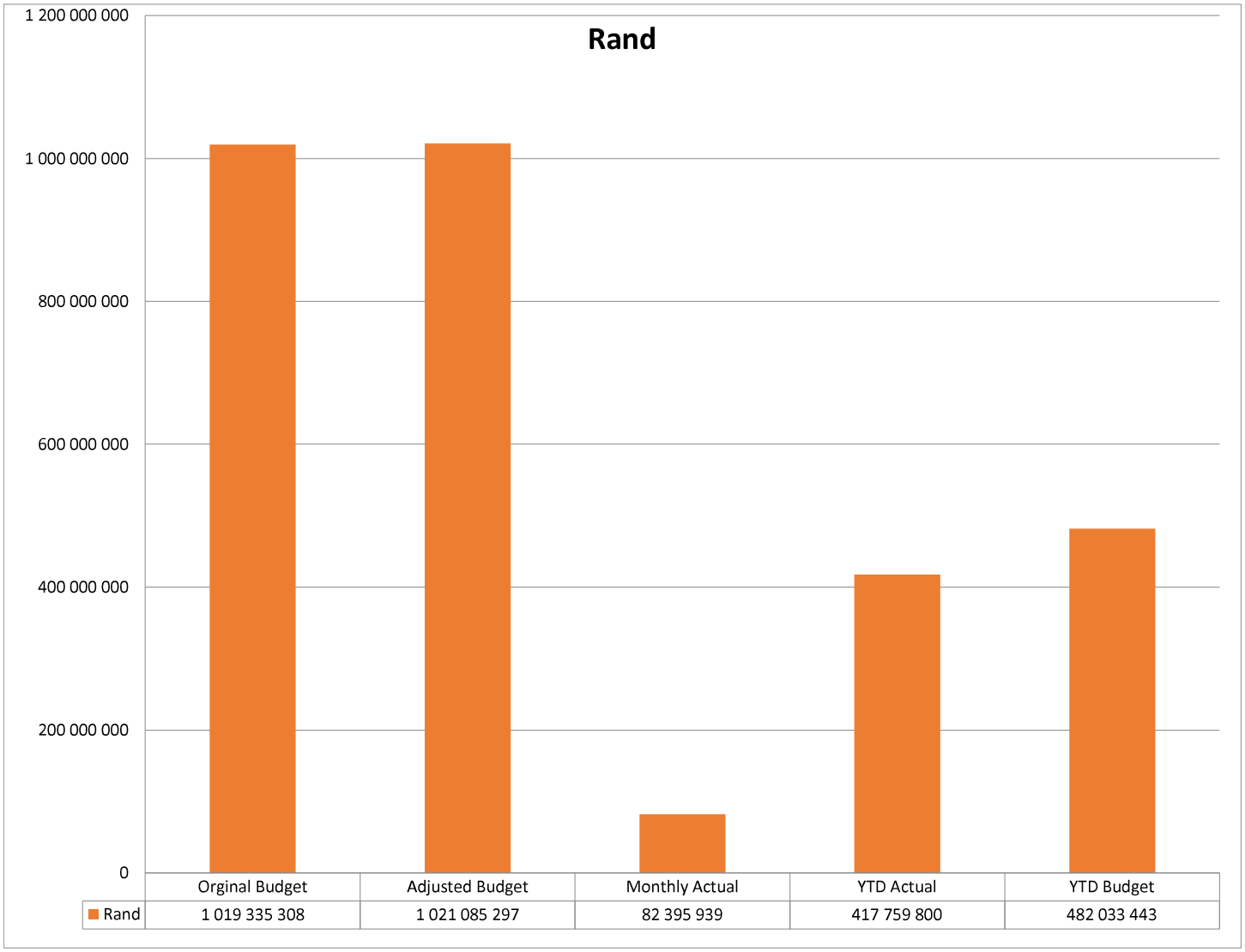



| | Orginal Budget | Adjusted Budget | Monthly Actual | YTD Actual | YTD Budget |
|---|---|---|---|---|---|
| Rand | 1 010 470 567 | 1 020 408 382 | 102 202 236 | 510 964 608 | 534 464 367 |

For the period 1 July 2025 to 31 December 2025, 50.07% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 50.07% van die begrote operasionele inkomste gehef.

## TOTAL OPERATIONAL EXPENDITURE



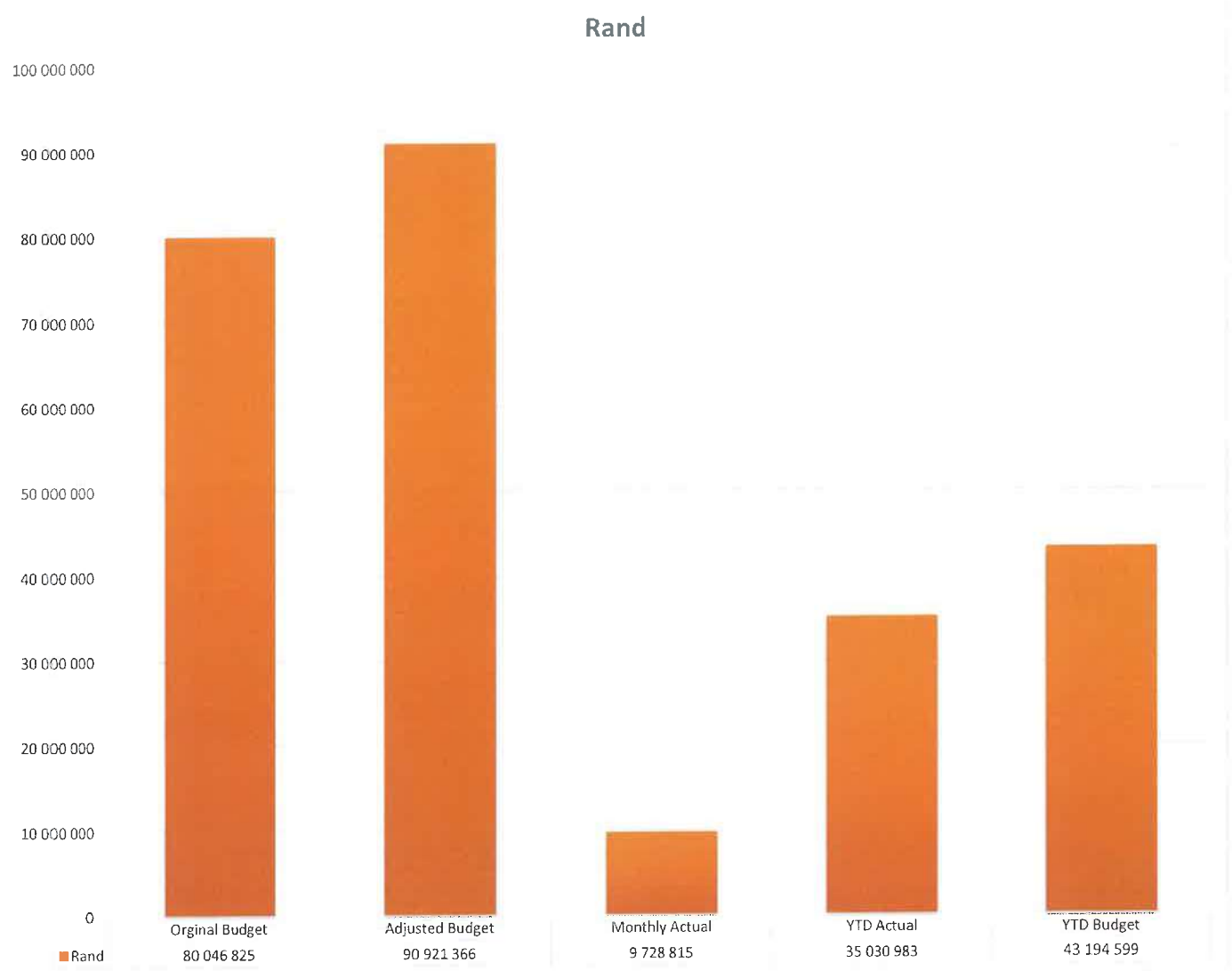

For the period 1 July 2025 to 31 December 2025, 40.91% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 40.91% van die begrote operasionele uitgawes aangegaan.

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

# CAPITAL EXPENDITURE




For the period 1 July 2025 to 31 December 2025, 38.53% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 38.53% van die begrote kapitale uitgawes aangegaan.

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

**COUNCILLOR TE ABRAHAMS**
**EXECUTIVE MAYOR**

14·01·2026

**WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -**

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 107 320 | 120 291 | 120 291 | 6 243 | 79 719 | 82 094 | (2 375) | -3% | 120 291 |
| Service charges | 508 072 | 586 957 | 586 957 | 35 340 | 263 731 | 297 939 | (34 208) | -11% | 586 957 |
| Investment revenue | 18 758 | 23 567 | 23 567 | 1 433 | 8 980 | 11 783 | (2 803) | -24% | 23 567 |
| Transfers and subsidies - Operational | 150 058 | 182 230 | 190 696 | 51 419 | 118 726 | 93 609 | 25 117 | 27% | 190 696 |
| Other own revenue | 118 278 | 69 891 | 71 363 | 6 434 | 38 484 | 35 421 | 3 063 | 9% | 71 363 |
| **Total Revenue (excluding capital transfers and contributions)** | **902 486** | **982 936** | **992 874** | **100 870** | **509 641** | **520 847** | **(11 207)** | **-2%** | **992 874** |
| Employee costs | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |
| Remuneration of Councillors | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| Depreciation and amortisation | 39 446 | 34 090 | 34 090 | 18 603 | 18 603 | 17 045 | 1 558 | 9% | 34 090 |
| Interest | 7 847 | 10 742 | 10 585 | 367 | 757 | 5 292 | (4 536) | -86% | 10 585 |
| Inventory consumed and bulk purchases | 415 900 | 424 390 | 420 686 | 29 481 | 182 527 | 182 539 | (13) | -0% | 420 686 |
| Transfers and subsidies | 4 633 | 4 931 | 14 692 | 421 | 868 | 7 346 | (6 478) | -88% | 14 692 |
| Other expenditure | 195 685 | 222 593 | 220 618 | 8 863 | 63 223 | 109 959 | (46 736) | -43% | 220 618 |
| **Total Expenditure** | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **-13%** | **1 021 085** |
| **Surplus/(Deficit)** | **(43 195)** | **(36 399)** | **(28 211)** | **18 474** | **91 881** | **38 814** | **53 067** | **137%** | **(28 211)** |
| Transfers and subsidies - capital (monetary allocations) | 40 834 | 27 535 | 27 535 | 1 333 | 1 324 | 13 617 | (12 293) | -90% | 27 535 |
| Transfers and subsidies - capital (in-kind) | 1 458 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **78%** | **(677)** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **78%** | **(677)** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **82 874** | **75 047** | **83 102** | **8 171** | **27 219** | **39 285** | **(12 066)** | **-31%** | **83 102** |
| Capital transfers recognised | 40 721 | 30 013 | 30 013 | 2 515 | 10 364 | 12 320 | (1 956) | -16% | 30 013 |
| Borrowing | 7 807 | 15 000 | 16 303 | 4 731 | 8 014 | 8 151 | (137) | -2% | 16 303 |
| Internally generated funds | 28 591 | 35 034 | 44 606 | 2 483 | 16 653 | 22 723 | (6 070) | -27% | 44 606 |
| **Total sources of capital funds** | **77 119** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |
| **Financial position** | | | | | | | | | |
| Total current assets | 343 429 | 293 805 | 296 118 | | 415 218 | | | | 296 118 |
| Total non current assets | 1 047 671 | 1 220 387 | 1 231 261 | | 1 156 134 | | | | 1 231 261 |
| Total current liabilities | 143 684 | 46 268 | 51 425 | | 106 729 | | | | 51 425 |
| Total non current liabilities | 93 514 | 192 053 | 191 897 | | 121 075 | | | | 191 897 |
| Community wealth/Equity | 1 250 343 | 1 275 870 | 1 278 297 | | 1 055 770 | | | | 1 278 297 |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 315 789 | 97 347 | 108 732 | 36 202 | 40 985 | 33 703 | (7 282) | -22% | 972 167 |
| Net cash from (used) investing | (70 885) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| Net cash from (used) financing | (65) | – | – | 38 | 21 932 | – | (21 932) | | – |
| **Cash/cash equivalents at the month/year end** | **561 084** | **227 137** | **227 648** | **–** | **215 766** | **286 734** | **70 968** | **25%** | **1 261 715** |

| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Income Source | 54 049 | 8 539 | 7 959 | 14 975 | 6 369 | 5 608 | 25 335 | 298 761 | 421 595 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 6 697 | 1 143 | 5 430 | 2 543 | 14 674 | 1 529 | 11 | – | 32 027 |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **156 038** | **164 944** | **166 416** | **9 160** | **95 077** | **103 007** | (7 929) | -8% | **166 416** |
| Executive and council | | 10 834 | 308 | 308 | 3 | 18 | 154 | (136) | -88% | 308 |
| Finance and administration | | 145 204 | 164 636 | 166 108 | 9 157 | 95 059 | 102 853 | (7 794) | -8% | 166 108 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **206 083** | **171 856** | **181 669** | **54 360** | **133 908** | **90 836** | 43 071 | 47% | **181 669** |
| Community and social services | | 158 535 | 141 914 | 141 914 | 51 468 | 118 263 | 70 957 | 47 306 | 67% | 141 914 |
| Sport and recreation | | 8 496 | 9 044 | 9 044 | 793 | 4 132 | 4 522 | (390) | -9% | 9 044 |
| Public safety | | 25 724 | 18 356 | 18 356 | 2 081 | 11 401 | 9 178 | 2 223 | 24% | 18 356 |
| Housing | | 13 327 | 2 542 | 12 355 | 19 | 113 | 6 180 | (6 067) | -98% | 12 355 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **5 427** | **5 541** | **4 194** | **103** | **1 267** | **2 098** | (830) | -40% | **4 194** |
| Planning and development | | 4 802 | 2 407 | 2 507 | 103 | 1 244 | 1 254 | (10) | -1% | 2 507 |
| Road transport | | 598 | 122 | 122 | – | 24 | 61 | (37) | -61% | 122 |
| Environmental protection | | 27 | 3 013 | 1 565 | – | – | 783 | (783) | -100% | 1 565 |
| ***Trading services*** | | **577 122** | **667 983** | **667 983** | **38 575** | **280 593** | **338 450** | (57 857) | -17% | **667 983** |
| Energy sources | | 399 466 | 448 729 | 448 729 | 25 602 | 201 107 | 228 823 | (27 716) | -12% | 448 729 |
| Water management | | 83 537 | 93 390 | 93 390 | 6 044 | 34 377 | 46 695 | (12 318) | -26% | 93 390 |
| Waste water management | | 51 284 | 72 294 | 72 294 | 3 376 | 22 928 | 36 147 | (13 219) | -37% | 72 294 |
| Waste management | | 42 836 | 53 571 | 53 571 | 3 552 | 22 182 | 26 785 | (4 603) | -17% | 53 571 |
| ***Other*** | 4 | **109** | **146** | **146** | **4** | **119** | **73** | **45** | **62%** | **146** |
| **Total Revenue - Functional** | 2 | **944 779** | **1 010 471** | **1 020 408** | **102 202** | **510 965** | **534 464** | **(23 500)** | **-4%** | **1 020 408** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **158 266** | **161 273** | **161 204** | **12 841** | **77 282** | **80 527** | (3 245) | -4% | **161 204** |
| Executive and council | | 39 268 | 36 516 | 36 599 | 3 004 | 16 213 | 18 224 | (2 011) | -11% | 36 599 |
| Finance and administration | | 115 436 | 118 496 | 118 344 | 9 536 | 59 121 | 59 172 | (51) | 0% | 118 344 |
| Internal audit | | 3 562 | 6 261 | 6 261 | 301 | 1 947 | 3 131 | (1 184) | -38% | 6 261 |
| ***Community and public safety*** | | **144 275** | **162 979** | **169 201** | **12 978** | **63 325** | **84 450** | (21 126) | -25% | **169 201** |
| Community and social services | | 31 075 | 35 691 | 34 631 | 3 066 | 16 076 | 17 315 | (1 239) | -7% | 34 631 |
| Sport and recreation | | 41 112 | 51 222 | 50 488 | 5 296 | 20 622 | 25 094 | (4 472) | -18% | 50 488 |
| Public safety | | 54 414 | 66 745 | 64 958 | 4 066 | 23 572 | 32 479 | (8 907) | -27% | 64 958 |
| Housing | | 17 674 | 9 321 | 19 124 | 549 | 3 055 | 9 562 | (6 507) | -68% | 19 124 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **42 023** | **48 020** | **46 909** | **7 661** | **22 680** | **22 874** | (194) | -1% | **46 909** |
| Planning and development | | 15 915 | 19 750 | 19 865 | 1 459 | 8 351 | 9 932 | (1 581) | -16% | 19 865 |
| Road transport | | 23 113 | 21 118 | 21 392 | 6 029 | 13 261 | 10 696 | 2 566 | 24% | 21 392 |
| Environmental protection | | 2 994 | 7 152 | 5 653 | 173 | 1 067 | 2 246 | (1 179) | -52% | 5 653 |
| ***Trading services*** | | **600 095** | **645 988** | **642 695** | **48 566** | **254 124** | **293 644** | (39 520) | -13% | **642 695** |
| Energy sources | | 427 144 | 442 295 | 442 307 | 32 280 | 189 675 | 193 450 | (3 775) | -2% | 442 307 |
| Water management | | 64 135 | 61 526 | 58 912 | 6 266 | 20 862 | 29 456 | (8 594) | -29% | 58 912 |
| Waste water management | | 49 178 | 55 498 | 56 339 | 6 766 | 24 492 | 28 170 | (3 677) | -13% | 56 339 |
| Waste management | | 59 638 | 86 669 | 85 137 | 3 254 | 19 094 | 42 568 | (23 474) | -55% | 85 137 |
| ***Other*** | | **1 022** | **1 076** | **1 076** | **350** | **350** | **538** | **(188)** | **-35%** | **1 076** |
| **Total Expenditure - Functional** | 3 | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **-13%** | **1 021 085** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **78%** | **(677)** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| **Revenue - Functional** | 1 | | | | | | | | | |
| ***Municipal governance and administration*** | | **156 038** | **164 944** | **166 416** | **9 160** | **95 077** | **103 007** | (7 929) | -8% | **166 416** |
| Executive and council | | 10 834 | 308 | 308 | 3 | 18 | 154 | (136) | (0) | 308 |
| *Mayor and Council* | | 10 778 | 227 | 227 | 3 | 18 | 114 | (96) | (0) | 227 |
| *Municipal Manager, Town Secretary and Chief* | | 56 | 80 | 80 | – | – | 40 | (40) | (0) | 80 |
| Finance and administration | | 145 204 | 164 636 | 166 108 | 9 157 | 95 059 | 102 853 | (7 794) | (0) | 166 108 |
| *Administrative and Corporate Support* | | 1 | 11 | 11 | – | 0 | 6 | (6) | (0) | 11 |
| *Asset Management* | | 105 | – | – | – | – | – | – | | – |
| *Finance* | | 144 426 | 163 524 | 164 996 | 8 974 | 94 824 | 102 447 | (7 622) | (0) | 164 996 |
| *Fleet Management* | | 1 | 300 | 300 | – | – | – | – | | 300 |
| *Human Resources* | | 382 | 705 | 705 | 183 | 183 | 352 | (169) | (0) | 705 |
| *Information Technology* | | 4 | – | – | – | – | – | – | | – |
| *Marketing, Customer Relations, Publicity and Media* | | – | 6 | 6 | – | – | 3 | (3) | (0) | 6 |
| *Property Services* | | 158 | – | – | – | – | – | – | | – |
| *Supply Chain Management* | | 127 | 90 | 90 | – | 52 | 45 | 7 | 0 | 90 |
| ***Community and public safety*** | | **206 083** | **171 856** | **181 669** | **54 360** | **133 908** | **90 836** | **43 071** | **0** | **181 669** |
| Community and social services | | **158 535** | **141 914** | **141 914** | **51 468** | **118 263** | **70 957** | **47 306** | **0** | **141 914** |
| *Aged Care* | | 147 131 | 128 055 | 128 055 | 51 384 | 117 743 | 64 028 | 53 716 | 0 | 128 055 |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 274 | 280 | 280 | 34 | 287 | 140 | 147 | 0 | 280 |
| *Community Halls and Facilities* | | 1 782 | 564 | 564 | 43 | 191 | 282 | (91) | (0) | 564 |
| *Libraries and Archives* | | 9 348 | 13 016 | 13 016 | 7 | 42 | 6 508 | (6 466) | (0) | 13 016 |
| Sport and recreation | | **8 496** | **9 044** | **9 044** | **793** | **4 132** | **4 522** | **(390)** | **(0)** | **9 044** |
| *Recreational Facilities* | | 8 314 | 8 066 | 8 066 | 767 | 4 025 | 4 033 | (8) | (0) | 8 066 |
| *Sports Grounds and Stadiums* | | 182 | 978 | 978 | 26 | 107 | 489 | (382) | (0) | 978 |
| Public safety | | **25 724** | **18 356** | **18 356** | **2 081** | **11 401** | **9 178** | **2 223** | **0** | **18 356** |
| *Fire Fighting and Protection* | | 31 | 877 | 877 | 9 | 33 | 439 | (406) | (0) | 877 |
| *Police Forces, Traffic and Street Parking Control* | | 25 694 | 17 479 | 17 479 | 2 073 | 11 368 | 8 739 | 2 629 | 0 | 17 479 |
| Housing | | **13 327** | **2 542** | **12 355** | **19** | **113** | **6 180** | **(6 067)** | **(0)** | **12 355** |
| *Housing* | | 13 327 | 2 542 | 12 355 | 19 | 113 | 6 180 | (6 067) | (0) | 12 355 |
| ***Economic and environmental services*** | | **5 427** | **5 541** | **4 194** | **103** | **1 267** | **2 098** | **(830)** | **(0)** | **4 194** |
| Planning and development | | **4 802** | **2 407** | **2 507** | **103** | **1 244** | **1 254** | **(10)** | **(0)** | **2 507** |
| *Economic Development/Planning* | | – | 400 | 500 | – | – | 250 | (250) | (0) | 500 |
| *Town Planning, Building Regulations and* | | 3 805 | 2 007 | 2 007 | 103 | 1 244 | 1 004 | 240 | 0 | 2 007 |
| *Project Management Unit* | | 996 | – | – | – | – | – | – | | – |
| Road transport | | **598** | **122** | **122** | **–** | **24** | **61** | **(37)** | **(0)** | **122** |
| *Roads* | | 598 | 122 | 122 | – | 24 | 61 | (37) | (0) | 122 |
| Environmental protection | | **27** | **3 013** | **1 565** | **–** | **–** | **783** | **(783)** | **(0)** | **1 565** |
| *Biodiversity and Landscape* | | 27 | 3 013 | 1 565 | – | – | 783 | (783) | (0) | 1 565 |
| ***Trading services*** | | **577 122** | **667 983** | **667 983** | **38 575** | **280 593** | **338 450** | **(57 857)** | **(0)** | **667 983** |
| Energy sources | | **399 466** | **448 729** | **448 729** | **25 602** | **201 107** | **228 823** | **(27 716)** | **(0)** | **448 729** |
| *Electricity* | | 396 603 | 448 729 | 448 729 | 25 417 | 200 922 | 228 823 | (27 901) | (0) | 448 729 |
| *Street Lighting and Signal Systems* | | 2 863 | – | – | 185 | 185 | – | 185 | | – |
| Water management | | **83 537** | **93 390** | **93 390** | **6 044** | **34 377** | **46 695** | **(12 318)** | **(0)** | **93 390** |
| *Water Distribution* | | 83 537 | 93 390 | 93 390 | 6 044 | 34 377 | 46 695 | (12 318) | (0) | 93 390 |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| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| Waste water management | | **51 284** | **72 294** | **72 294** | **3 376** | **22 928** | **36 147** | **(13 219)** | **(0)** | **72 294** |
| *Sewerage* | | 35 469 | 72 294 | 72 294 | 3 376 | 22 928 | 36 147 | (13 219) | (0) | 72 294 |
| *Storm Water Management* | | 2 772 | – | – | – | – | – | – | | – |
| *Waste Water Treatment* | | 13 042 | – | – | – | – | – | – | | – |
| Waste management | | **42 836** | **53 571** | **53 571** | **3 552** | **22 182** | **26 785** | **(4 603)** | **(0)** | **53 571** |
| *Solid Waste Disposal (Landfill Sites)* | | 257 | – | – | – | – | – | – | | – |
| *Solid Waste Removal* | | 42 579 | 53 571 | 53 571 | 3 552 | 22 182 | 26 785 | (4 603) | (0) | 53 571 |
| ***Other*** | | **109** | **146** | **146** | **4** | **119** | **73** | **45** | **0** | **146** |
| Licensing and Regulation | | 109 | 146 | 146 | 4 | 119 | 73 | 45 | 0 | 146 |
| **Total Revenue - Functional** | 2 | **944 779** | **1 010 471** | **1 020 408** | **102 202** | **510 965** | **534 464** | **(23 500)** | **(0)** | **1 020 408** |
| | | | | | | | | | | |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **158 266** | **161 273** | **161 204** | **12 841** | **77 282** | **80 527** | **(3 245)** | **(0)** | **161 204** |
| Executive and council | | 39 268 | 36 516 | 36 599 | 3 004 | 16 213 | 18 224 | (2 011) | (0) | 36 599 |
| *Mayor and Council* | | 18 999 | 19 787 | 19 869 | 1 670 | 8 027 | 9 860 | (1 833) | (0) | 19 869 |
| *Municipal Manager, Town Secretary and Chief* | | 20 269 | 16 729 | 16 730 | 1 334 | 8 186 | 8 365 | (179) | (0) | 16 730 |
| Finance and administration | | 115 436 | 118 496 | 118 344 | 9 536 | 59 121 | 59 172 | (51) | (0) | 118 344 |
| *Administrative and Corporate Support* | | 11 377 | 16 982 | 16 892 | 1 156 | 5 441 | 8 446 | (3 006) | (0) | 16 892 |
| *Asset Management* | | 317 | 336 | 345 | 22 | 52 | 172 | (120) | (0) | 345 |
| *Finance* | | 43 451 | 36 646 | 36 493 | 2 538 | 21 263 | 18 246 | 3 017 | 0 | 36 493 |
| *Fleet Management* | | 4 972 | 5 144 | 5 143 | 974 | 2 640 | 2 572 | 68 | 0 | 5 143 |
| *Human Resources* | | 28 890 | 29 547 | 29 541 | 1 855 | 16 577 | 14 770 | 1 806 | 0 | 29 541 |
| *Information Technology* | | 4 719 | 5 902 | 6 012 | 518 | 3 324 | 3 006 | 318 | 0 | 6 012 |
| *Legal Services* | | 2 047 | 3 722 | 3 782 | 369 | 1 170 | 1 891 | (721) | (0) | 3 782 |
| *Marketing, Customer Relations, Publicity and Media* | | 4 625 | 6 198 | 6 198 | 514 | 2 647 | 3 099 | (452) | (0) | 6 198 |
| *Property Services* | | 4 976 | 1 105 | 1 171 | 760 | 958 | 585 | 373 | 0 | 1 171 |
| *Supply Chain Management* | | 9 576 | 11 239 | 11 239 | 799 | 4 845 | 5 619 | (775) | (0) | 11 239 |
| *Valuation Service* | | 486 | 1 676 | 1 530 | 32 | 206 | 765 | (559) | (0) | 1 530 |
| Internal audit | | 3 562 | 6 261 | 6 261 | 301 | 1 947 | 3 131 | (1 184) | (0) | 6 261 |
| *Governance Function* | | 3 562 | 6 261 | 6 261 | 301 | 1 947 | 3 131 | (1 184) | (0) | 6 261 |
| ***Community and public safety*** | | **144 275** | **162 979** | **169 201** | **12 978** | **63 325** | **84 450** | **(21 126)** | **(0)** | **169 201** |
| Community and social services | | **31 075** | **35 691** | **34 631** | **3 066** | **16 076** | **17 315** | **(1 239)** | **(0)** | **34 631** |
| *Aged Care* | | 5 739 | 4 336 | 4 175 | 635 | 3 587 | 2 087 | 1 500 | 0 | 4 175 |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 4 389 | 6 474 | 5 574 | 375 | 2 344 | 2 787 | (444) | (0) | 5 574 |
| *Child Care Facilities* | | 57 | 103 | 103 | 0 | 29 | 52 | (23) | (0) | 103 |
| *Community Halls and Facilities* | | 8 877 | 11 753 | 11 753 | 923 | 4 058 | 5 876 | (1 819) | (0) | 11 753 |
| *Disaster Management* | | 17 | 79 | 79 | (0) | 28 | 40 | (12) | (0) | 79 |
| *Education* | | 6 | 1 | 1 | – | – | 1 | (1) | (0) | 1 |
| *Libraries and Archives* | | 11 989 | 12 945 | 12 945 | 1 133 | 6 031 | 6 472 | (442) | (0) | 12 945 |
| Sport and recreation | | **41 112** | **51 222** | **50 488** | **5 296** | **20 622** | **25 094** | **(4 472)** | **(0)** | **50 488** |
| *Community Parks (including Nurseries)* | | 12 434 | 17 370 | 16 767 | 1 313 | 5 995 | 8 233 | (2 238) | (0) | 16 767 |
| *Recreational Facilities* | | 18 874 | 22 317 | 22 217 | 2 418 | 9 480 | 11 109 | (1 629) | (0) | 22 217 |
| *Sports Grounds and Stadiums* | | 9 804 | 11 534 | 11 504 | 1 566 | 5 147 | 5 752 | (605) | (0) | 11 504 |
| Public safety | | **54 414** | **66 745** | **64 958** | **4 066** | **23 572** | **32 479** | **(8 907)** | **(0)** | **64 958** |
| *Fire Fighting and Protection* | | 10 795 | 16 575 | 16 700 | 1 189 | 5 896 | 8 350 | (2 453) | (0) | 16 700 |
| *Police Forces, Traffic and Street Parking Control* | | 43 619 | 50 170 | 48 258 | 2 877 | 17 675 | 24 129 | (6 454) | (0) | 48 258 |
| Housing | | **17 674** | **9 321** | **19 124** | **549** | **3 055** | **9 562** | **(6 507)** | **(0)** | **19 124** |


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| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| *Housing* | | 17 654 | 9 294 | 19 097 | 547 | 3 051 | 9 549 | (6 498) | (0) | 19 097 |
| *Informal Settlements* | | 20 | 26 | 26 | 2 | 4 | 13 | (9) | (0) | 26 |
| ***Economic and environmental services*** | | **42 023** | **48 020** | **46 909** | **7 661** | **22 680** | **22 874** | **(194)** | **(0)** | **46 909** |
| Planning and development | | **15 915** | **19 750** | **19 865** | **1 459** | **8 351** | **9 932** | **(1 581)** | **(0)** | **19 865** |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | 2 686 | 3 883 | 3 883 | 282 | 1 453 | 1 941 | (489) | (0) | 3 883 |
| *Economic Development/Planning* | | 3 115 | 2 809 | 2 924 | 325 | 1 536 | 1 462 | 74 | 0 | 2 924 |
| *Town Planning, Building Regulations and* | | 7 067 | 9 112 | 9 112 | 578 | 3 733 | 4 556 | (823) | (0) | 9 112 |
| *Project Management Unit* | | 3 047 | 3 946 | 3 946 | 274 | 1 629 | 1 973 | (344) | (0) | 3 946 |
| Road transport | | **23 113** | **21 118** | **21 392** | **6 029** | **13 261** | **10 696** | **2 566** | **0** | **21 392** |
| *Roads* | | 23 113 | 21 118 | 21 392 | 6 029 | 13 261 | 10 696 | 2 566 | 0 | 21 392 |
| Environmental protection | | **2 994** | **7 152** | **5 653** | **173** | **1 067** | **2 246** | **(1 179)** | **(0)** | **5 653** |
| *Biodiversity and Landscape* | | 2 994 | 7 152 | 5 653 | 173 | 1 067 | 2 246 | (1 179) | (0) | 5 653 |
| ***Trading services*** | | **600 095** | **645 988** | **642 695** | **48 566** | **254 124** | **293 644** | **(39 520)** | **(0)** | **642 695** |
| Energy sources | | **427 144** | **442 295** | **442 307** | **32 280** | **189 675** | **193 450** | **(3 775)** | **(0)** | **442 307** |
| *Electricity* | | 424 614 | 436 620 | 436 793 | 31 492 | 187 585 | 190 693 | (3 108) | (0) | 436 793 |
| *Street Lighting and Signal Systems* | | 2 530 | 5 674 | 5 514 | 788 | 2 091 | 2 757 | (667) | (0) | 5 514 |
| Water management | | **64 135** | **61 526** | **58 912** | **6 266** | **20 862** | **29 456** | **(8 594)** | **(0)** | **58 912** |
| *Water Treatment* | | 220 | 315 | 315 | 16 | 99 | 157 | (58) | (0) | 315 |
| *Water Distribution* | | 60 482 | 58 196 | 55 777 | 5 705 | 18 176 | 27 889 | (9 713) | (0) | 55 777 |
| *Water Storage* | | 3 432 | 3 015 | 2 820 | 546 | 2 587 | 1 410 | 1 177 | 0 | 2 820 |
| Waste water management | | **49 178** | **55 498** | **56 339** | **6 766** | **24 492** | **28 170** | **(3 677)** | **(0)** | **56 339** |
| *Public Toilets* | | 1 854 | 2 299 | 2 299 | 194 | 1 054 | 1 150 | (96) | (0) | 2 299 |
| *Sewerage* | | 41 035 | 45 570 | 46 698 | 5 403 | 20 234 | 23 349 | (3 115) | (0) | 46 698 |
| *Storm Water Management* | | 6 273 | 7 627 | 7 335 | 1 170 | 3 154 | 3 667 | (514) | (0) | 7 335 |
| *Waste Water Treatment* | | 17 | 1 | 6 | – | 50 | 3 | 47 | 0 | 6 |
| Waste management | | **59 638** | **86 669** | **85 137** | **3 254** | **19 094** | **42 568** | **(23 474)** | **(0)** | **85 137** |
| *Solid Waste Disposal (Landfill Sites)* | | 12 154 | 33 026 | 31 501 | 373 | 1 321 | 15 750 | (14 430) | (0) | 31 501 |
| *Solid Waste Removal* | | 47 443 | 53 540 | 53 533 | 2 878 | 17 757 | 26 767 | (9 010) | (0) | 53 533 |
| *Street Cleaning* | | 41 | 103 | 103 | 2 | 16 | 51 | (35) | (0) | 103 |
| ***Other*** | | **1 022** | **1 076** | **1 076** | **350** | **350** | **538** | **(188)** | **(0)** | **1 076** |
| Licensing and Regulation | | 22 | 26 | 26 | – | – | 13 | (13) | (0) | 26 |
| Tourism | | 1 000 | 1 050 | 1 050 | 350 | 350 | 525 | (175) | (0) | 1 050 |
| **Total Expenditure - Functional** | 3 | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **(0)** | **1 021 085** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **0** | **(677)** |


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

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 141 463 | 161 635 | 163 107 | 8 726 | 93 401 | 101 502 | (8 102) | -8.0% | 163 107 |
| Vote 2 - Community Services | | 180 762 | 157 944 | 166 410 | 52 308 | 122 748 | 83 205 | 39 543 | 47.5% | 166 410 |
| Vote 3 - Corporate Services | | 36 858 | 18 428 | 18 428 | 2 259 | 11 569 | 9 214 | 2 355 | 25.6% | 18 428 |
| Vote 4 - Technical Services | | 583 517 | 662 265 | 662 265 | 38 859 | 282 916 | 335 444 | (52 528) | -15.7% | 662 265 |
| Vote 5 - Municipal Manager | | 2 020 | 737 | 737 | 50 | 331 | 369 | (38) | -10.3% | 737 |
| **Total Revenue by Vote** | 2 | **944 620** | **1 001 009** | **1 010 947** | **102 202** | **510 965** | **529 734** | **(18 769)** | **-3.5%** | **1 010 947** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 55 465 | 49 466 | 49 248 | 3 493 | 26 617 | 24 624 | 1 993 | 8.1% | 49 248 |
| Vote 2 - Community Services | | 109 661 | 125 271 | 132 075 | 10 818 | 49 803 | 65 306 | (15 503) | -23.7% | 132 075 |
| Vote 3 - Corporate Services | | 122 999 | 133 940 | 132 014 | 10 011 | 56 721 | 65 932 | (9 211) | -14.0% | 132 014 |
| Vote 4 - Technical Services | | 639 010 | 686 298 | 683 272 | 56 491 | 275 845 | 313 933 | (38 089) | -12.1% | 683 272 |
| Vote 5 - Municipal Manager | | 18 545 | 24 361 | 24 421 | 1 583 | 8 775 | 12 211 | (3 436) | -28.1% | 24 421 |
| **Total Expenditure by Vote** | 2 | **945 681** | **1 019 335** | **1 021 030** | **82 396** | **417 760** | **482 006** | **(64 246)** | **-13.3%** | **1 021 030** |
| **Surplus/ (Deficit) for the year** | 2 | **(1 060)** | **(18 326)** | **(10 083)** | **19 806** | **93 205** | **47 728** | **45 477** | **95.3%** | **(10 083)** |

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

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| **Vote 1 - Financial Services** | | **141 463** | **161 635** | **163 107** | **8 726** | **93 401** | **101 502** | (8 102) | -8% | **163 107** |
| 1.2 - Income | | 107 039 | 120 942 | 120 942 | 6 277 | 79 656 | 82 420 | (2 764) | -3% | 120 942 |
| 1.3 - Financial Administrastion | | 34 300 | 40 305 | 41 777 | 2 449 | 13 693 | 18 889 | (5 195) | -28% | 41 777 |
| 1.4 - Credit Control | | (2) | 298 | 298 | – | – | 149 | (149) | -100% | 298 |
| 1.5 - Supply Chain & Expenditure | | 127 | 90 | 90 | – | 52 | 45 | 7 | 15% | 90 |
| **Vote 2 - Community Services** | | **180 762** | **157 944** | **166 410** | **52 308** | **122 748** | **83 205** | 39 543 | 48% | **166 410** |
| 2.2 - Cemetries | | 274 | 280 | 280 | 34 | 287 | 140 | 147 | 105% | 280 |
| 2.3 - Housing | | 13 510 | 2 630 | 12 443 | 35 | 203 | 6 221 | (6 019) | -97% | 12 443 |
| 2.4 - Libraries | | 9 420 | 13 265 | 13 265 | 25 | 78 | 6 632 | (6 555) | -99% | 13 265 |
| 2.5 - Resorts & Swimmng Pools | | 8 314 | 8 066 | 8 066 | 767 | 4 025 | 4 033 | (8) | 0% | 8 066 |
| 2.6 - Social Services | | 147 131 | 128 055 | 128 055 | 51 384 | 117 743 | 64 028 | 53 716 | 84% | 128 055 |
| 2.7 - Fire Services & Disaster Management | | 31 | 877 | 877 | 9 | 33 | 439 | (406) | -92% | 877 |
| 2.8 - Environment & Licencing | | 136 | 3 159 | 1 712 | 4 | 119 | 856 | (737) | -86% | 1 712 |
| 2.9 - Community Halls and Amenities | | 1 947 | 1 212 | 1 212 | 51 | 261 | 606 | (345) | -57% | 1 212 |
| 2.10 - Local Economic Development | | – | 400 | 500 | – | – | 250 | (250) | -100% | 500 |
| **Vote 3 - Corporate Services** | | **36 858** | **18 428** | **18 428** | **2 259** | **11 569** | **9 214** | 2 355 | 26% | **18 428** |
| 3.2 - Human Resources | | 382 | 705 | 705 | 183 | 183 | 352 | (169) | -48% | 705 |
| 3.3 - Administration | | 1 | 11 | 11 | – | 0 | 6 | (6) | -99% | 11 |
| 3.4 - Information Technology | | 4 | – | – | – | – | – | – | | – |
| 3.5 - Marketing & Communication | | – | 6 | 6 | – | – | 3 | (3) | -100% | 6 |
| 3.7 - Traffic and Protection Services | | 25 694 | 17 479 | 17 479 | 2 073 | 11 368 | 8 739 | 2 629 | 30% | 17 479 |
| 3.9 - Council Cost | | 10 778 | 227 | 227 | 3 | 18 | 114 | (96) | -84% | 227 |
| **Vote 4 - Technical Services** | | **583 517** | **662 265** | **662 265** | **38 859** | **282 916** | **335 444** | (52 528) | -16% | **662 265** |
| 4.1 - Director: Technical Services | | – | 80 | 80 | – | – | 40 | (40) | -100% | 80 |
| 4.2 - Electro Technical Services | | 402 022 | 449 772 | 449 772 | 25 792 | 202 211 | 229 347 | (27 136) | -12% | 449 772 |
| 4.3 - Water Storage & Distribution | | 83 537 | 93 390 | 93 390 | 6 044 | 34 377 | 46 695 | (12 318) | -26% | 93 390 |
| 4.4 - Waste Water Management | | 48 512 | 72 696 | 72 696 | 3 376 | 22 928 | 36 348 | (13 420) | -37% | 72 696 |
| 4.5 - Waste Management | | 42 781 | 44 163 | 44 163 | 3 552 | 22 183 | 22 082 | 101 | 0% | 44 163 |
| 4.6 - Roads | | 598 | 122 | 122 | – | 24 | 61 | (37) | -61% | 122 |
| 4.7 - Storm Water Management | | 2 772 | – | – | – | – | – | – | | – |
| 4.8 - Town Planning & Building Control | | 3 294 | 1 742 | 1 742 | 94 | 1 194 | 871 | 322 | 37% | 1 742 |
| 4.10 - Mechanical Workshop | | 1 | 300 | 300 | – | – | – | – | | 300 |
| **Vote 5 - Municipal Manager** | | **2 020** | **737** | **737** | **50** | **331** | **369** | (38) | -10% | **737** |
| 5.2 - Performance & Project Management | | 1 053 | – | – | – | – | – | – | | – |
| 5.3 - Property & Legal Services | | 967 | 737 | 737 | 50 | 331 | 369 | (38) | -10% | 737 |
| **Total Revenue by Vote** | 2 | **944 620** | **1 001 009** | **1 010 947** | **102 202** | **510 965** | **529 734** | (18 769) | -4% | **1 010 947** |
| | | | | | | | | – | | |
| **Expenditure by Vote** | 1 | | | | | | | – | | |
| **Vote 1 - Financial Services** | | **55 465** | **49 466** | **49 248** | **3 493** | **26 617** | **24 624** | 1 993 | 8% | **49 248** |
| 1.1 - Direcrtor: Finance | | 4 212 | 1 980 | 1 988 | 206 | 1 467 | 994 | 473 | 48% | 1 988 |
| 1.2 - Income | | 13 791 | 10 521 | 10 481 | 644 | 4 063 | 5 241 | (1 178) | -22% | 10 481 |
| 1.3 - Financial Administrastion | | 16 908 | 18 190 | 18 232 | 820 | 11 324 | 9 116 | 2 208 | 24% | 18 232 |
| 1.4 - Credit Control | | 10 732 | 7 368 | 7 140 | 1 020 | 4 884 | 3 570 | 1 314 | 37% | 7 140 |
| 1.5 - Supply Chain & Expenditure | | 9 822 | 11 406 | 11 406 | 803 | 4 879 | 5 703 | (824) | -14% | 11 406 |
| **Vote 2 - Community Services** | | **109 661** | **125 271** | **132 075** | **10 818** | **49 803** | **65 306** | (15 503) | -24% | **132 075** |
| 2.1 - Director: Community Services | | 2 883 | 1 728 | 1 728 | 248 | 1 680 | 864 | 816 | 94% | 1 728 |
| 2.2 - Cemetries | | 4 409 | 6 466 | 5 516 | 375 | 2 344 | 2 758 | (414) | -15% | 5 516 |
| 2.3 - Housing | | 17 719 | 10 190 | 19 993 | 549 | 3 082 | 9 997 | (6 915) | -69% | 19 993 |
| 2.4 - Libraries | | 15 205 | 16 703 | 16 803 | 1 888 | 7 854 | 8 401 | (547) | -7% | 16 803 |
| 2.5 - Resorts & Swimmng Pools | | 15 657 | 18 559 | 18 359 | 1 663 | 7 656 | 9 180 | (1 523) | -17% | 18 359 |
| 2.6 - Social Services | | 5 600 | 4 417 | 2 546 | 635 | 3 598 | 1 273 | 2 324 | 183% | 2 546 |
| 2.7 - Fire Services & Disaster Management | | 10 812 | 16 654 | 16 779 | 1 189 | 5 924 | 8 389 | (2 465) | -29% | 16 779 |
| 2.8 - Environment & Licencing | | 2 990 | 7 090 | 5 641 | 173 | 1 067 | 2 240 | (1 173) | -52% | 5 641 |
| 2.9 - Community Halls and Amenities | | 31 068 | 40 631 | 40 165 | 3 773 | 15 067 | 19 932 | (4 865) | -24% | 40 165 |
| 2.10 - Local Economic Development | | 3 317 | 2 832 | 4 544 | 325 | 1 530 | 2 272 | (742) | -33% | 4 544 |
| **Vote 3 - Corporate Services** | | **122 999** | **133 940** | **132 014** | **10 011** | **56 721** | **65 932** | (9 211) | -14% | **132 014** |
| 3.1 - Director: Corporate Services | | 4 515 | 3 196 | 3 196 | 262 | 1 443 | 1 598 | (155) | -10% | 3 196 |
| 3.2 - Human Resources | | 28 976 | 29 547 | 29 541 | 1 862 | 16 626 | 14 770 | 1 856 | 13% | 29 541 |
| 3.3 - Administration | | 15 846 | 16 982 | 16 892 | 1 899 | 6 245 | 8 446 | (2 202) | -26% | 16 892 |
| 3.4 - Information Technology | | 4 719 | 5 902 | 5 902 | 518 | 3 324 | 2 951 | 373 | 13% | 5 902 |
| 3.5 - Marketing & Communication | | 4 625 | 6 198 | 6 198 | 514 | 2 647 | 3 099 | (452) | -15% | 6 198 |
| 3.6 - Thusong Centre | | 699 | 1 108 | 1 108 | 58 | 384 | 554 | (170) | -31% | 1 108 |
| 3.7 - Traffic and Protection Services | | 43 619 | 50 170 | 48 258 | 2 877 | 17 675 | 24 129 | (6 454) | -27% | 48 258 |
| 3.8 - Tourism | | 1 000 | 1 050 | 1 050 | 350 | 350 | 525 | (175) | -33% | 1 050 |
| 3.9 - Council Cost | | 18 999 | 19 787 | 19 869 | 1 670 | 8 027 | 9 860 | (1 833) | -19% | 19 869 |
| **Vote 4 - Technical Services** | | **639 010** | **686 298** | **683 272** | **56 491** | **275 845** | **313 933** | (38 089) | -12% | **683 272** |
| 4.1 - Director: Technical Services | | 1 491 | 3 447 | 3 441 | 264 | 1 041 | 1 721 | (680) | -39% | 3 441 |
| 4.2 - Electro Technical Services | | 420 628 | 441 804 | 441 816 | 32 280 | 189 675 | 193 205 | (3 530) | -2% | 441 816 |
| 4.3 - Water Storage & Distribution | | 64 135 | 62 006 | 59 392 | 6 266 | 20 862 | 29 696 | (8 834) | -30% | 59 392 |
| 4.4 - Waste Water Management | | 47 553 | 45 572 | 46 705 | 5 403 | 20 284 | 23 352 | (3 068) | -13% | 46 705 |
| 4.5 - Waste Management | | 59 638 | 86 669 | 85 137 | 3 254 | 19 094 | 42 568 | (23 474) | -55% | 85 137 |
| 4.6 - Roads | | 23 113 | 21 118 | 21 392 | 6 029 | 13 261 | 10 696 | 2 566 | 24% | 21 392 |

| Vote Description<br>R thousand | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance<br>% | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| 4.7 - Storm Water Management | | 8 559 | 9 127 | 8 835 | 1 250 | 4 199 | 4 417 | (218) | -5% | 8 835 |
| 4.8 - Town Planning & Building Control | | 7 067 | 9 112 | 9 112 | 578 | 3 733 | 4 556 | (823) | -18% | 9 112 |
| 4.9 - Public Toilets | | 1 854 | 2 299 | 2 299 | 194 | 1 054 | 1 150 | (96) | -8% | 2 299 |
| 4.10 - Mechanical Workshop | | 4 972 | 5 144 | 5 143 | 974 | 2 640 | 2 572 | 68 | 3% | 5 143 |
| **Vote 5 - Municipal Manager** | | **18 545** | **24 361** | **24 421** | **1 583** | **8 775** | **12 211** | (3 436) | -28% | **24 421** |
| 5.1 - Municipal Manager | | 7 199 | 6 419 | 6 419 | 357 | 2 576 | 3 209 | (633) | -20% | 6 419 |
| 5.2 - Performance & Project Management | | 3 047 | 3 946 | 3 946 | 274 | 1 629 | 1 973 | (344) | -17% | 3 946 |
| 5.3 - Property & Legal Services | | 2 050 | 3 852 | 3 912 | 369 | 1 170 | 1 956 | (786) | -40% | 3 912 |
| 5.4 - Internal Audit | | 3 562 | 6 261 | 6 261 | 301 | 1 947 | 3 131 | (1 184) | -38% | 6 261 |
| 5.5 - IDP | | 2 686 | 3 883 | 3 883 | 282 | 1 453 | 1 941 | (489) | -25% | 3 883 |
| **Total Expenditure by Vote** | 2 | **945 681** | **1 019 335** | **1 021 030** | **82 396** | **417 760** | **482 006** | **(64 246)** | **(0)** | **1 021 030** |
| **Surplus/ (Deficit) for the year** | 2 | **(1 060)** | **(18 326)** | **(10 083)** | **19 806** | **93 205** | **47 728** | **45 477** | **0** | **(10 083)** |

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

| Description<br>R thousands | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| **Revenue** | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | 395 037 | 442 689 | 442 689 | 25 307 | 200 314 | 225 805 | (25 491) | -11% | 442 689 |
| Service charges - Water | | 50 462 | 53 401 | 53 401 | 4 234 | 25 212 | 26 701 | (1 489) | -6% | 53 401 |
| Service charges - Waste Water Management | | 26 461 | 54 590 | 54 590 | 2 770 | 18 708 | 27 295 | (8 588) | -31% | 54 590 |
| Service charges - Waste management | | 36 112 | 36 276 | 36 276 | 3 030 | 19 497 | 18 138 | 1 359 | 7% | 36 276 |
| Sale of Goods and Rendering of Services | | 26 804 | 5 813 | 5 813 | 595 | 3 692 | 2 906 | 786 | 27% | 5 813 |
| Agency services | | 4 948 | 4 918 | 4 918 | 520 | 2 882 | 2 459 | 423 | 17% | 4 918 |
| Interest | | – | 11 | 11 | – | – | 6 | (6) | -100% | 11 |
| Interest earned from Receivables | | 27 153 | 24 727 | 24 727 | 1 910 | 11 952 | 12 363 | (411) | -3% | 24 727 |
| Interest earned from Current and Non Current Assets | | 18 758 | 23 567 | 23 567 | 1 433 | 8 980 | 11 783 | (2 803) | -24% | 23 567 |
| Rent on Land | | – | 29 | 29 | – | – | 14 | (14) | -100% | 29 |
| Rental from Fixed Assets | | 6 765 | 6 316 | 6 316 | 488 | 2 686 | 3 158 | (472) | -15% | 6 316 |
| Operational Revenue | | 2 335 | 1 852 | 1 852 | 225 | 3 636 | 927 | 2 709 | 292% | 1 852 |
| **Non-Exchange Revenue** | | | | | | | | | | |
| Property rates | | 107 320 | 120 291 | 120 291 | 6 243 | 79 719 | 82 094 | (2 375) | -3% | 120 291 |
| Surcharges and Taxes | | 7 976 | 4 849 | 6 321 | 378 | 759 | 2 900 | (2 141) | -74% | 6 321 |
| Fines, penalties and forfeits | | 22 354 | 11 816 | 11 816 | 1 441 | 7 957 | 5 908 | 2 049 | 35% | 11 816 |
| Licence and permits | | 1 069 | 2 566 | 2 566 | 95 | 591 | 1 283 | (692) | -54% | 2 566 |
| Transfer and subsidies - Operational | | 150 058 | 182 230 | 190 696 | 51 419 | 118 726 | 93 609 | 25 117 | 27% | 190 696 |
| Interest | | 4 881 | 3 744 | 3 744 | 448 | 2 388 | 1 872 | 516 | 28% | 3 744 |
| Operational Revenue | | 2 824 | 3 250 | 3 250 | 335 | 1 942 | 1 625 | 317 | 19% | 3 250 |
| Gains on disposal of Assets | | 11 169 | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **902 486** | **982 936** | **992 874** | **100 870** | **509 641** | **520 847** | **–** | | **992 874** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |
| Remuneration of councillors | | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| Bulk purchases - electricity | | 391 687 | 396 245 | 396 245 | 27 482 | 171 664 | 170 419 | 1 245 | 1% | 396 245 |
| Inventory consumed | | 24 213 | 28 145 | 24 441 | 2 000 | 10 862 | 12 120 | (1 258) | -10% | 24 441 |
| Debt impairment | | 66 389 | 76 891 | 76 891 | – | – | 38 445 | (38 445) | -100% | 76 891 |
| Depreciation and amortisation | | 39 446 | 34 090 | 34 090 | 18 603 | 18 603 | 17 045 | 1 558 | 9% | 34 090 |
| Interest | | 7 847 | 10 742 | 10 585 | 367 | 757 | 5 292 | (4 536) | -86% | 10 585 |
| Contracted services | | 60 135 | 76 979 | 76 512 | 4 674 | 21 569 | 38 031 | (16 462) | -43% | 76 512 |
| Transfers and subsidies | | 4 633 | 4 931 | 14 692 | 421 | 868 | 7 346 | (6 478) | -88% | 14 692 |
| Irrecoverable debts written off | | 15 347 | 0 | 0 | 25 | 9 236 | – | 9 236 | | 0 |
| Operational costs | | 50 727 | 68 723 | 67 215 | 4 164 | 32 418 | 33 482 | (1 064) | -3% | 67 215 |
| Losses on Disposal of Assets | | 653 | – | – | – | – | – | – | | – |
| Other Losses | | 2 434 | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **-13%** | **1 021 085** |
| **Surplus/(Deficit)** | | **(43 195)** | **(36 399)** | **(28 211)** | **18 474** | **91 881** | **38 814** | **64 274** | **0** | **(28 211)** |
| Transfers and subsidies - capital (monetary allocations) | | 40 834 | 27 535 | 27 535 | 1 333 | 1 324 | 13 617 | (12 293) | **(0)** | 27 535 |
| Transfers and subsidies - capital (in-kind) | | 1 458 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |
| **Surplus/(Deficit) after income tax** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |
| **Surplus/(Deficit) attributable to municipality** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |

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

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 5 818 | – | – | – | – | – | – | | – |
| Vote 2 - Community Services | | 370 | 6 221 | 7 601 | 841 | 1 110 | 1 300 | (190) | -15% | 7 601 |
| Vote 4 - Technical Services | | 21 369 | 19 907 | 18 334 | 1 071 | 7 234 | 9 667 | (2 433) | -25% | 18 334 |
| Vote 5 - Municipal Manager | | 56 | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | **27 613** | **26 128** | **25 935** | **1 912** | **8 345** | **10 967** | **(2 623)** | **-24%** | **25 935** |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 42 | 50 | 50 | – | 2 | 25 | (23) | -91% | 50 |
| Vote 2 - Community Services | | 1 165 | 14 296 | 9 468 | 134 | 639 | 4 719 | (4 080) | -86% | 9 468 |
| Vote 3 - Corporate Services | | 1 161 | 1 580 | 1 918 | 98 | 695 | 809 | (114) | -14% | 1 918 |
| Vote 4 - Technical Services | | 52 862 | 32 942 | 45 668 | 6 027 | 17 519 | 22 733 | (5 213) | -23% | 45 668 |
| Vote 5 - Municipal Manager | | 31 | 50 | 64 | – | 19 | 32 | (13) | -42% | 64 |
| **Total Capital single-year expenditure** | 4 | 55 261 | 48 918 | 57 167 | 6 259 | 18 874 | 28 318 | **(9 443)** | **-33%** | 57 167 |
| **Total Capital Expenditure** | **3** | **82 874** | **75 047** | **83 102** | **8 171** | **27 219** | **39 285** | **(12 066)** | **-31%** | **83 102** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **13 818** | **3 094** | **8 942** | **89** | **1 270** | **4 220** | (2 950) | -70% | **8 942** |
| Executive and council | | 332 | 764 | 943 | 37 | 147 | 472 | (324) | -69% | 943 |
| Finance and administration | | 13 485 | 2 330 | 7 999 | 52 | 1 122 | 3 748 | (2 626) | -70% | 7 999 |
| ***Community and public safety*** | | **1 484** | **20 258** | **16 724** | **984** | **1 608** | **5 862** | (4 254) | -73% | **16 724** |
| Community and social services | | 680 | 11 965 | 6 517 | – | – | 3 259 | (3 259) | -100% | 6 517 |
| Sport and recreation | | 650 | 6 974 | 8 691 | 955 | 1 440 | 2 195 | (755) | -34% | 8 691 |
| Public safety | | 154 | 1 320 | 1 516 | 29 | 169 | 409 | (240) | -59% | 1 516 |
| ***Economic and environmental services*** | | **11 586** | **16 245** | **24 089** | **1 558** | **17 473** | **12 030** | 5 443 | 45% | **24 089** |
| Planning and development | | 133 | 275 | 275 | – | 141 | 123 | 18 | 15% | 275 |
| Road transport | | 11 428 | 15 750 | 23 594 | 1 558 | 17 332 | 11 797 | 5 535 | 47% | 23 594 |
| Environmental protection | | 26 | 220 | 220 | – | – | 110 | (110) | -100% | 220 |
| ***Trading services*** | | **55 987** | **40 449** | **41 166** | **7 099** | **14 680** | **21 083** | (6 403) | -30% | **41 166** |
| Energy sources | | 10 672 | 24 568 | 25 881 | 5 699 | 10 997 | 12 941 | (1 944) | -15% | 25 881 |
| Water management | | 26 804 | 12 881 | 10 741 | 900 | 2 791 | 5 521 | (2 730) | -49% | 10 741 |
| Waste water management | | 17 878 | 2 000 | 3 543 | 499 | 725 | 2 122 | (1 397) | -66% | 3 543 |
| Waste management | | 633 | 1 000 | 1 000 | – | 168 | 500 | (332) | -66% | 1 000 |
| **Total Capital Expenditure - Functional Classification** | 3 | **82 874** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 40 065 | 25 887 | 25 887 | 2 515 | 10 223 | 10 692 | (469) | -4% | 25 887 |
| Provincial Government | | 223 | 1 702 | 1 702 | – | – | 416 | (416) | -100% | 1 702 |
| District Municipality | | 433 | 185 | 185 | – | 141 | 93 | 48 | 52% | 185 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | 2 239 | 2 239 | – | – | 1 120 | (1 120) | -100% | 2 239 |
| **Transfers recognised - capital** | | **40 721** | **30 013** | **30 013** | **2 515** | **10 364** | **12 320** | **(1 956)** | **-16%** | **30 013** |
| **Borrowing** | 6 | 7 807 | 15 000 | 16 303 | 4 731 | 8 014 | 8 151 | (137) | -2% | 16 303 |
| **Internally generated funds** | | 28 591 | 35 034 | 44 606 | 2 483 | 16 653 | 22 723 | (6 070) | -27% | 44 606 |
| **Total Capital Funding** | 7 | **77 119** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |

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

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditure of multi-year capital appropriation | 1 | | | | | | | | | |
| **Vote 1 - Financial Services** | | **5 818** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| 1.1 - Direcrtor: Finance | | 88 | – | – | – | – | – | – | | – |
| 1.3 - Financial Administrastion | | 5 729 | – | – | – | – | – | – | | – |
| **Vote 2 - Community Services** | | **370** | **6 221** | **7 601** | **841** | **1 110** | **1 300** | (190) | -15% | **7 601** |
| 2.7 - Fire Services & Disaster Management | | 154 | 1 020 | 1 216 | 3 | 143 | 259 | (116) | -45% | 1 216 |
| 2.9 - Community Halls and Amenities | | 216 | 5 202 | 6 385 | 838 | 968 | 1 042 | (74) | -7% | 6 385 |
| **Vote 4 - Technical Services** | | **21 369** | **19 907** | **18 334** | **1 071** | **7 234** | **9 667** | (2 433) | -25% | **18 334** |
| 4.2 - Electro Technical Services | | 5 115 | 9 318 | 9 318 | 952 | 2 875 | 4 659 | (1 784) | -38% | 9 318 |
| 4.3 - Water Storage & Distribution | | – | 5 189 | 2 915 | 120 | 283 | 1 608 | (1 325) | -82% | 2 915 |
| 4.4 - Waste Water Management | | 13 204 | 700 | 1 400 | – | – | 1 050 | (1 050) | -100% | 1 400 |
| 4.5 - Waste Management | | 277 | – | – | – | – | – | – | | – |
| 4.6 - Roads | | – | 4 700 | 4 700 | – | 4 077 | 2 350 | 1 727 | 73% | 4 700 |
| 4.7 - Storm Water Management | | 2 772 | – | – | – | – | – | – | | – |
| **Vote 5 - Municipal Manager** | | **56** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| 5.2 - Performance & Project Management | | 56 | – | – | – | – | – | – | | – |
| **Total multi-year capital expenditure** | | **27 613** | **26 128** | **25 935** | **1 912** | **8 345** | **10 967** | (2 623) | -24% | **25 935** |
| | | | | | | | | – | | |
| Capital expenditure - Municipal Vote | | | | | | | | | | |
| Expenditue of single-year capital appropriation | 1 | | | | | | | | | |
| **Vote 1 - Financial Services** | | **42** | **50** | **50** | **–** | **2** | **25** | (23) | -91% | **50** |
| 1.1 - Direcrtor: Finance | | 42 | 50 | 50 | – | 2 | 25 | (23) | -91% | 50 |
| **Vote 2 - Community Services** | | **1 165** | **14 296** | **9 468** | **134** | **639** | **4 719** | (4 080) | -86% | **9 468** |
| 2.1 - Director: Community Services | | 26 | 64 | 150 | 17 | 26 | 75 | (49) | -65% | 150 |
| 2.2 - Cemetries | | – | 100 | 100 | – | – | 50 | (50) | -100% | 100 |
| 2.4 - Libraries | | 680 | 11 865 | 6 417 | – | – | 3 209 | (3 209) | -100% | 6 417 |
| 2.5 - Resorts & Swimmng Pools | | 149 | – | – | – | – | – | – | | – |
| 2.8 - Environment & Licencing | | 26 | 220 | 220 | – | – | 110 | (110) | -100% | 220 |
| 2.9 - Community Halls and Amenities | | 285 | 1 772 | 2 306 | 117 | 472 | 1 153 | (681) | -59% | 2 306 |
| 2.10 - Local Economic Development | | – | 275 | 275 | – | 141 | 123 | 18 | 15% | 275 |
| **Vote 3 - Corporate Services** | | **1 161** | **1 580** | **1 918** | **98** | **695** | **809** | (114) | -14% | **1 918** |
| 3.1 - Director: Corporate Services | | 153 | 50 | 128 | 20 | 99 | 64 | 35 | 55% | 128 |
| 3.2 - Human Resources | | 248 | – | – | – | – | – | – | | – |
| 3.3 - Administration | | – | 300 | 300 | – | – | – | – | | 300 |
| 3.4 - Information Technology | | 650 | 300 | 560 | – | 494 | 280 | 214 | 77% | 560 |
| 3.5 - Marketing & Communication | | 110 | 130 | 130 | 52 | 76 | 65 | 11 | 17% | 130 |
| 3.7 - Traffic and Protection Services | | – | 300 | 300 | 26 | 26 | 150 | (124) | -83% | 300 |
| 3.9 - Council Cost | | – | 500 | 500 | – | – | 250 | (250) | -100% | 500 |
| **Vote 4 - Technical Services** | | **52 862** | **32 942** | **45 668** | **6 027** | **17 519** | **22 733** | (5 213) | -23% | **45 668** |
| 4.1 - Director: Technical Services | | 24 | 50 | 52 | – | 2 | 26 | (24) | -94% | 52 |
| 4.2 - Electro Technical Services | | 5 557 | 15 250 | 16 563 | 4 747 | 8 122 | 8 281 | (159) | -2% | 16 563 |
| 4.3 - Water Storage & Distribution | | 26 804 | 7 692 | 7 826 | 781 | 2 508 | 3 913 | (1 405) | -36% | 7 826 |
| 4.4 - Waste Water Management | | 1 902 | 1 300 | 2 143 | 499 | 725 | 1 072 | (347) | -32% | 2 143 |
| 4.5 - Waste Management | | 355 | 1 000 | 1 000 | – | 168 | 500 | (332) | -66% | 1 000 |
| 4.6 - Roads | | 11 428 | 6 050 | 11 075 | – | 5 443 | 5 537 | (95) | -2% | 11 075 |
| 4.8 - Town Planning & Building Control | | 133 | – | – | – | – | – | – | | – |
| 4.10 - Mechanical Workshop | | 6 660 | 1 600 | 7 009 | – | 552 | 3 403 | (2 851) | -84% | 7 009 |
| **Vote 5 - Municipal Manager** | | **31** | **50** | **64** | **–** | **19** | **32** | (13) | -42% | **64** |
| 5.1 - Municipal Manager | | 31 | 50 | 64 | – | 19 | 32 | (13) | -42% | 64 |
| **Total single-year capital expenditure** | | **55 261** | **48 918** | **57 167** | **6 259** | **18 874** | **28 318** | **(9 443)** | **(0)** | **57 167** |
| | | | | | | | | – | | |
| **Total Capital Expenditure** | | **82 874** | **75 047** | **83 102** | **8 171** | **27 219** | **39 285** | **(12 066)** | **(0)** | **83 102** |

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

| Description<br>R thousands | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
|---|---|---|---|---|---|---|
| **ASSETS** | 1 | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 200 384 | 220 325 | 220 835 | 207 266 | 220 835 |
| Trade and other receivables from exchange transactions | | 89 095 | 82 509 | 82 509 | 114 081 | 82 509 |
| Receivables from non-exchange transactions | | 37 882 | 51 313 | 51 313 | 59 843 | 51 313 |
| Current portion of non-current receivables | | – | – | – | – | – |
| Inventory | | 12 996 | 26 712 | 28 515 | 23 961 | 28 515 |
| VAT | | (2 760) | (91 563) | (91 563) | 4 234 | (91 563) |
| Other current assets | | 5 833 | 4 509 | 4 509 | 5 833 | 4 509 |
| **Total current assets** | | **343 429** | **293 805** | **296 118** | **415 218** | **296 118** |
| **Non current assets** | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 41 251 | 38 604 | 38 604 | 41 044 | 38 604 |
| Property, plant and equipment | | 1 004 664 | 1 179 702 | 1 190 577 | 1 113 333 | 1 190 577 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 550 | 550 | 550 | 550 | 550 |
| Intangible assets | | 1 206 | 1 531 | 1 531 | 1 206 | 1 531 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – |
| **Total non current assets** | | **1 047 671** | **1 220 387** | **1 231 261** | **1 156 134** | **1 231 261** |
| **TOTAL ASSETS** | | **1 391 100** | **1 514 192** | **1 527 380** | **1 571 352** | **1 527 380** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | (546) | (3 433) | (3 433) | (546) | (3 433) |
| Consumer deposits | | 10 650 | 9 739 | 9 739 | 10 377 | 9 739 |
| Trade and other payables from exchange transactions | | 92 362 | 89 877 | 93 587 | 23 430 | 93 587 |
| Trade and other payables from non-exchange transactions | | 2 256 | 6 104 | 7 552 | 23 754 | 7 552 |
| Provision | | 37 830 | 38 184 | 38 184 | 35 379 | 38 184 |
| VAT | | 1 132 | (94 204) | (94 204) | 14 334 | (94 204) |
| Other current liabilities | | – | – | – | – | – |
| **Total current liabilities** | | **143 684** | **46 268** | **51 425** | **106 729** | **51 425** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 1 700 | 23 080 | 23 080 | 24 348 | 23 080 |
| Provision | | 23 132 | 87 943 | 87 786 | 23 132 | 87 786 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 68 681 | 81 031 | 81 031 | 73 595 | 81 031 |
| **Total non current liabilities** | | **93 514** | **192 053** | **191 897** | **121 075** | **191 897** |
| **TOTAL LIABILITIES** | | **237 198** | **238 321** | **243 322** | **227 804** | **243 322** |
| **NET ASSETS** | 2 | **1 153 902** | **1 275 870** | **1 284 058** | **1 343 548** | **1 284 058** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 239 177 | 1 264 704 | 1 267 131 | 1 059 347 | 1 267 131 |
| Reserves and funds | | 11 166 | 11 166 | 11 166 | (3 577) | 11 166 |
| Other | | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **1 250 343** | **1 275 870** | **1 278 297** | **1 055 770** | **1 278 297** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | 1 | | | | | | | | % | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 3 431 | 114 277 | 114 277 | 5 804 | 67 673 | 57 138 | 10 534 | 18% | 114 277 |
| Service charges | | 675 973 | 623 670 | 623 670 | 28 195 | 242 519 | 311 835 | (69 316) | -22% | 623 670 |
| Other revenue | | 15 554 | 38 334 | 38 334 | 1 160 | 5 977 | 15 167 | (9 190) | -61% | 38 334 |
| Transfers and Subsidies - Operational | | 174 173 | 175 756 | 187 141 | 51 183 | 127 113 | 92 384 | 34 728 | 38% | 187 141 |
| Transfers and Subsidies - Capital | | 50 511 | 35 189 | 35 189 | 8 268 | 23 463 | 2 117 | 21 346 | 1008% | 35 189 |
| Interest | | 9 482 | 52 049 | 52 049 | 750 | 6 784 | 26 024 | (19 241) | -74% | 52 049 |
| Dividends | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (613 335) | (941 929) | (941 929) | (58 738) | (431 676) | (470 964) | (39 289) | 8% | (78 494) |
| Interest | | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | | – | – | – | (421) | (868) | – | 868 | 0% | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **315 789** | **97 347** | **108 732** | **36 202** | **40 985** | **33 703** | **(7 282)** | **-22%** | **972 167** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 3 080 | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (73 966) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(70 885)** | **(80 047)** | **(90 921)** | **(8 190)** | **(45 778)** | **43 195** | **88 972** | **206%** | **90 921** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | – | – | – | – | 25 000 | – | 25 000 | 0% | – |
| Increase (decrease) in consumer deposits | | (65) | – | – | 38 | 41 | – | 41 | 0% | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | – | – | – | – | (3 109) | – | 3 109 | 0% | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(65)** | **–** | **–** | **38** | **21 932** | **–** | **(21 932)** | **0%** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **244 839** | **17 300** | **17 811** | **28 050** | **17 139** | **76 897** | | | **1 063 088** |
| Cash/cash equivalents at beginning: | | 316 245 | 209 837 | 209 837 | | 198 627 | 209 837 | | | 198 627 |
| Cash/cash equivalents at month/year end: | | 561 084 | 227 137 | 227 648 | | 215 766 | 286 734 | | | 1 261 715 |

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

| Ref | Description<br>R thousands | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|---|---|---|---|---|
| 1 | **Revenue** | | | |
| | Service charges - Electricity | (25 491) | Lower consumption observed and meter dispute for a Large Power User | |
| | Service charges - Water | (1 489) | Immaterial Variance | |
| | Service charges - Waste Water Management | (8 588) | Significant reduction in Industrial Effliient consumption units | |
| | Service charges - Waste management | 1 359 | Immaterial Variance | |
| | Sale of Goods and Rendering of Services | 786 | Immaterial Variance | |
| | Agency services | 423 | Immaterial Variance | |
| | Interest | (6) | Immaterial Variance | |
| | Interest earned from Receivables | (411) | Immaterial Variance | |
| | Interest earned from Current and Non Current A | (2 803) | Lower interest rates | |
| | Dividends | – | | |
| | Rent on Land | (14) | Immaterial Variance | |
| | Rental from Fixed Assets | (472) | Immaterial Variance | |
| | Licence and permits | – | | |
| | Special rating levies | – | | |
| | Operational Revenue | 2 709 | Recognition of contribution due from Contractor (Waverenskroon Dam) | |
| | **Non-Exchange Revenue** | | | |
| | Property rates | (2 375) | Immaterial Variance | |
| | Surcharges and Taxes | (2 141) | Lower Grant Capital Expenditure resulting in lower revenue being recognised | |
| | Fines, penalties and forfeits | 2 049 | Increase in fines issued | |
| | Licence and permits | (692) | Immaterial Variance | |
| | Transfer and subsidies - Operational | 25 117 | YTD budget incorrect for Equitable share forecast | Correct during February Adjustment Budget process |
| | Interest | 516 | Immaterial Variance | |
| | Fuel Levy | – | | |
| | Operational Revenue | 317 | Immaterial Variance | |
| | Gains on disposal of Assets | – | | |
| | Other Gains | – | | |
| | Discontinued Operations | – | | |
| 2 | **Expenditure By Type** | | | |
| | Employee related costs | (7 490) | Primarily due to the filling of vacancies. | |
| | Remuneration of councillors | (579) | Immaterial Variance | |
| | Bulk purchases - electricity | 1 245 | Immaterial Variance | |
| | Inventory consumed | (1 258) | Mainly driven by Repairs & Maintenance Projects | |
| | Debt impairment | (38 445) | Provison for Bad Debt is made on an annual basis | |
| | Depreciation and amortisation | 1 558 | Immaterial Variance | |
| | Interest | (4 536) | Finance charges related to Landfil Sites recognised on an annual basis. | |
| | Contracted services | (16 462) | Mainly driven by Repairs & Maintenance Projects as well as the time required for SCM processes | |
| | Transfers and subsidies | (6 478) | Low expenditure on Housing Top Structures | |
| | Irrecoverable debts written off | 9 236 | Irrecoverable debts on services written off during November 2025. | Correct during February Adjustment Budget process |
| | Operational costs | (1 064) | Immaterial Variance | |
| | Losses on Disposal of Assets | – | | |
| | Other Losses | – | | |
| 3 | **Capital Expenditure** | | | |
| | Total Capital Expenditure | (8 164) | Low expenditure on Capital Grant Expenditure | |
| 4 | **Financial Position** | | | |
| 5 | **Cash Flow** | | | |
| 6 | **Measureable performance** | | | |
| 7 | **Municipal Entities** | | | |

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

| Description of financial indicator | Basis of calculation | Ref | 2024/25 | Budget Year 2025/26 | | | |
|---|---|---|---|---|---|---|---|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| **Borrowing Management** | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 0.8% | 4.4% | 4.4% | 4.6% | 4.4% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 9.4% | 18.7% | 17.9% | 22.9% | 17.9% |
| **Safety of Capital** | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 13.2% | 15.4% | 15.8% | 13.7% | 15.8% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 15.2% | 206.7% | 206.7% | -680.6% | 206.7% |
| **Liquidity** | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 239.0% | 635.0% | 575.8% | 389.0% | 575.8% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 139.5% | 476.2% | 429.4% | 194.2% | 429.4% |
| **Revenue Management** | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | | 14.7% | 14.1% | 13.9% | 35.3% | 13.9% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Creditors Management** | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| **Funding of Provisions** | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| **Other Indicators** | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | | | | | |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 29.9% | 31.5% | 30.9% | 28.6% | 30.9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 1.9% | 2.6% | 2.5% | 1.5% | 2.5% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 5.2% | 4.6% | 4.5% | 3.8% | 4.5% |
| **IDP regulation financial viability indicators** | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | | | | | |

**WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors -**

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 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 | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 15 552 | 2 111 | 2 032 | 1 625 | 1 761 | 1 638 | 8 011 | 72 974 | 105 704 | 86 010 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 21 575 | 1 630 | 1 223 | 831 | 567 | 726 | 1 592 | 12 603 | 40 747 | 16 319 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 7 975 | 1 338 | 1 217 | 9 237 | 1 115 | 527 | 2 268 | 35 521 | 59 197 | 48 667 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 7 548 | 1 676 | 1 525 | 1 426 | 1 306 | 1 184 | 5 678 | 48 334 | 68 677 | 57 929 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 8 083 | 1 560 | 1 683 | 1 338 | 1 293 | 1 198 | 5 596 | 44 831 | 65 583 | 54 257 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 158 | 16 | 15 | 15 | 13 | 14 | 64 | 974 | 1 269 | 1 080 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 1 445 | 159 | 211 | 454 | 275 | 275 | 1 914 | 81 651 | 86 385 | 84 570 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | (8 287) | 49 | 54 | 49 | 38 | 45 | 212 | 1 872 | (5 967) | 2 217 | – | – |
| **Total By Income Source** | **2000** | **54 049** | **8 539** | **7 959** | **14 975** | **6 369** | **5 608** | **25 335** | **298 761** | **421 595** | **351 048** | **–** | **–** |
| **2024/25 - totals only** | | | | | | | | | | – | – | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 3 273 | 1 576 | 1 511 | 1 422 | 1 041 | 327 | 808 | 9 114 | 19 072 | 12 712 | – | – |
| Commercial | 2300 | 20 899 | 839 | 941 | 5 206 | 477 | 735 | 2 260 | 36 002 | 67 359 | 44 680 | – | – |
| Households | 2400 | 29 278 | 5 897 | 5 297 | 7 315 | 4 626 | 4 349 | 21 218 | 239 763 | 317 743 | 277 270 | – | – |
| Other | 2500 | 599 | 227 | 210 | 1 032 | 224 | 198 | 1 049 | 13 882 | 17 421 | 16 385 | – | – |
| **Total By Customer Group** | **2600** | **54 049** | **8 539** | **7 959** | **14 975** | **6 369** | **5 608** | **25 335** | **298 761** | **421 595** | **351 048** | **–** | **–** |


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

| Description<br>R thousands | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | | |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | 6 697 | 1 143 | 4 026 | 2 543 | 14 674 | 1 529 | 11 | – | **30 623** | – |
| Auditor General | 0800 | – | – | 1 404 | – | – | – | – | – | **1 404** | – |
| Other | 0900 | – | – | – | – | – | – | – | – | – | – |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | **1000** | **6 697** | **1 143** | **5 430** | **2 543** | **14 674** | **1 529** | **11** | **–** | **32 027** | – |

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

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ³ | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Yrs/Months | | | | | | | | | | | | |
| **Municipality** | | | | | | | | | | | | | | |
| ABSA Bank Ltd | | 7 Months | | | | 8.03% | | | | 51 751 | 163 | | – | **51 914** |
| Nedbank Ltd | | 3 Months | | | | 7.22% | | | | – | 168 | | 50 000 | **50 168** |
| Standard Bank of SA Ltd | | 4 Months | | | | 7.48% | | | | – | 174 | | 50 000 | **50 174** |
| - | | – | | | | | | | | – | – | | – | **–** |
| - | | – | | | | | | | | – | – | | – | **–** |
| - | | – | | | | | | | | – | – | | – | **–** |
| - | | – | | | | | | | | – | – | | – | **–** |
| - | | – | | | | | | | | – | – | | – | **–** |
| - | | – | | | | | | | | – | – | | – | **–** |
| - | | – | | | | | | | | – | – | | – | **–** |
| **Municipality sub-total** | | | | | | | | | | **51 751** | **505** | | **100 000** | **152 256** |
| **Entities** | | | | | | | | | | | | | | |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| - | | – | – | | | | | | – | – | – | | – | **–** |
| **Entities sub-total** | | | | | | | | | | **–** | **–** | | **–** | **–** |
| **TOTAL INVESTMENTS AND INTEREST** | 2 | | | | | | | | | **51 751** | **505** | | **100 000** | **152 256** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **RECEIPTS:** | 1,2 | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **150 282** | **160 619** | **160 619** | **51 183** | **119 743** | **79 173** | **40 570** | **51.2%** | **160 619** |
| Operational Revenue:General Revenue:Equitable Share | | 145 706 | 156 647 | 156 647 | 51 183 | 116 453 | 78 323 | 38 130 | 48.7% | 156 647 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 559 | 2 272 | 2 272 | – | 1 590 | – | 1 590 | | 2 272 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | 1 700 | 1 700 | – | 1 700 | 850 | 850 | 100.0% | 1 700 |
| Municipal Disaster Grant [Schedule 5B] | | 417 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 1 000 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **13 338** | **15 137** | **26 422** | **–** | **7 368** | **13 211** | **(5 843)** | **-44.2%** | **26 422** |
| OPEX PROV LIBRARY | | – | 11 048 | 11 048 | – | 7 368 | 5 524 | 1 844 | 33.4% | 11 048 |
| OPEX PROV CDW | | 132 | 132 | 132 | – | – | 66 | (66) | -100.0% | 132 |
| OPEX PROV THUSONG | | – | 150 | 150 | – | – | 75 | (75) | -100.0% | 150 |
| OPEX PROV THUSONG | | 700 | – | – | – | – | – | – | | – |
| OPEX PROV MUN ACC AND CAP BUILDING | | 249 | 530 | 530 | – | – | 265 | (265) | -100.0% | 530 |
| OPEX PROV RSEP | | 150 | 1 000 | 1 000 | – | – | 500 | (500) | -100.0% | 1 000 |
| Specify (Add grant description) | | 250 | – | – | – | – | – | – | | – |
| OPEX PROV HOUSING IHHSDG | | 4 692 | – | 11 285 | – | – | 5 643 | (5 643) | -100.0% | 11 285 |
| OPEX PROV HOUSING ISUPG | | – | 2 147 | 2 147 | – | – | 1 073 | (1 073) | -100.0% | 2 147 |
| OPEX PROV MAIN ROADS | | 130 | 130 | 130 | – | – | 65 | (65) | -100.0% | 130 |
| Specify (Add grant description) | | 7 035 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **36** | **–** | **100** | **–** | **–** | **–** | **–** | | **100** |
| OPEX DISTRICT SAFETY PLAN | | 36 | – | – | – | – | – | – | | – |
| OPEX DISTRICT CAPACITY BUILDING MENTORSHIP | | – | – | 100 | – | – | – | – | | 100 |
| **Other grant providers:** | | **3 809** | **–** | **–** | **–** | **677** | **–** | 677 | | **–** |
| Foreign Government and International Organisations | | 316 | – | – | – | – | – | – | | – |
| Private Enterprises | | 3 494 | – | – | – | 677 | – | 677 | | – |
| **Total Operating Transfers and Grants** | 5 | **167 466** | **175 756** | **187 141** | **51 183** | **127 788** | **92 384** | **35 403** | **38.3%** | **187 141** |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **46 290** | **30 770** | **30 770** | **–** | **14 138** | **–** | **14 138** | | **30 770** |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | 26 770 | 26 770 | – | 12 338 | – | 12 338 | | 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 | – | 1 800 | – | 1 800 | | 4 000 |
| **Provincial Government:** | | **5 616** | **4 104** | **4 104** | **–** | **957** | **2 052** | (1 095) | -53.4% | **4 104** |
| CAPEX PROV FIRE | | – | 1 957 | 1 957 | – | 957 | 979 | (21) | -2.2% | 1 957 |
| Specify (Add grant description) | | – | 2 147 | 2 147 | – | – | 1 074 | (1 074) | -100.0% | 2 147 |
| CAPEX PROV RSEP | | 257 | – | – | – | – | – | – | | – |
| CAPEX PROV MAIN ROADS | | 5 359 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **100** | **185** | **185** | **(141)** | **(41)** | **–** | (41) | | **185** |
| CAPEX DISTRICT | | 100 | 185 | 185 | (141) | (41) | – | (41) | | 185 |
| **Other grant providers:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Total Capital Transfers and Grants** | 5 | **52 006** | **35 059** | **35 059** | **(141)** | **15 054** | **2 052** | **13 002** | **633.6%** | **35 059** |


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| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 219 472 | 210 815 | 222 200 | 51 042 | 142 842 | 94 436 | 48 406 | 51.3% | 222 200 |


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

| Description<br>R thousands | 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 |
| **EXPENDITURE** | | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **(141 672)** | **(160 486)** | **(160 486)** | **(50 957)** | **(114 093)** | **(80 243)** | **(33 850)** | **42.2%** | **(160 486)** |
| Operational Revenue:General Revenue:Equitable Share | | (145 706) | (156 647) | (156 647) | (51 183) | (116 453) | (78 323) | (38 130) | 48.7% | (156 647) |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 361 | (2 272) | (2 272) | 191 | 1 258 | (1 136) | 2 394 | -210.7% | (2 272) |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | (1 567) | (1 567) | 36 | 1 102 | (783) | 1 886 | -240.7% | (1 567) |
| Municipal Disaster Grant [Schedule 5B] | | 76 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 996 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **14 106** | **(19 270)** | **(30 555)** | **10** | **33** | **(13 277)** | **13 310** | **-100.2%** | **(30 555)** |
| OPEX PROV LIBRARY | | – | (11 048) | (11 048) | – | – | (5 524) | 5 524 | -100.0% | (11 048) |
| OPEX PROV CDW | | 64 | (4 395) | (5 867) | 10 | 33 | (933) | 966 | -103.5% | (5 867) |
| OPEX PROV THUSONG | | – | (130) | (130) | – | – | (65) | 65 | -100.0% | (130) |
| OPEX PROV THUSONG | | 290 | (20) | (20) | – | – | (10) | 10 | -100.0% | (20) |
| OPEX PROV MUN ACC AND CAP BUILDING | | 443 | (530) | (530) | – | – | (265) | 265 | -100.0% | (530) |
| OPEX PROV RSEP | | – | (870) | (870) | – | – | (435) | 435 | -100.0% | (870) |
| Specify (Add grant description) | | 100 | (130) | (130) | – | – | (65) | 65 | -100.0% | (130) |
| OPEX PROV HOUSING IHHSDG | | 4 988 | – | (9 813) | – | – | (4 907) | 4 907 | -100.0% | (9 813) |
| Specify (Add grant description) | | – | (2 147) | (2 147) | – | – | (1 073) | 1 073 | -100.0% | (2 147) |
| Specify (Add grant description) | | 130 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | 8 091 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **35** | **–** | **(100)** | **–** | **–** | **(50)** | 50 | -100.0% | **(100)** |
| OPEX DISTRICT SAFETY PLAN | | 35 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | – | – | (100) | – | – | (50) | 50 | -100.0% | (100) |
| **Other grant providers:** | | **26** | **(4 007)** | **(2 560)** | **–** | **–** | **(1 130)** | 1 130 | -100.0% | **(2 560)** |
| Foreign Government and International Organisations | | – | (1 006) | (1 006) | – | – | (353) | 353 | -100.0% | (1 006) |
| Private Enterprises | | 26 | (3 001) | (1 554) | – | – | (777) | 777 | -100.0% | (1 554) |
| **Total operating expenditure of Transfers and Grants:** | | **(127 506)** | **(183 763)** | **(193 701)** | **(50 946)** | **(114 060)** | **(94 700)** | **(19 360)** | **20.4%** | **(193 701)** |
| **National Government:** | | **45 645** | **(26 770)** | **(26 770)** | **1 560** | **1 823** | **(13 385)** | **15 208** | **-113.6%** | **(26 770)** |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | (26 770) | (26 770) | 1 375 | 1 610 | (13 385) | 14 995 | -112.0% | (26 770) |
| Water Services Infrastructure Grant [Schedule 5B] | | 14 999 | – | – | – | – | – | – | | – |
| Municipal Disaster Relief Grant | | 3 188 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **257** | **(1 827)** | **(1 827)** | **–** | **–** | **(913)** | 913 | -100.0% | **(1 827)** |
| CAPEX PROV FIRE | | – | (1 827) | (1 827) | – | – | (913) | 913 | -100.0% | (1 827) |
| CAPEX PROV RSEP | | 257 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **433** | **(185)** | **(185)** | **–** | **–** | **(93)** | 93 | -100.0% | **(185)** |
| CAPEX DISTRICT | | 433 | (185) | (185) | – | – | (93) | 93 | -100.0% | (185) |
| **Other grant providers:** | | **–** | **(1 939)** | **(1 939)** | **–** | **–** | **(970)** | 970 | -100.0% | **(1 939)** |
| Private Enterprises | | – | (1 939) | (1 939) | – | – | (970) | 970 | -100.0% | (1 939) |
| **Total capital expenditure of Transfers and Grants** | | **46 335** | **(30 721)** | **(30 721)** | **1 560** | **1 823** | **(15 360)** | **17 183** | **-111.9%** | **(30 721)** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **(81 171)** | **(214 483)** | **(224 421)** | **(49 386)** | **(112 238)** | **(110 061)** | **(2 177)** | **2.0%** | **(224 421)** |

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

| Summary of Employee and Councillor remuneration<br>R thousands | 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 |
| | 1 | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 9 415 | 10 442 | 10 442 | 747 | 4 532 | 5 221 | (689) | -13% | 10 442 |
| Pension and UIF Contributions | | 1 367 | 1 493 | 1 493 | 114 | 690 | 746 | (57) | -8% | 1 493 |
| Medical Aid Contributions | | – | 90 | 90 | – | – | 45 | (45) | -100% | 90 |
| Motor Vehicle Allowance | | 541 | – | – | 62 | 316 | – | 316 | | – |
| Cellphone Allowance | | 993 | 1 203 | 1 203 | 83 | 497 | 602 | (105) | -17% | 1 203 |
| **Sub Total - Councillors** | | **12 315** | **13 228** | **13 228** | **1 006** | **6 035** | **6 614** | **(579)** | **-9%** | **13 228** |
| **% increase** | 4 | | **7.4%** | **7.4%** | | | | | | **7.4%** |
| **Senior Managers of the Municipality** | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 8 392 | 5 525 | 5 525 | 651 | 3 702 | 2 762 | 939 | 34% | 5 525 |
| Pension and UIF Contributions | | 463 | 508 | 508 | 66 | 399 | 254 | 145 | 57% | 508 |
| Medical Aid Contributions | | – | 12 | 12 | – | – | 6 | (6) | -100% | 12 |
| Performance Bonus | | 1 066 | 1 119 | 1 119 | 116 | 628 | 560 | 68 | 12% | 1 119 |
| Motor Vehicle Allowance | | 1 075 | 1 401 | 1 401 | 61 | 541 | 701 | (160) | -23% | 1 401 |
| Cellphone Allowance | | 327 | 399 | 399 | 38 | 200 | 199 | 1 | 0% | 399 |
| Housing Allowances | | – | 72 | 72 | – | – | 36 | (36) | -100% | 72 |
| Other benefits and allowances | | 1 | 77 | 77 | – | – | 39 | (39) | -100% | 77 |
| **Sub Total - Senior Managers of Municipality** | | **11 324** | **9 112** | **9 112** | **933** | **5 470** | **4 556** | **913** | **20%** | **9 112** |
| **% increase** | 4 | | **-19.5%** | **-19.5%** | | | | | | **-19.5%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 154 471 | 171 223 | 169 045 | 13 880 | 81 671 | 84 170 | (2 499) | -3% | 169 045 |
| Pension and UIF Contributions | | 24 741 | 30 291 | 30 294 | 2 265 | 13 443 | 15 144 | (1 701) | -11% | 30 294 |
| Medical Aid Contributions | | 10 511 | 11 073 | 11 073 | 923 | 5 525 | 5 537 | (12) | 0% | 11 073 |
| Overtime | | 25 436 | 35 044 | 35 044 | 2 080 | 13 752 | 17 522 | (3 770) | -22% | 35 044 |
| Performance Bonus | | 11 505 | 15 674 | 15 674 | 1 062 | 5 941 | 7 837 | (1 896) | -24% | 15 674 |
| Motor Vehicle Allowance | | 7 716 | 8 903 | 8 903 | 666 | 3 991 | 4 451 | (461) | -10% | 8 903 |
| Cellphone Allowance | | 795 | 1 121 | 1 121 | 75 | 452 | 561 | (108) | -19% | 1 121 |
| Housing Allowances | | 1 718 | 1 329 | 1 329 | 100 | 599 | 664 | (65) | -10% | 1 329 |
| Other benefits and allowances | | 7 322 | 8 647 | 8 647 | 654 | 4 030 | 4 323 | (293) | -7% | 8 647 |
| Payments in lieu of leave | | 3 773 | 4 719 | 4 719 | – | 4 764 | 2 360 | 2 405 | 102% | 4 719 |
| Long service awards | | 1 078 | – | 0 | 199 | 978 | – | 978 | | 0 |
| Post-retirement benefit obligations | 2 | 9 464 | 12 224 | 12 224 | 819 | 5 132 | 6 112 | (980) | -16% | 12 224 |
| **Sub Total - Other Municipal Staff** | | **258 531** | **300 248** | **298 074** | **22 722** | **140 278** | **148 682** | **(8 404)** | **-6%** | **298 074** |
| **% increase** | 4 | | **16.1%** | **15.3%** | | | | | | **15.3%** |
| **Total Parent Municipality** | | **282 170** | **322 589** | **320 414** | **24 661** | **151 782** | **159 852** | **(8 070)** | **-5%** | **320 414** |
| **Unpaid salary, allowances & benefits in arrears:** | | | | | | | | | | |
| **Board Members of Entities** | | | | | | | | | | |
| **Sub Total - Executive members Board** | 2 | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Senior Managers of Entities** | | | | | | | | | | |
| **Sub Total - Senior Managers of Entities** | | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Other Staff of Entities** | | | | | | | | | | |
| **Sub Total - Other Staff of Entities** | | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Total Municipal Entities** | | – | – | – | – | – | – | – | | – |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **282 170** | **322 589** | **320 414** | **24 661** | **151 782** | **159 852** | **(8 070)** | **-5%** | **320 414** |
| **% increase** | 4 | | **14.3%** | **13.6%** | | | | | | **13.6%** |
| **TOTAL MANAGERS AND STAFF** | | **269 855** | **309 360** | **307 186** | **23 655** | **145 747** | **153 238** | **(7 490)** | **-5%** | **307 186** |

**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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | 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 |
| **Cash Receipts By Source** | | | | | | | | | | | | | | | | |
| Property rates | | 186 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 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 Mangement | | 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 | 14 433 | 14 504 | 14 433 | 14 433 | 20 146 | 14 433 | 14 433 | 14 504 | 14 433 | 14 433 | (28 318) | 187 141 | 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 |
| **Cash Receipts by Source** | | **129 413** | **79 104** | **86 962** | **79 104** | **79 104** | **92 605** | **79 104** | **79 104** | **86 962** | **79 104** | **79 104** | **52 669** | **1 002 341** | **1 034 792** | **1 101 585** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | – | | | |
| Transfers and subsidies - capital (monetary allocations) (National / | | 3 645 | – | 819 | – | – | 1 298 | – | – | 819 | – | – | 28 608 | 35 189 | 40 470 | 38 599 |
| Short term loans | | – | – | – | – | – | (3 184) | – | – | – | – | – | (3 184) | (6 369) | (6 369) | (6 369) |
| **Total Cash Receipts by Source** | | **133 058** | **79 104** | **87 782** | **79 104** | **79 104** | **90 718** | **79 104** | **79 104** | **87 782** | **79 104** | **79 104** | **78 092** | **1 031 162** | **1 068 893** | **1 133 816** |
| **Cash Payments by Type** | | | | | | | | | | | | | – | | | |
| Employee related costs | | 10 502 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 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 |
| **Cash Payments by Type** | | **72 759** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **84 229** | **941 929** | **1 013 395** | **1 103 466** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | | |
| **Total Cash Payments by Type** | | **72 759** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **84 229** | **941 929** | **1 013 395** | **1 103 466** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | **60 298** | **610** | **9 288** | **610** | **610** | **12 224** | **610** | **610** | **9 288** | **610** | **610** | **(6 137)** | **89 233** | **55 498** | **30 349** |
| Cash/cash equivalents at the month/year beginning: | | – | 60 298 | 60 909 | 70 196 | 70 806 | 71 417 | 83 641 | 84 251 | 84 861 | 94 149 | 94 759 | 95 370 | – | 89 233 | 144 731 |
| Cash/cash equivalents at the month/year end: | | 60 298 | 60 909 | 70 196 | 70 806 | 71 417 | 83 641 | 84 251 | 84 861 | 94 149 | 94 759 | 95 370 | 89 233 | 89 233 | 144 731 | 175 080 |


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**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 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |

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

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

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

| Month | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | % spend of Original Budget |
| **Monthly expenditure performance trend** | | | | | | | | | |
| July | 742 | 477 | 3 271 | 552 | 552 | 3 271 | 2 718 | 83.1% | 1% |
| August | 346 | 477 | 4 271 | 1 599 | 2 151 | 7 541 | 5 390 | 71.5% | 3% |
| September | 5 004 | 13 040 | 10 405 | 1 590 | 3 741 | 17 946 | 14 205 | 79.2% | 5% |
| October | 5 140 | 477 | 3 271 | 13 636 | 17 377 | 21 217 | 3 840 | 18.1% | 22% |
| November | 7 521 | 477 | 3 271 | 7 925 | 25 302 | 24 488 | (815) | -3.3% | 32% |
| December | 2 984 | 13 270 | 18 707 | 9 729 | 35 031 | 43 195 | 8 164 | 18.9% | 44% |
| January | 1 853 | 477 | 3 271 | – | 35 031 | 46 465 | 11 434 | 24.6% | 44% |
| February | 6 926 | 477 | 3 271 | – | 35 031 | 49 736 | 14 705 | 29.6% | 44% |
| March | 5 388 | 13 040 | 10 234 | – | 35 031 | 59 970 | 24 939 | 41.6% | 44% |
| April | 5 393 | 477 | 3 271 | – | 35 031 | 63 240 | 28 209 | 44.6% | 44% |
| May | 14 248 | 477 | 3 271 | – | 35 031 | 66 511 | 31 480 | 47.3% | 44% |
| June | 27 329 | 36 878 | 24 410 | – | 35 031 | 90 921 | 55 890 | 61.5% | 44% |
| **Total Capital expenditure** | **82 874** | **80 047** | **90 921** | **35 031** | | | | | |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **30 002** | **11 863** | **10 133** | **120** | **5 646** | **5 566** | 80 | **1.4%** | **10 133** |
| Roads Infrastructure | | – | 4 750 | 4 775 | – | 4 121 | 2 388 | 1 734 | **72.6%** | 4 775 |
| *Road Structures* | | – | 4 750 | 4 775 | – | 4 121 | 2 388 | 1 734 | **72.6%** | 4 775 |
| Storm water Infrastructure | | – | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | – | – | – | – | – | – | – | | – |
| Water Supply Infrastructure | | 23 834 | 6 613 | 4 158 | 120 | 1 525 | 2 229 | (704) | **-31.6%** | 4 158 |
| *Boreholes* | | 223 | – | – | – | – | – | – | | – |
| *Reservoirs* | | – | 5 189 | 2 615 | 120 | 283 | 1 308 | (1 025) | **-78.4%** | 2 615 |
| *Bulk Mains* | | 23 610 | 1 424 | 1 542 | – | 1 242 | 921 | 321 | **34.8%** | 1 542 |
| Sanitation Infrastructure | | 162 | 500 | 1 200 | – | – | 950 | (950) | **-100.0%** | 1 200 |
| *Reticulation* | | – | – | 700 | – | – | 700 | (700) | **-100.0%** | 700 |
| *Toilet Facilities* | | 162 | 500 | 500 | – | – | 250 | (250) | **-100.0%** | 500 |
| Solid Waste Infrastructure | | 6 007 | – | – | – | – | – | – | | – |
| *Waste Drop-off Points* | | 277 | – | – | – | – | – | – | | – |
| *Waste Separation Facilities* | | 5 729 | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **680** | **12 250** | **7 336** | **–** | **401** | **3 668** | **(3 267)** | **-89.1%** | **7 336** |
| Community Facilities | | 680 | 12 050 | 7 136 | – | 378 | 3 568 | (3 189) | **-89.4%** | 7 136 |
| *Libraries* | | 680 | 11 665 | 6 217 | – | – | 3 109 | (3 109) | -100.0% | 6 217 |
| *Parks* | | – | 200 | 734 | – | 238 | 367 | (129) | -35.2% | 734 |
| *Markets* | | – | 185 | 185 | – | 141 | 93 | 48 | 52.3% | 185 |
| Sport and Recreation Facilities | | – | 200 | 200 | – | 23 | 100 | (77) | **-77.3%** | 200 |
| *Outdoor Facilities* | | – | 200 | 200 | – | 23 | 100 | (77) | -77.3% | 200 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **248** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | 248 | – | – | – | – | – | – | | – |
| *Computer Software and Applications* | | 248 | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **675** | **330** | **590** | **–** | **519** | **295** | **224** | 75.8% | **590** |
| Computer Equipment | | 675 | 330 | 590 | – | 519 | 295 | 224 | 75.8% | 590 |
| **Furniture and Office Equipment** | | **575** | **1 064** | **1 243** | **89** | **199** | **622** | **(423)** | -68.0% | **1 243** |
| Furniture and Office Equipment | | 575 | 1 064 | 1 243 | 89 | 199 | 622 | (423) | -68.0% | 1 243 |
| **Machinery and Equipment** | | **1 270** | **3 230** | **3 265** | **137** | **653** | **1 198** | **(544)** | -45.4% | **3 265** |
| Machinery and Equipment | | 1 270 | 3 230 | 3 265 | 137 | 653 | 1 198 | (544) | -45.4% | 3 265 |
| **Transport Assets** | | **6 337** | **1 600** | **7 009** | **–** | **552** | **3 253** | **(2 701)** | -83.0% | **7 009** |
| Transport Assets | | 6 337 | 1 600 | 7 009 | – | 552 | 3 253 | (2 701) | -83.0% | 7 009 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on new assets** | 1 | **39 787** | **30 336** | **29 575** | **345** | **7 971** | **14 602** | **6 631** | **45.4%** | **29 575** |

| 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 | | | | | | | |
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Capital expenditure on renewal of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **18 324** | **9 300** | **10 643** | **1 280** | **7 381** | **5 322** | 2 059 | **38.7%** | **10 643** |
| Roads Infrastructure | | 10 928 | 6 000 | 6 000 | – | 5 398 | 3 000 | 2 398 | **79.9%** | 6 000 |
| *Roads* | | 10 928 | 6 000 | 6 000 | – | 5 398 | 3 000 | 2 398 | **79.9%** | 6 000 |
| Storm water Infrastructure | | 2 772 | – | – | – | – | – | – | | – |
| *Storm water Conveyance* | | 2 772 | – | – | – | – | – | – | | – |
| Electrical Infrastructure | | 499 | 1 000 | 1 000 | – | 81 | 500 | (419) | **-83.7%** | 1 000 |
| *MV Networks* | | 499 | 1 000 | 1 000 | – | 81 | 500 | (419) | **-83.7%** | 1 000 |
| Water Supply Infrastructure | | 2 223 | 1 000 | 1 500 | 781 | 1 176 | 750 | 426 | **56.9%** | 1 500 |
| *Distribution* | | 2 223 | 1 000 | 1 500 | 781 | 1 176 | 750 | 426 | **56.9%** | 1 500 |
| Sanitation Infrastructure | | 1 902 | 1 300 | 2 143 | 499 | 725 | 1 072 | (347) | **-32.4%** | 2 143 |
| *Reticulation* | | 328 | 1 100 | 1 943 | 499 | 725 | 972 | (247) | **-25.4%** | 1 943 |
| *Waste Water Treatment Works* | | 1 574 | 200 | 200 | – | – | 100 | (100) | **-100.0%** | 200 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **149** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Community Facilities | | – | – | – | – | – | – | – | | – |
| Sport and Recreation Facilities | | 149 | – | – | – | – | – | – | | – |
| *Outdoor Facilities* | | 149 | – | – | – | – | – | – | | – |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Machinery and Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Transport Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Capital Expenditure on renewal of existing assets** | 1 | **18 473** | **9 300** | **10 643** | **1 280** | **7 381** | **5 322** | **(2 059)** | **-38.7%** | **10 643** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **12 035** | **17 361** | **16 226** | **946** | **5 886** | **8 113** | (2 227) | **-27.5%** | **16 226** |
| Roads Infrastructure | | 4 562 | 7 181 | 6 732 | 421 | 3 277 | 3 366 | (89) | **-2.6%** | 6 732 |
| *Roads* | | 3 302 | 5 974 | 5 550 | 262 | 2 436 | 2 775 | (339) | **-12.2%** | 5 550 |
| *Road Furniture* | | 1 260 | 1 207 | 1 182 | 159 | 841 | 591 | 250 | **42.3%** | 1 182 |
| Storm water Infrastructure | | 47 | 204 | 76 | 2 | 28 | 38 | (10) | **-26.8%** | 76 |
| *Storm water Conveyance* | | 47 | 204 | 76 | 2 | 28 | 38 | (10) | **-26.8%** | 76 |
| Electrical Infrastructure | | 792 | 2 390 | 2 390 | 10 | 66 | 1 195 | (1 129) | **-94.5%** | 2 390 |
| *MV Substations* | | 117 | 1 045 | 1 045 | 10 | 66 | 523 | (456) | **-87.3%** | 1 045 |
| *MV Networks* | | 142 | 747 | 747 | – | (0) | 373 | (373) | **-100.0%** | 747 |
| *LV Networks* | | 533 | 598 | 598 | – | – | 299 | (299) | **-100.0%** | 598 |
| Water Supply Infrastructure | | 3 588 | 2 856 | 1 865 | 15 | 329 | 932 | (603) | **-64.7%** | 1 865 |
| *Dams and Weirs* | | 458 | 1 832 | 1 282 | 13 | 241 | 641 | (400) | **-62.4%** | 1 282 |
| *Boreholes* | | 133 | 313 | 313 | 2 | 88 | 156 | (68) | **-43.5%** | 313 |
| *Pump Stations* | | 58 | 62 | 0 | – | – | – | – | | 0 |
| *Water Treatment Works* | | 118 | 124 | 124 | – | – | 62 | (62) | **-100.0%** | 124 |
| *Bulk Mains* | | 299 | 105 | 26 | – | – | 13 | (13) | **-100.0%** | 26 |
| *Distribution* | | 2 522 | 420 | 120 | – | – | 60 | (60) | **-100.0%** | 120 |
| Sanitation Infrastructure | | 3 047 | 4 730 | 5 164 | 497 | 2 186 | 2 582 | (396) | **-15.3%** | 5 164 |
| *Reticulation* | | 1 592 | 2 592 | 2 589 | 155 | 1 257 | 1 294 | (37) | **-2.9%** | 2 589 |
| *Waste Water Treatment Works* | | 1 342 | 2 004 | 2 441 | 341 | 882 | 1 221 | (339) | **-27.8%** | 2 441 |
| *Toilet Facilities* | | 113 | 134 | 134 | 1 | 47 | 67 | (20) | **-29.7%** | 134 |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | | – |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | – | – | – | – | – | – | – | | – |
| **Community Assets** | | **886** | **2 027** | **1 717** | **37** | **273** | **859** | **(586)** | **-68.2%** | **1 717** |
| Community Facilities | | 725 | 1 715 | 1 405 | 37 | 195 | 703 | (508) | **-72.3%** | 1 405 |
| *Halls* | | 341 | 1 250 | 940 | 28 | 67 | 470 | (403) | -85.7% | 940 |
| *Crèches* | | 105 | 158 | 158 | 3 | 51 | 79 | (28) | -35.2% | 158 |
| *Libraries* | | 32 | 33 | 33 | – | 4 | 16 | (12) | -75.6% | 33 |
| *Cemeteries/Crematoria* | | 119 | 132 | 132 | 2 | 63 | 66 | (3) | -3.8% | 132 |
| *Public Ablution Facilities* | | (2) | 1 | 1 | – | – | 1 | (1) | -100.0% | 1 |
| *Markets* | | 131 | 141 | 141 | 5 | 9 | 71 | (62) | -87.6% | 141 |
| Sport and Recreation Facilities | | 160 | 312 | 312 | – | 79 | 156 | (78) | **-49.7%** | 312 |
| *Indoor Facilities* | | 77 | 83 | 83 | – | 81 | 42 | 39 | 94.9% | 83 |
| *Outdoor Facilities* | | 83 | 229 | 229 | – | (2) | 115 | (117) | -102.2% | 229 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | | – |
| **Other assets** | | **657** | **832** | **867** | **14** | **213** | **433** | **(220)** | **-50.9%** | **867** |
| Operational Buildings | | 344 | 557 | 592 | 9 | 107 | 296 | (189) | **-63.9%** | 592 |
| *Municipal Offices* | | 344 | 557 | 592 | 9 | 107 | 296 | (189) | -63.9% | 592 |
| Housing | | 313 | 275 | 275 | 5 | 106 | 138 | (32) | **-22.9%** | 275 |
| *Social Housing* | | 313 | 275 | 275 | 5 | 106 | 138 | (32) | -22.9% | 275 |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| Licences and Rights | | – | – | – | – | – | – | – | | – |
| **Computer Equipment** | | **146** | **176** | **176** | **21** | **73** | **88** | **(15)** | -17.1% | **176** |
| Computer Equipment | | 146 | 176 | 176 | 21 | 73 | 88 | (15) | -17.1% | 176 |
| **Furniture and Office Equipment** | | **5** | **24** | **24** | **–** | **–** | **12** | **(12)** | -100.0% | **24** |
| Furniture and Office Equipment | | 5 | 24 | 24 | – | – | 12 | (12) | -100.0% | 24 |
| **Machinery and Equipment** | | **81** | **330** | **330** | **13** | **41** | **165** | **(124)** | -74.9% | **330** |
| Machinery and Equipment | | 81 | 330 | 330 | 13 | 41 | 165 | (124) | -74.9% | 330 |
| **Transport Assets** | | **3 290** | **5 028** | **5 192** | **177** | **1 192** | **2 596** | **(1 404)** | -54.1% | **5 192** |
| Transport Assets | | 3 290 | 5 028 | 5 192 | 177 | 1 192 | 2 596 | (1 404) | -54.1% | 5 192 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |

| Description<br>R thousands | Ref<br>1 | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| **Living resources** | | – | – | – | – | – | – | – | | – |
| Mature | | – | – | – | – | – | – | – | | – |
| Immature | | – | – | – | – | – | – | – | | – |
| **Total Repairs and Maintenance Expenditure** | 1 | **17 099** | **25 778** | **24 531** | **1 208** | **7 678** | **12 266** | **4 588** | **37.4%** | **24 531** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **25 007** | **22 416** | **22 416** | **13 198** | **13 198** | **11 208** | 1 991 | **17.8%** | **22 416** |
| Roads Infrastructure | | 7 021 | 586 | 586 | 3 986 | 3 986 | 293 | 3 693 | **1260.7%** | 586 |
| *Roads* | | 7 021 | 586 | 586 | 3 986 | 3 986 | 293 | 3 693 | **1260.7%** | 586 |
| Storm water Infrastructure | | 2 546 | 532 | 532 | 1 311 | 1 311 | 266 | 1 045 | **392.8%** | 532 |
| *Drainage Collection* | | 2 546 | 532 | 532 | 1 311 | 1 311 | 266 | 1 045 | **392.8%** | 532 |
| Electrical Infrastructure | | 3 957 | 996 | 996 | 1 977 | 1 977 | 498 | 1 479 | **296.9%** | 996 |
| *MV Networks* | | 3 553 | 498 | 498 | 1 777 | 1 777 | 249 | 1 528 | **613.8%** | 498 |
| *LV Networks* | | 404 | 498 | 498 | 199 | 199 | 249 | (50) | **-20.0%** | 498 |
| Water Supply Infrastructure | | 6 256 | 1 582 | 1 582 | 3 077 | 3 077 | 791 | 2 286 | **289.0%** | 1 582 |
| *Boreholes* | | 68 | – | – | 37 | 37 | – | 37 | | – |
| *Reservoirs* | | 977 | 427 | 427 | 493 | 493 | 214 | 279 | **130.7%** | 427 |
| *Pump Stations* | | 485 | – | – | 239 | 239 | – | 239 | | – |
| *Distribution* | | 4 726 | 1 155 | 1 155 | 2 309 | 2 309 | 578 | 1 731 | **299.8%** | 1 155 |
| Sanitation Infrastructure | | 4 506 | 2 625 | 2 625 | 2 683 | 2 683 | 1 313 | 1 371 | **104.4%** | 2 625 |
| *Pump Station* | | 29 | 105 | 105 | 62 | 62 | 53 | 9 | **17.2%** | 105 |
| *Reticulation* | | 155 | 1 260 | 1 260 | 69 | 69 | 630 | (561) | **-89.1%** | 1 260 |
| *Waste Water Treatment Works* | | 4 323 | 1 260 | 1 260 | 2 553 | 2 553 | 630 | 1 923 | **305.3%** | 1 260 |
| Solid Waste Infrastructure | | 528 | 16 094 | 16 094 | 90 | 90 | 8 047 | (7 957) | **-98.9%** | 16 094 |
| *Landfill Sites* | | 352 | 15 750 | 15 750 | – | – | 7 875 | (7 875) | **-100.0%** | 15 750 |
| *Waste Drop-off Points* | | 177 | 344 | 344 | 90 | 90 | 172 | (82) | **-47.7%** | 344 |
| Rail Infrastructure | | – | – | – | – | – | – | – | | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | | – |
| Information and Communication Infrastructure | | 193 | – | – | 74 | 74 | – | 74 | | – |
| *Data Centres* | | 143 | – | – | 74 | 74 | – | 74 | | – |
| *Capital Spares* | | 50 | – | – | – | – | – | – | | – |
| **Community Assets** | | **4 502** | **1 937** | **1 937** | **1 610** | **1 610** | **969** | **641** | **66.2%** | **1 937** |
| Community Facilities | | 2 490 | 417 | 417 | 578 | 578 | 209 | 369 | **177.0%** | 417 |
| *Centres* | | 287 | – | – | 145 | 145 | – | 145 | | – |
| *Fire/Ambulance Stations* | | 12 | – | – | 10 | 10 | – | 10 | | – |
| *Libraries* | | 199 | 404 | 404 | 100 | 100 | 202 | (102) | -50.7% | 404 |
| *Cemeteries/Crematoria* | | 5 | 13 | 13 | 3 | 3 | 7 | (4) | -59.2% | 13 |
| *Public Open Space* | | 7 | – | – | 3 | 3 | – | 3 | | – |
| *Public Ablution Facilities* | | 1 895 | – | – | 276 | 276 | – | 276 | | – |
| *Markets* | | 83 | – | – | 42 | 42 | – | 42 | | – |
| *Airports* | | 1 | – | – | 1 | 1 | – | 1 | | – |
| Sport and Recreation Facilities | | 2 012 | 1 520 | 1 520 | 1 032 | 1 032 | 760 | 271 | **35.7%** | 1 520 |
| *Outdoor Facilities* | | 2 012 | 1 520 | 1 520 | 1 032 | 1 032 | 760 | 271 | 35.7% | 1 520 |
| **Heritage assets** | | – | – | – | – | – | – | – | | – |
| | | | | | | | | – | | |
| **Investment properties** | | **410** | **195** | **195** | **207** | **207** | **97** | 109 | 112.2% | **195** |
| Revenue Generating | | – | – | – | – | – | – | – | | – |
| Non-revenue Generating | | 410 | 195 | 195 | 207 | 207 | 97 | 109 | **112.2%** | 195 |
| *Improved Property* | | 410 | 195 | 195 | 207 | 207 | 97 | 109 | 112.2% | 195 |
| **Other assets** | | **3 008** | **–** | **–** | **912** | **912** | **–** | **912** | | **–** |
| Operational Buildings | | 3 008 | – | – | 912 | 912 | – | 912 | | – |
| *Municipal Offices* | | 2 963 | – | – | 888 | 888 | – | 888 | | – |
| *Workshops* | | 45 | – | – | 24 | 24 | – | 24 | | – |
| Housing | | – | – | – | – | – | – | – | | – |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |
| **Intangible Assets** | | **–** | **90** | **90** | **–** | **–** | **45** | **(45)** | -100.0% | **90** |
| Licences and Rights | | – | 90 | 90 | – | – | 45 | (45) | **-100.0%** | 90 |
| *Computer Software and Applications* | | – | 90 | 90 | – | – | 45 | (45) | -100.0% | 90 |
| **Computer Equipment** | | **783** | **2 428** | **2 428** | **284** | **284** | **1 214** | **(930)** | -76.6% | **2 428** |
| Computer Equipment | | 783 | 2 428 | 2 428 | 284 | 284 | 1 214 | (930) | -76.6% | 2 428 |
| **Furniture and Office Equipment** | | **937** | **602** | **602** | **201** | **202** | **301** | **(99)** | -33.0% | **602** |
| Furniture and Office Equipment | | 937 | 602 | 602 | 201 | 202 | 301 | (99) | -33.0% | 602 |
| **Machinery and Equipment** | | **2 432** | **1 397** | **1 397** | **974** | **974** | **699** | **275** | 39.4% | **1 397** |
| Machinery and Equipment | | 2 432 | 1 397 | 1 397 | 974 | 974 | 699 | 275 | 39.4% | 1 397 |
| **Transport Assets** | | **2 366** | **5 025** | **5 025** | **1 217** | **1 217** | **2 513** | **(1 296)** | -51.6% | **5 025** |
| Transport Assets | | 2 366 | 5 025 | 5 025 | 1 217 | 1 217 | 2 513 | (1 296) | -51.6% | 5 025 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | | **–** |

## 3.2 SUPPLY CHAIN MANAGEMENT

### 3.2.1 Demand and Acquisition

#### 3.2.1.1 Advertisement stage

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

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM |
|---|---|---|
| | *None* | |

The following competitive bids are currently in the advertisement stage:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM |
|---|---|---|
| | *None* | |

#### 3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/21/09 | Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area | 03-Dec-2024 | 09-Apr-2025<br>BEC:<br>07-May-2025<br>29-May-2025<br>Referred back<br>19-Nov-2025<br>24-Nov-2025<br>01-Dec-2025<br>05-Dec-2025<br>11-Dec-2025<br>18-Dec-2025 | C Mackenzie |
| 08/2/22/02 | Maintenance of Water Meters in The Witzenberg Area, Construction of Meter Boxes (New and Repair Vandalised) | 27-Mar-2025 | 05-May-2025<br>BEC: 05-Sep-2025<br>BEC: 16-Oct-2025 | N Jacobs |
| 08/2/22/09 | Supply, Upgrade And Replacement Of Sewer Networks In The Witzenberg Area | 27-Mar-2025 | 18-Aug-2025<br>BEC: 05-Sep-2025<br>BEC: 16-Oct-2025<br>12-Nov-2025<br>19-Nov-2025<br>24-Nov-2025<br>01-Dec-2025<br>17-Dec-2025<br>18-Dec-2025 | N Jacobs |

## 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.

Die volgende mededingende tenders is tans in die adverteringsfase:

#### 3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/22/36 | Supply And Installation Of Security Fencing At Various Municipal Sites Within Witzenberg Area For A Period Of 12 Months. | 30-May-2025 | 18-Aug-2025 BEC:05-Dec-2025; 11-Dec-2025; 17-Dec-2025 18-Dec-2025 | N Jacobs |
| 08/2/22/44 | Professional Services for Witzenberg Municipality | 16-May-2025 | 13-Aug-2025 BEC: 29-Oct-2025 17-Dec-2025 | E Lintnaar |
| 08/2/22/96 | Construction of new Nduli bulk water pipeline, Ceres | 24-Oct-2025 | 03-Dec-2025 BEC 17-Dec-2025; 18-Dec-2025 | N Jacobs |
| 08/2/22/102 | Supply and delivery of Road Signs and Accessories | 18-Jul-2025 | 03-Sep-2025 BEC: 12-Nov-2025 | E Lintnaar |
| 08/2/23/03 | Supply and delivery of Various Cleaning Materials and Equipment | 02-Sep-2025 | 11-Sep-2025 Referred back 09-Oct-2025 | H Truter M Frieslaar |
| 08/2/23/05 | Clearing of Overgrown Erven in the Witzenberg Municipal Area | 18-Sep-2025 | 30-Sep-2025 BEC: 19-Nov-2025 11-Dec-2025 17-Dec-2025 | H Truter |
| 08/2/23/22 | Supply and delivery of open Roll on – roll off (roro) bin / hook lift bins and 9m³ skips | 24-Oct-2025 | 11-Nov-2025 | P Claasen |
| 08/2/23/23 | Supply and delivery of one new zero turn ride on mower | 31-Oct-2025 | 06-Nov-2025 | H Truter |
| 08/2/23/33 | Transport of waste (screenings) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet solid waste dump site | 24-Oct-2025 | 25-Nov-2025 | N Jacobs |
| 08/2/23/35 | Supply and delivery of process aerators / mixers for Witzenberg municipality | 10-Oct-2025 | Awaiting | N Jacobs |
| 08/2/22/55 | Construction of Community Library, N'duli, Ceres (Re-advertisement) | 14-Nov-2025 | Awaiting | J Stuurman |
| 08/2/23/07 | Provision of tactical and crowd control management at municipal buildings, events and sites in the Witzenberg municipal area | 07-Nov-2025 | 01-Dec-2025 BEC:17-Dec-2025 18-Dec-2025 | M Green |
| 08/2/23/27 | Upgrade of Bella Vista multi-purpose courts | 13-Nov-2025 | 25-Nov-2025 BEC: 17-Dec-2025 | H Truter |
| 08/2/23/28 | Appointment of a service provider to conduct Electricity meter inspections and audits | 14-Nov-2025 | 12-Dec-2025 | V Dyusha |
| 08/2/23/34 | Construction of new 3ML reservoir, Tulbagh | 13-Nov-2025 | 05-Dec-2025 | N Jacobs |
| 08/2/23/37 | Witzenville Sports field Upgrade | 14-Nov-2025 | 05-Dec-2025 BEC:17-Dec-2025 | H Truter |
| 08/2/23/12 | Facilitation Of Municipal Annual Medical Assesments For Staff Exposed To Hazardous Chemical Substances And Biological Monitoring Of Infections & Health Testing | 15-Dec-2025 | Awaiting | D Cloete |
| 08/2/23/41 | Design, Host, And Maintain A Website For Witzenberg Municipality | 15-Dec-2025 | Awaiting | R Rhode |

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED | RESPONSIBLE MANAGER |
|---|---|---|---|---|
| 08/2/22/97 | Supply and Delivery of New Furniture and Electrical Appliances for Chalets at Pine Forest Resort | 12-Jun-2025 | 19-Jun-2025 Referred back | R Afrika |
| 08/2/23/30 | Appointment of a service provider to undertake occupational hygiene monitoring survey within Witzenberg municipality | 23-Sep-2025 | 12-Nov-2025 | W Davids |
| 08/2/23/19 | Supply and delivery of disaster management uniform for the Witzenberg disaster management centre | 18-Nov-2025 | Awaiting | A Lamprecht-Vertue |
| 08/2/23/32 | Supply, delivery and installation of 7 new electrical motors for steel slat roll-up doors | 06-Nov-2025 | 17-Nov-2025 28-Nov-2025 | R Fick |
| 08/2/23/64 | Supply And Delivery of Trend Vision One Licenses | 17-Dec-2025 | Awaiting | R Rhode |
| 08/2/23/66 | Translation And Proof Reading Services For By-Laws From English – Afrikaans – Xhosa And Vice Versa | 15-Dec-2025 | 18-Dec-2025 | L Nieuwenhuis |

**3.2.1.3 Adjudication stage**

The following competitives bid are currently in the adjudication stage:

**3.2.1.3 Toekenningsfase:**

Die volgende mededingende tenders is tans in die toekenningsfase:

| BID NO | DESCRIPTION / BESKRYWING | CLOSING DATE / SLUITINGS DATUM | DATE OF BEC | DATE OF BAC |
|---|---|---|---|---|
| *None* | | | | |

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 December 2025:

### 3.2.1.4 Tenders toegeken

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Desember 2025:

| Bid ref number | Date | Name of supplier | Brief description of services | Reason why award made | Estimated Value (incl. VAT) |
|---|---|---|---|---|---|
| 08/2/22/100 | 01-Dec-2025 | 2ACS Services (Pty) Ltd | Supply And Delivery Of Liquid Chlorine Gas | Bidder scored highest total points | R 1 000 000.00 |
| 08/2/22/51 | 15-Dec-2025 | Maverick Trading 59 CC | Supply And Delivery Of Polymer Concrete Manhole Covers And Frames, Ductile Iron Manhole Covers And Frames, Kerbing And Channeling, Concrete Slabs And Concrete Bollards, Concrete Bricks And Pavers And Clay Pavers | Bidder scored highest total points | R 1 000 000.00 |
| | | Ithuba Industries | | | R 1 000 000.00 |
| | | Ithuba Industries | | | R 10 000 000.00 |
| | | AWV Project Management (Pty) Ltd | | | R 3 000 000.00 |
| | | AWV Project Management (Pty) Ltd | | | R 2 000 000.00 |
| 08/2/23/26 | 15-Dec-2025 | CPH Group CC | Supply And Delivery Of LPG (Liquefied Petroleum Gas) And Welding Gases On Exchange And Refill Of Gas Cylinders | Only responsive bidder | R 425 861.88 |
| 08/2/23/02 | 15-Dec-2025 | Community Helping Animals in Need (CHAIN) Boland | Appointment Of Service Provider To Provide Animal Control And Other Ancillary Functions | Only responsive bidder | R 544 934.00 |
| 08/2/23/18 | 15-Dec-2025 | VE Reticulation (Pty) Ltd | Energy Efficient Interventions In Witzenberg Municipal Area (Phase Ii) | Bidder scored highest total points | R 3 399 990.59 |
| 08/2/22/95 | 17-Dec-2025 | 3.JC Services | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 1** | Bidder scored highest total points | R3 570 000.00 |
| | | 2.Blue Rand Empire | | | R1 630 000.00 |
| | | 1.DP All Purpose Vehicle Rental | | | R1 633 000.00 |
| | | 2.JC Services | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 2** | | R7 554 000.00 |
| | | 1.Blue Rand Empire | | | R3 572 400.00 |
| | | 3.Aqua Transport | | | R8 114 400.00 |
| | | 2.JC Services | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 3** | | R6 545 000.00 |
| | | 1.Blue Rand Empire | | | R4 675 000.00 |
| | | 3.Aqua Transport | | | R7 463 500.00 |
| | | 1.Amila Investments | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 5** | | R2 835 000.00 |
| | | 1.Amila Investments | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 6** | | R2 835 000.00 |
| | | 2.Amila Investments | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 7** | | R5 925 000.00 |
| | | 1.Aqua Transport | | | R3 160 540.00 |
| | | 2.Amila Investments | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 8** | | R7 515 000.00 |
| | | 1.Aqua Transport | | | R5 422 250.00 |
| | | 3.Kukhulu Planthire | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area **Cluster 9** | | R6 147 900.00 |
| | | 2.Ekene Investments | | | R5 391 200.00 |
| | | 1.Aqua Transport | | | R4 928 000.00 |

The following bids were awarded by the Accounting Officer during the month of December 2025:

Die volgende tenders was toegeken deur die Rekenkundige Beampte gedurende Desember 2025:

| Bid ref number | Date | Name of supplier | Brief description of services | Reason why award made | Estimated Value (incl. VAT) |
|---|---|---|---|---|---|
| RT57/2022 | 11-Dec-2025 | Mathabatha Noko Ramphele (Pty) Ltd | Supply And Delivery Of Sedan, Light And Heavy Commercial Vehicles, Busses, Motor Cycles, Agricultural Tractors, Construction Plant And Equipment To The State: Period: 1 July 2023 To 30 June 2026 (Steel Wheel (Landfill Compactor)) | Regulation 32 Award | R 5 145 200.00 |
| 08/2/22/103 | 13-Dec-2025 | Witzenberg Tourism | Appointment Of A Service Provider To Render Tourism Functions And Implement Destination Marketing Services On Behalf Of The Municipality | Only responsive bidder (Negotiations Paragraph 30(1) of Council's SCM policy) | R 3 500 000.00 |

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

The following bids were cancelled during December 2025:

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

Die volgende tenders was gekanselleer gedurende Desember 2025:

| Bid ref number | Date | Brief description of services | Reason why bid is cancelled |
|---|---|---|---|
| 08/2/23/15 | 12-Dec-2025 | Cleaning Services at Traffic Department Witzenberg Municipality Ceres | Material Irregularity in Tender process |
| 08/2/22/16 | 11-Dec-2025 | Supply and delivery of three phase portable energy meters calibration equipment | No Acceptable Bids received |
| 08/2/23/43 | 11-Dec-2025 | Supply and delivery of one noise monitoring kit | No Acceptable Bids received |

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

The following written price quotations were approved during the month of December 2025:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 2025:

| Order number | Date | Name of supplier | Brief description of services | Reason why award made | Amount | Official acting i.t.o sub delegation |
|---|---|---|---|---|---|---|
| 190475 | 05/12/2025 | Eddie's Sound and Lighting | Provision for sound at Sport Gala Evening | Only responsive quotation | R 13 150.00 (Incl. VAT) | Chief Financial Officer |
| 190533 | 10/12/2025 | Unite the City | Provision for sound at Memorial Services | Only responsive quotation | R 3 900.00 (Incl. VAT) | Chief Financial Officer |
| 190606 | 15/12/2025 | Superb Signs CC | Supply and Delivery of Signage | Lowest responsive quotation | R 16 399.00 (Incl. VAT) | Chief Financial Officer |

### 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 December 2025:

### 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 Desember 2025:

| 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 |
|---|---|---|---|---|---|---|
| 08/2/23/56 | 18-Dec-2025 | Mayfair Gearbox Brakenfell | Appointment of a Service Provider for Removal of Faulty Gearbox and Supply and Installation of a Standard Gearbox | Only responsive bidder | R78 522.51 | Director Technical Servcies; Director Financial Service |
| 08/2/23/61 | 04-Dec-2025 | Pietersen & Burns Investmentst/a Kings Catering | Provision of Catering for Witzenberg Municipality Sports Conference at Ceres Town Hall, | Only responsive bidder | R 52 003.00 | Director Financial Service |
| 08/2/23/10 | 11-Dec-2025 | Alles Feuer CC | Supply and delivery of Firefighting Foam | Bidder socred highest total points | R 64 903.13 | Director Community Services |
| 08/2/23/59 | 04-Dec-2025 | Arctipoimt Pty Ltd t/a Civil Designer South Africa | Supply Of Civil Engineering Software | Only responsive bidder | R 140 300.00 | Director Corporate Services |

### 3.2.1.8 Appeals

The following were lodged or dealt with by the Accounting Officer during the month of December 2025:

### 3.2.1.8 Appèlle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Desember 2025:

| 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 |
|---|---|---|---|---|---|---|---|
| 08/2/21/16 | 06-Aug-2025 | Various (Clusters) | Supply and delivery of electrical equipment | Various | Various (Clusters) | Siyphambili Electrical and Industrial Supplies CC | Appeal dismissed 17 Oct 2025 by Accounting Officer |

### 3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of December 2025 which totals R 168 995,62:

### 3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Desember 2025 wat beloop op die totaal van R 168 995,62:

| Date | Name of supplier | Description of goods and services | Reason for deviation | Order number | AMOUNT R |
|---|---|---|---|---|---|
| 17-Nov-25 | Microsoft Ireland Operations Ltd | Microsoft azure renewal 2025/206 | Single supplier | 190168 | 31 135,32 |
| 05-Dec-25 | Drager South Africa (PTY) Ltd | Calibration of Drager Equipment | Single supplier | 190478 | 4 979,04 |
| 05-Dec-25 | Witzenberg Herald | Publish Notice: Intention to lease Municipal Property | Single supplier | 190479 | 2 640,00 |
| 09-Dec-25 | Witzenberg Herald | Publish Notice: Mentorship Programme | Single supplier | 190494 | 5 808,00 |
| 10-Dec-25 | CIMSO Business Solutions Africa (PTY) Ltd | Innkeeper Support & License fees | Single supplier | 190540 | 44 119,43 |
| 15-Dec-25 | Witzenberg Herald | Publish Notice: 2024/2025 Annual report for comments | Impractical | 190602 | 5 808,00 |
| 18-Dec-25 | Witzenberg Herald | Festive message; Office closure Festive season 2025 | Single supplier | 190625 | 9 500,00 |
| 18-Dec-25 | Witzenberg Herald | Public Notice: Council Meetings 2026 | Single supplier | 190634 | 4 488,00 |
| 18-Dec-25 | Marlo Laubser Attorneys | Legal fees: Ragistration of servitude Dixons Berg West 269 | Impractical | 190638 | 60 517,83 |

## Percentage spent on Capital Expenditure for the period ended: 31 Desember 2025

| | Municipal Manager | Financial Services | Corporate Services | Community Services | Technical Services | Total |
|---|---|---|---|---|---|---|
| Budget | 339,000 | 50,000 | 1,915,000 | 16,794,133 | 68,575,129 | 87,673,262 |
| Actual | 159,466 | 2,221 | 694,749 | 1,608,730 | 32,563,448 | 35,028,614 |
| Percentage | **47.0%** | **4.4%** | **36.3%** | **9.6%** | **47.5%** | **40.0%** |
| | | | | | | |
| Orders | 29,106 | - | 31,709 | 2,297,143 | 5,701,184 | 8,059,141 |
| | **55.6%** | **4.4%** | **37.9%** | **23.3%** | **55.8%** | **49.1%** |
| | | | | | | |
| **Municipal Infrastructure Grant** | | | | | | |
| Budget | - | - | - | 7,779,811 | 14,628,884 | 22,408,695 |
| Actual | - | - | - | 944,785 | 9,092,944 | 10,037,729 |
| Percentage | | | | **12.1%** | **62.2%** | **44.8%** |
| | | | | | | |
| Orders | - | - | - | 729,689 | 875,379 | 1,605,067 |
| | | | | **21.5%** | **68.1%** | **52.0%** |

HJ Kritzinger
CFO

Date
12/01/2026

Signature:

## Percentage spent on Preventative and corrective planned Maintenance Expenditure for the period ended: 31 Desember 2025

| | Municipal Manager | Financial Services | Corporate Services | Community Services | Technical Services | Total |
|---|---|---|---|---|---|---|
| Total Budget | 141,399 | - | 194,573 | 346,866 | 10,290,859 | 10,973,697 |
| Total Actual | 8,800 | - | 99,758 | 176,979 | 4,812,274 | 5,097,812 |
| Percentage | 6.2% | | 51.3% | 51.0% | 46.8% | 46.5% |
| | | | | | | |
| Orders | 36,480 | - | 4,535 | 4,804 | 2,928,171 | 2,973,990 |
| | 32.0% | | 53.6% | 52.4% | 75.2% | 73.6% |

HJ Kritzinger
CFO

Date
12/01/2026

Signature:

## Cash Flow Forecast

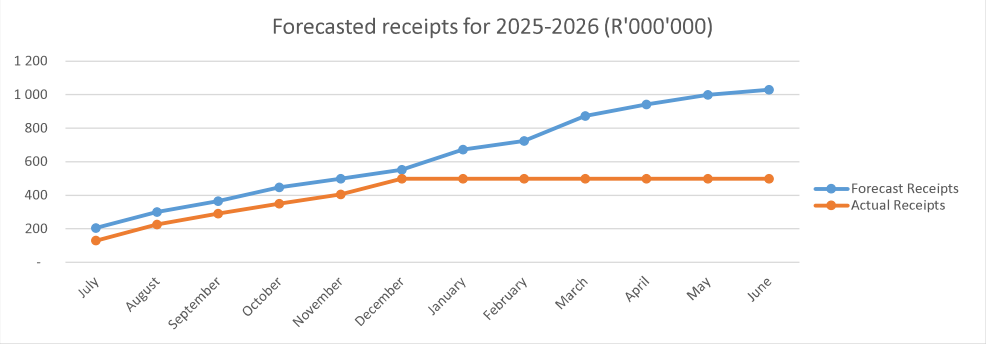
### Current commitments against cash

| | |
|---|---|
| Cash Book Balance plus Investments | R 218 013 676 |
| Total Commitments | (R163 738 553) |
| Unspent Grants | (R25 212 058) |
| Eskom Account | (R30 366 186) |
| Consumer Deposits | (R10 431 374) |
| Provision for Rehabilitation | (R20 071 127) |
| Working Capital Requirement | (R17 558 940) |
| Payables & Accruals | (R21 875 708) |
| Provision Current Employee Benefits | (R38 223 159) |
| Uncommitted Cash Balance | **R 54 275 123** |

**The estimated cost coverage ratio is as follow**

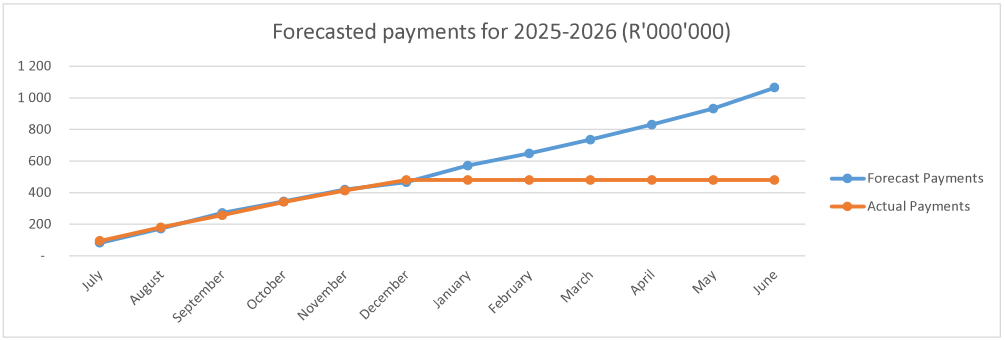
| | Current |
|---|---|
| Cash and Cash Equivalents | R 218 013 676 |
| Less Unspent Grants | R 25 212 058 |
| Estimated Average fixed cost per month | R 77 218 087 |
| Ratio | 2,50 |

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,5 months.The acceptable norm is 3 months




It is estimated that cash receipts will amount to R1039 m for the 2025-2026 Financial Year
The performance of actual receipts against projected receipts for the month can be summarised as follow

| Month | Projected Receitps | Actual Receipts |
|---|---|---|
| October | R82m | R59m |
| November | R53m | R55m |
| December | R52m | R95m |




It is estimated that cash payments will amount to R1032 m for the 2025-2026 Financial Year
The performance of actual payments against projected payments for the month can be summarised as follow

| Month | Projected Payments | Actual payments |
|---|---|---|
| October | R75m | R86m |
| November | R75m | R73m |
| December | R47m | R67m |

## Witzenberg Grant Allocation Report

| Operational Grant Detail | As per DoRA Orginal Budget | As per DoRA Adj Budget | Adjustment to Dora to date | Actual Receipt | Oustanding Grant | Operational Expenditure Budget | Actual Expenditure | Revenue Recognised |
|---|---|---|---|---|---|---|---|---|
| Equitable Share | 156 647 000 | 156 647 000 | | 116 453 000 | 40 194 000 | - | | |
| Dutch Government (orio Project) | | | - | - | - | 758 920 | 1 635 471 | - |
| Expanded Public Works Programme Integrated Grant | 2 272 000 | 2 272 000 | - | 1 590 000 | 682 000 | 2 231 306 | 1 356 677 | 1 257 517 |
| Local Government Financial Management Grant | 1 700 000 | 1 700 000 | - | 1 700 000 | - | 1 566 957 | 985 814 | 1 102 434 |
| Opex Prov Library | 11 048 000 | 11 048 000 | - | 7 367 726 | 3 680 274 | 11 185 611 | 5 644 120 | - |
| Opex Prov Cdw | 132 000 | 132 000 | - | - | 132 000 | 114 783 | 37 495 | 32 592 |
| Opex Prov Housing Isupg | 2 147 000 | 2 147 000 | - | - | 2 147 000 | 1 866 957 | - | - |
| Nedbank | | | - | - | - | - | 135 514 | - |
| A-z Projects | | | - | 677 000 | - 677 000 | 1 554 000 | 158 180 | - |
| Opex Prov Title Deeds Restoration | 530 000 | 530 000 | - | - | 530 000 | 460 870 | - | - |
| Opex Prov Main Roads | 130 000 | 130 000 | - | - | 130 000 | 113 043 | 96 450 | - |
| Opex Prov Rsep | 1 000 000 | 1 000 000 | - | - | 1 000 000 | 869 565 | - | - |
| Opex Prov Thusong | 150 000 | 150 000 | - | - | 150 000 | 130 435 | - | - |
| Opex District Capacity Building Mentorship | | | - | - | - | 100 000 | 19 650 | - |
| | **175 756 000** | **175 756 000** | **-** | **127 787 726** | **47 968 274** | **20 952 447** | **10 069 372** | **2 392 543** |

| Capital Grant Detail | As per DoRA Orginal Budget | As per DoRA Adj Budget | Adjustment to Dora to date | Actual Receipt | Oustanding Grant | Capital Expenditure Budget | Actual Expenditure | Actual Revenue |
|---|---|---|---|---|---|---|---|---|
| Capex Prov Fire | 1 000 000 | 1 000 000 | - | 957 228 | 42 772 | 869 565 | - | - |
| Municipal Infrastructure Grant | 26 770 000 | 26 770 000 | - | 12 338 000 | 14 432 000 | 22 408 695 | 9 039 603 | 1 609 945 |
| Orio Dutch Funding | | | - | - | - | 300 000 | - | - |
| Capex Prov Sport And Recreation | 957 000 | 957 000 | - | - | 957 000 | 832 174 | - | - |
| Capex District | | | - | - 40 895 | 40 895 | 185 000 | - | 140 895 |
| Sustainable Energy Africa Perdekraal Wind Farm | | | - | - | - | 1 939 130 | - | - |
| Energy Efficiency And Demand Side Management Grant | 4 000 000 | 4 000 000 | - | 1 800 000 | 2 200 000 | 3 478 261 | - | 212 798 |
| | **32 727 000** | **32 727 000** | **-** | **15 054 333** | **17 672 667** | **30 012 825** | **9 039 603** | **1 963 638** |

| Total Grants | As per DoRA Orginal Budget | As per DoRA Adj Budget | Adjustment to Dora to date | Actual Receipt | Oustanding Grant | Expenditure Budget | Actual Expenditure | Actual Revenue |
|---|---|---|---|---|---|---|---|---|
| Total Provincial Grants | 17 094 000 | 17 094 000 | - | 8 324 954 | 8 769 046 | 16 443 003 | 5 778 066 | 32 592 |
| Total National Grants | 191 389 000 | 191 389 000 | - | 133 881 000 | 57 508 000 | 29 685 219 | 11 382 094 | 4 182 695 |
| Total District Grants | - | - | - | - 40 895 | 40 895 | 285 000 | 19 650 | 140 895 |
| Total Other Grants | - | - | - | 677 000 | - 677 000 | 4 552 050 | 1 929 164 | - |
| | **208 483 000** | **208 483 000** | **-** | **142 842 059** | **65 640 941** | **50 965 272** | **19 108 975** | **4 356 181** |

*Based on the reliance the municipality is placing on its internal control system, the municipality can confirm that the Grant Allocations was spent in terms of the conditions applicable to each grant (Ref: Section 12 of DORA Act)*

**Insurance Report -December 2025**

**Aging of Insurance Claims**

| Type of Claim | 30 days or Less | More than 30 days | 60 days or more | More than 120 Days | Total |
|---|---|---|---|---|---|
| Property Loss/damage | 0 | 2 | 1 | 1 | 4 |
| Motor Accident | 0 | 0 | 0 | 7 | 7 |
| Public Liability | 0 | 2 | 5 | 11 | 18 |
| Glass | 0 | 1 | 0 | 0 | 1 |
| Money loss | 0 | 0 | 0 | 0 | 0 |
| | 0 | 5 | 6 | 19 | 30 |

**High Value Third Party Claims**

| Claim Description | Value |
|---|---|
| Third Party fell on pavement after stepping into hole covered by grass | R 585,766 |
| Third party stepped into hole of manhole cover on c/o Friesland & Delta Street, | R 628,370 |
| Third Party Fell into an open manhole,corner Rooiels Avenue and Karee | R 2,551,000 |
| Haywood R Elec Serv. (Five YO Boy burned at Pumpstation) | R 1,210,000 |
| Third party injury after fall on pavement | R 1,498,240 |
| Third party vehicle damaged after collision with municipal vehicle | R 77,184 |

**High Value Property Loss/Damage and Motor Accident Claims**

None

**Claims Movement for the Month :** **December**

| | Property Loss/damage | Motor Accident | Public Liability | Glass | Money loss |
|---|---|---|---|---|---|
| Opening Balance | 4 | 8 | 18 | 1 | 0 |
| New Claims | 0 | 0 | 0 | 0 | 0 |
| Claims Closed | 0 | 1 | 0 | 0 | 0 |
| Closing Balance | 4 | 7 | 18 | 1 | 0 |

**OVERTIME & STANDBY REPORT DECEMBER 2025**

| OVERTIME | YTD 2025/26 | YTD vs Budget % | Adjusted Budget | Original Budget | Projected | Projected Saving / (Shortfall) |
|---|---|---|---|---|---|---|
| Administration | 3,077 | 17.8% | 17,246 | 17,246 | 7,385 | 9,861 |
| Cemetries | 152,549 | 62.7% | 243,190 | 243,190 | 366,117 | -122,927 |
| Community Halls And Facilities | 178,124 | 37.2% | 479,436 | 479,436 | 427,497 | 51,939 |
| Council Cost | 0 | | 0 | 0 | 0 | 0 |
| Electricity* | 1,198,531 | 33.3% | 3,595,873 | 3,595,873 | 2,876,475 | 719,398 |
| Enviromental Protection | 0 | | 0 | 0 | 0 | 0 |
| Fire Protection Sevices | 197,055 | 478.9% | 41,148 | 41,148 | 472,931 | -431,783 |
| Housing: Administration | 36,753 | 980.6% | 3,748 | 3,748 | 88,208 | -84,460 |
| Human Resources | 0 | | 0 | 0 | 0 | 0 |
| IDP | 6,552 | 75.7% | 8,651 | 8,651 | 15,724 | -7,073 |
| Information Tecnology | 0 | | 0 | 0 | 0 | 0 |
| Internal Audit | 0 | | 0 | 0 | 0 | 0 |
| L E D | 0 | | 0 | 0 | 0 | 0 |
| Library Services* | 0 | 0.0% | 4,353 | 4,353 | 0 | 4,353 |
| Marketing & Communications | 66,306 | 42.3% | 156,807 | 156,807 | 159,133 | -2,326 |
| Mechanical Workshop | 148,614 | 33.3% | 445,851 | 445,851 | 356,674 | 89,177 |
| Parks | 145,634 | 46.5% | 313,306 | 313,306 | 349,522 | -36,216 |
| Performance Management | 0 | | 0 | 0 | 0 | 0 |
| Pine Forest* | 408,322 | 41.8% | 976,962 | 976,962 | 979,973 | -3,011 |
| Project Management | 0 | | 0 | 0 | 0 | 0 |
| Property & Legal Services | 0 | | 0 | 0 | 0 | 0 |
| Public Toilets | 95,214 | 57.6% | 165,277 | 165,277 | 228,514 | -63,237 |
| Recreational Land | 201,388 | 52.7% | 382,298 | 382,298 | 483,331 | -101,033 |
| Roads | 108,286 | 23.6% | 458,489 | 458,489 | 259,886 | 198,603 |
| Sewerage | 1,336,519 | 31.0% | 4,308,424 | 4,308,424 | 3,207,644 | 1,100,780 |
| Social & Welfare Services | 9,170 | 125.8% | 7,292 | 7,292 | 22,008 | -14,716 |
| Solid Waste* | 1,236,921 | 38.2% | 3,235,992 | 3,235,992 | 2,968,610 | 267,382 |
| Stormwater Management | 118,896 | 32.2% | 369,350 | 369,350 | 285,351 | 83,999 |
| Supply Chain Management | 105,815 | 67.9% | 155,840 | 155,840 | 253,957 | -98,117 |
| Swimming Pools | 60,243 | 47.4% | 126,971 | 126,971 | 144,582 | -17,611 |
| Thusong Centre | 0 | | 0 | 0 | 0 | 0 |
| Town Secretary | 671 | 167.4% | 401 | 401 | 1,611 | -1,210 |
| Traffic | 2,572,753 | 41.0% | 6,277,091 | 6,277,091 | 6,174,607 | 102,484 |
| Treasury* | 170,454 | 57.2% | 298,016 | 298,016 | 409,088 | -111,072 |
| Vehicle Licensing & Testing | 254,840 | 54.0% | 472,095 | 472,095 | 611,616 | -139,521 |
| Water Distribution | 956,463 | 27.5% | 3,481,686 | 3,481,686 | 2,295,512 | 1,186,174 |
| **TOTAL OVERTIME** | **9,769,149** | **37.5%** | **26,025,793** | **26,025,793** | **23,445,958** | **2,579,835** |

| STANDBY | YTD 2025/26 | YTD vs Budget % | Adjusted Budget | Original Budget | Projected | Projected Saving / (Shortfall) |
|---|---|---|---|---|---|---|
| Administration | 12,335 | 67.6% | 18,235 | 18,235 | 29,605 | -11,370 |
| Cemetries | 78,056 | 57.1% | 136,593 | 136,593 | 187,334 | -50,741 |
| Community Halls And Facilities | 70,776 | 36.1% | 196,080 | 196,080 | 169,863 | 26,217 |
| Council Cost | 0 | | 0 | 0 | 0 | 0 |
| Electricity* | 322,927 | 43.6% | 741,060 | 741,060 | 775,026 | -33,966 |
| Enviromental Protection | 0 | | 0 | 0 | 0 | 0 |
| Fire Protection Sevices | 532,122 | 38.7% | 1,373,285 | 1,373,285 | 1,277,094 | 96,191 |
| Housing: Administration | 12,311 | 39.4% | 31,236 | 31,236 | 29,546 | 1,690 |
| Human Resources | 0 | | 0 | 0 | 0 | 0 |
| IDP | 0 | | 0 | 0 | 0 | 0 |
| Information Tecnology | 31,018 | 37.0% | 83,747 | 83,747 | 74,444 | 9,303 |
| Internal Audit | 0 | | 0 | 0 | 0 | 0 |
| L E D | 0 | | 0 | 0 | 0 | 0 |
| Library Services | 0 | 0.0% | 4,922 | 4,922 | 0 | 4,922 |
| Marketing & Communications | 0 | | 0 | 0 | 0 | 0 |
| Mechanical Workshop | 80,485 | 39.8% | 202,257 | 202,257 | 193,165 | 9,092 |
| Parks | 126,289 | 42.4% | 297,857 | 297,857 | 303,094 | -5,237 |
| Performance Management | 0 | | 0 | 0 | 0 | 0 |
| Pine Forest* | 102,162 | 59.2% | 172,657 | 172,657 | 245,188 | -72,531 |
| Project Management | 0 | | 0 | 0 | 0 | 0 |
| Property & Legal Services | 0 | | 0 | 0 | 0 | 0 |
| Public Toilets | 0 | | 0 | 0 | 0 | 0 |
| Recreational Land | 136,834 | 49.2% | 278,048 | 278,048 | 328,402 | -50,354 |
| Roads | 168,751 | 35.2% | 478,971 | 478,971 | 405,002 | 73,969 |
| Sewerage | 401,794 | 46.0% | 872,955 | 872,955 | 964,305 | -91,350 |
| Social & Welfare Services | 0 | | 0 | 0 | 0 | 0 |
| Solid Waste* | 40,182 | 22.1% | 181,433 | 181,433 | 96,437 | 84,996 |
| Stormwater Management | 123,236 | 39.2% | 314,129 | 314,129 | 295,767 | 18,362 |
| Supply Chain Management | 31,775 | 39.9% | 79,612 | 79,612 | 76,260 | 3,352 |
| Swimming Pools | 10,348 | 76.6% | 13,512 | 13,512 | 24,835 | -11,323 |
| Thusong Centre | 0 | | 0 | 0 | 0 | 0 |
| Town Secretary | 0 | | 0 | 0 | 0 | 0 |
| Traffic | 923,079 | 45.7% | 2,020,729 | 2,020,729 | 2,215,390 | -194,661 |
| Treasury* | 40,858 | 46.1% | 88,662 | 88,662 | 98,059 | -9,397 |
| Vehicle Licensing & Testing | 89,150 | 40.0% | 222,668 | 222,668 | 213,961 | 8,707 |
| Water Distribution | 327,118 | 45.6% | 717,552 | 717,552 | 785,083 | -67,531 |
| **TOTAL STANDBY** | **3,661,608** | **42.9%** | **8,526,200** | **8,526,200** | **8,787,858** | **-261,658** |

WITZENBERG
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# QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of December 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

**Municipal Manager** of WITZENBERG MUNICIPALITY

Signature: _____

Date: 14/01/2026

WITZENBERG
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# Oversight Report
# 2024/2025 Annual Report

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## INTRODUCTION

The Annual Report (AR) is one of the key instruments of transparent governance and accountability. It is a post-financial year document which provides an overview of the process of financial and non-financial performance in respect of the previous financial year, in this instance the 2024/2025 financial year. The adoption of an AR is a legislative requirement in terms of the Municipal Finance Management Act (MFMA).

## PURPOSE

The purpose of this report is to present to Council for adoption, the 2024/2025 AR as well as the Oversight Report (OR) on the 2024/2025 AR as required in terms of Section 129 of the MFMA.

## LEGAL FRAMEWORK

Section 121 of the MFMA determines that Witzenberg Municipality must deal with the preparation and adoption of the 2024/2025 AR as follows:

"(1) Every municipality and every municipal entity must for each financial year prepare an annual report in accordance with this Chapter. The council of a municipality must within nine months after the end of a financial year deal with the annual report of the municipality and of any municipal entity under the municipality`s sole or shared control in accordance with section 129.

(2) The purpose of an annual report is:

(a) To provide a record of the activities of the municipality or municipal entity during the financial year to which the report relates;

(b) To provide a report on performance against the budget of the municipality or municipal entity for that financial year; and

(c) To promote accountability to the local community for the decisions made throughout the year by the municipality or municipal entity.

Section 127(2) of the MFMA also determines with regard to the submission and tabling of ARs that the Executive Mayor must, within seven months after the end of a financial year, table in the Municipal Council the AR of Witzenberg Municipality. This was done on 11 December 2025.

Section 129 of the MFMA determines with regard to the OR on the 2024/2025 AR that:

"(1) The council of a municipality must consider the annual report of the municipality and of any municipal entity under the municipality`s sole or shared control, and by no later than two months from the date on which the annual report was tabled in the council in terms of section 127, adopt an oversight report containing the council`s comments on the annual report, which must include a statement whether the council:

(a) Has approved the annual report with or without reservations;

(b) Has rejected the annual report; or

(c) Has referred the annual report back for revision of those components that can be revised."

## COMPONENTS OF THE ANNUAL REPORT

The format of the 2024/2025 AR is based on the AR template issued by National Treasury in terms of MFMA Circular 63 of 2012. The Circular requires that an AR consists of six (6) chapters and attempts to cover all the aspects that needs to be reported on as derived from the MFMA and the Local Government: Municipal Systems Act.

## MUNICPAL PUBLIC ACCOUNTS COMMITTEE

Council established a Municipal Public Accounts Committee (MPAC) in terms of Section 79 of the Local Government: Municipal Structures Act, 1998. The Terms of Reference tasks the MPAC with the responsibility to perform an oversight role over the process of preparing the AR of Council and to produce an OR based on the AR. As required by the MFMA the Municipal Manager attended the Council Meeting where the 2024/2025 AR was tabled by the Executive Mayor on 11 December 2025, thereafter it was released for public comment. The MPAC convened one meeting on 19 January 2026 to deliberate on the content of the 2024/2025 AR together with the comments received on the 2024/2025 AR. The Municipal Manager attended the MPAC meeting as required to answer questions posed by MPAC members on the 2024/2025 AR and written comments received.

The attendance of MPAC members for the purpose of compiling the OR is recorded as follows:

**Table 1: MPAC Members and Attendance**

| NAME | CAPACITY | ATTENDANCE |
|---|---|---|
| Cllr J Rooi | MPAC Chairperson | X |
| Cllr W Alexander | Member | X |
| Cllr P Daniels | Member | X |
| Cllr N Nogcinisa | Member | X |
| Cllr K Robyn | Member | X |

## ADOPTION AND PUBLIC CONSULTATION PROCESS

The Executive Mayor tabled the Draft 2024/2025 AR in Council on 11 December 2025 in compliance with the MFMA. The Draft 2024/2025 AR was made public on the municipal website within (5) days as well as within seven (7) days in the local newspapers after it was tabled at Council. The Notice for the 2024/2025 Annual Report for Comments were published in the Witzenberg Herald on 19 December 2025.

Members of the community and any other stakeholder were invited to submit written comments on the 2024/2025 AR. In addition, the 2024/2025 AR was also made available at all municipal libraries and all municipal offices.

The 2024/2025 AR was also submitted, in terms of Section 127(5)(b) of the MFMA to the Auditor-General of South Africa (AGSA), National Treasury, Western Cape Provincial Treasury and the Western Cape Department of Local Government. The AGSA was also invited to attend the MPAC meeting held on 19 January 2026.

The closing date for public comments were on 12 January 2026. No submissions from the public were received.

No written comments were received from the Western Cape Department of Local Government or the Western Cape Provincial Treasury.

## CORRECTIVE MEASURES FOR COUNCIL CONSIDERATION

It is recommended that Council:

- Take note of the debt impairment issues emphasised by the AGSA.
- Council should consider amending the Indigent Policy, with the focus of the Eskom areas.
- Take note of the under achievements of targets by the municipality, detailed reasons for under-achievement of the targets are included under Chapter 3.
- Take note of the reliance on government grants by the municipality.

## MATTERS DISCUSSED BY THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

The MPAC met on 19 January 2026 to discuss and consider the adoption of the 2024/2025 AR. The MPAC members, prior to these meetings, perused through the content of the 2024/2025 AR as well as the written comments received and the corrections made to the AR.

In terms of Section 129(1) of the MFMA, Council must indicate whether the 2024/2025 AR is being adopted with or without reservations. As a result, the MPAC is satisfied with the content of the Final 2024/2025 AR and as such recommends to Council that the 2024/2025 AR be adopted without any reservations.

## CONCLUSION

As Chairperson of the MPAC, I would like to thank the MPAC members, the Municipal Manager and Senior Management, as well as the various contributors to the Final 2024/2025 AR product for their diligence and constructive commitment during the oversight period.

The MPAC is satisfied that the 2024/2025 AR provides an accurate overview of the process of financial and non-financial performance during the period under review and therefore would like to recommend the adoption thereof.

## RECOMMENDATIONS

It is recommended to Council that:

- Council adopts the Oversight Report on the 2024/2025 Annual Report.
- Council approves the 2024/2025 Annual Report without any reservations.
- The Oversight Report on the 2024/2025 Annual Report be made public in accordance with Section 129(3) of the MFMA.

Yours faithfully,

_____

**COUNCILLOR J ROOI**

**CHAIRPERSON: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

_____

**COUNCILLOR P DANIELS**

**MEMBER: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

_____

**COUNCILLOR W ALEXANDER**

**MEMBER: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

_____

**COUNCILLOR N NOGCINISA**

**MEMBER: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

_____

**COUNCILLOR KA ROBYN**

**MEMBER: MUNICIPAL PUBLIC ACCOUNTS COMMITTEE**

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# 2024/25

# ANNUAL REPORT

WITZENBERG

MUNICIPALITY

2024/25

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VOLUME II: ANNUAL FINANCIAL STATEMENTS
AUDITOR-GENERAL REPORT

# CHAPTER 1: MAYOR'S FORWARD & EXECUTIVE SUMMARY

## COMPONENT A: EXECUTIVE MAYOR'S FORWARD

*"Witzenberg Municipality - A municipality that cares for its community, creating growth and opportunity".*

The annual report outlines the activities and performance of the Municipality during the 2024/2025 financial year. It also addresses challenges faced by the Municipality and discusses plans to overcome them. I am pleased to share that we have retained our clean audit status, marking the Witzenberg Municipality's thirteenth consecutive clean audit. This year, the Finance Department transitioned from Excel-driven financial statements to CaseWare Financials (a software program), which initially caused various issues for the Municipality. However, I am confident that these growing pains are now behind us, as we prepare to produce half-yearly financial statements for the first time in the coming year. Maintaining our clean audit status demonstrates the institution's commitment to governance and responsible financial management. I am deeply grateful to Council, my Executive Mayoral Committee, Section 79 oversight committees, Management, and Staff for their steadfast dedication and hard work in achieving this accomplishment.

During the 2024/25 financial year, several significant service delivery projects commenced, each poised to benefit various communities substantially. The completion of the Tierhokskloof Bulk Water Pipeline project, with an investment of approximately R21 million, will provide Wolseley Town with a sustainable water supply. This initiative presented notable technical challenges for the Municipality, including the importation of specialized pipes and the use of helicopters to transport these materials to elevated locations in Mitchell's Pass, where access is restricted.

Additionally, the transfer waste station in Tulbagh was successfully completed, receiving strong community support from its inception and thereby assisting the Municipality in reducing the volume of waste directed to the PA Hamlet landfill site. The initial phase of the Witzenberg (Ceres) sub-station upgrade has also commenced. Upon completion in the upcoming financial year, at a total project cost of R25 million, this upgrade will enable the Municipality to optimize the offtake of our maximum notified demand from Eskom.

Furthermore, strategic improvements were implemented across all departments, focusing on both enhancing our municipal fleet and ensuring the provision of reliable, high-quality service delivery.

Debt collection for municipal rates and taxes is increasingly problematic, especially in towns served by Eskom. Rising outstanding debt and a growing disregard for payment may soon undermine service delivery if not resolved promptly. Next year, I plan to visit all towns to raise awareness about the strict enforcement of our credit control policy. While we are resealing tarred roads to prolong their lifespan, our budget cannot fully support pavement management, leaving a backlog of nearly R80 million. About 30% of these roads are in poor or very poor condition. We are applying for MIG funding to improve road maintenance in underprivileged areas.

The Eskom network's limited capacity continues to hinder local economic growth. The Municipality has completed an EIA for a photovoltaic solar project and awaits the application outcome, aiming

to pursue a PPP agreement to ease energy shortages. High costs associated with the regional landfill site present significant financial challenges for the Municipality. Illegal land occupation and rapid informal area growth remain major risks, requiring support from law enforcement and the Provincial Department of Human Settlements. In addition, the increasing number of undocumented immigrants is contributing to rising community violence.

Despite challenges, the Municipality provides quality services for all citizens equally. Looking ahead, Witzenberg Municipality is optimistic about the future. I thank our leadership team and staff for their commitment to making Witzenberg a centre for tourism, business, and agriculture. I am honoured to serve as Executive Mayor and confident we will face challenges together.

COUNCILLOR TREVOR ABRAHAMS

EXECUTIVE MAYOR WITZENBERG

## COMPONENT B: EXECUTIVE SUMMARY

### *Municipal Manager's Overview*

**Report of the Accounting Officer (Municipal Manager) in terms of Section 121 of the Local Government: Municipal Finance Management Act No 56 of 2003 (the MFMA).**

Mr. David Nasson, Municipal Manager

*The Municipal Finance Management Act (herein referred to as the MFMA) requires the Accounting Officer to do an assessment of any arrears on municipal taxes and service charges as well as the municipality's performance against the measurable performance objects referred to in Section 17 (3)b of the said Act. The latter assessment is dealt with in Chapter 5.1 of the Annual Report.*

**Arrears Assessment**

The Auditor General of South Africa has, in its report on the 2024/2025 financial statements of the Municipality, emphasised the material impairment of R 268 million on receivables from exchange transactions as well as R 59 million on receivables from non-exchange transactions. As required by the MFMA my assessment of the arrears on municipal taxes and service charges as of 30 June 2025 is as set out below:

- the gross outstanding service debtors in total increased by 13.9% in relation to the 2023/2024 financial year, this increase resulted from the inability to implement credit control measures in the areas where ESKOM supply electricity.
- The leading contributors to the outstanding debt are water at 25% and sanitation and refuse at 33%.
- most households are working in the Agricultural sector where a large portion of job opportunities are of a seasonal nature.
- the Municipality will continue to exercise all legal avenues to collect its outstanding debt.
- concerted efforts are therefore being made, inter alia, through capacitating our own debt collection to recover debts older than 90 days, which constitutes 74% of total outstanding debt.

Credit control measures are progressively tightened up, e.g. service providers to perform disconnections on defaulters.

**Revenue Collection**

The municipality's performance for revenue collection decreased from 90% in 2023/2024 to 86% in the 2024/2025 financial year. We are mindful that the Municipality's financial sustainability is dependent on its ability to optimally collect the budgeted revenue. Public participation is being done on installation of water management devices and the disconnection of illegal electricity meters.

**Material losses / Impairments**

Electricity
The total loss for the financial year was 14% compared to the loss of 10% in the previous financial year. The electricity losses are mainly the result of ageing infrastructure and theft of electricity in certain areas within the Municipality. The upgrade of the electrical infrastructure will continue in the new financial year which will hopefully lead to a further decrease in electricity losses. As part of Councils on-going programme to cut down on energy losses the following corrective measures will be undertaken:

- conducting an audit of all meters in Municipal area
- replacing conventional pre-paid meters with split meters
- updating GIS data to monitor electrical distribution
- regular special operations to clamp down on electricity theft.

- setting of competitive feed in tariffs to encourage bulk consumers to feed electricity into our municipal grid for re-sale

Water
The calculated water loss is 11%. This is unchanged from that was recorded in the 2023/2024 financial year. The technical department is robust and vigorously busy improving the effectiveness of water provision by:

- -installing water meters at unmetered communal taps
- -replacing and repairing bulk meters
- -installing data loggers at strategic sites
- -collecting and calculating monthly data
- -replacing badly leaking/eroded pipes on a program within certain areas.

**Incidents of Theft / Fraud / Gross Negligence**

No incidents of fraud or gross negligence were reported.

D NASSON

MUNICIPAL MANAGER

## *1.1 Municipal Functions, Population & Environmental Overview*

This report addresses the performance of Witzenberg Municipality, Western Cape, with respect to their core legislative obligations. Local Government has an obligation to create a participatory framework that defines and enhances the relationships between elected leaders and communities. This requires that the Council of the municipality provides regular and predictable reporting concerning performance programmes and the general state of affairs in their locality.

The 2024/25 Annual Report reflects the performance of Witzenberg Municipality for the period 1 July 2024 to 30 June 2025. The Annual report is prepared in terms of Section 121 (1) of the Municipal Finance Management Act (MFMA), in terms of which the municipality must prepare an Annual report for each financial year.

### 1.1.1 Vision & Mission

Our Vision

A municipality that cares for its community, creating growth and opportunities.

Our Mission:

Witzenberg Municipality is committed to improve the quality of life for the community by:

- Providing and maintaining affordable services.
- Promoting social and economic development
- The effective and efficient use of available resources
- Effective stakeholder and community participation

Value System:

- Driven by the aspirations of our community, we will respect and uphold the Constitution of the Republic of South Africa.
- We commit ourselves to the Code of Conduct for Councillors and Officials in terms of the Municipal Systems Act.
- We commit ourselves to the principles of sound financial management.

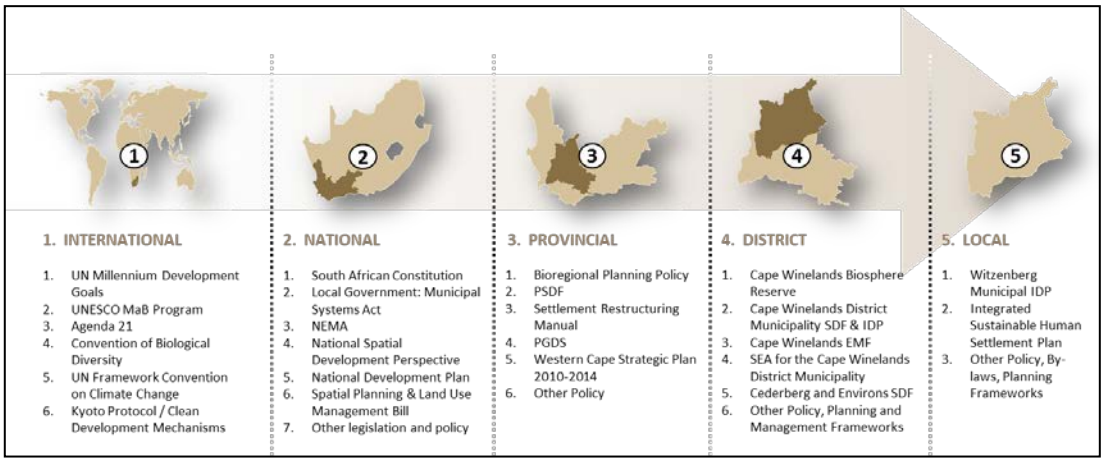
### 1.1.2 Demographic Information

Witzenberg Local Municipality (LM) was founded in 2000 and is classified as a Category B municipality and is responsible for basic service provision in the demarcated municipal area that includes the towns of Ceres, Tulbagh, Prince Alfred's Hamlet, Wolseley, and Op-die-Berg. The rural areas within the municipal boundary are Ceres Valley, Koue Bokkeveld, Agter-Witzenberg, Ceres/Tankwa Karoo and the northern portion of Breede River Valley (Land van Waveren).

<u>Municipal geographical information:</u>

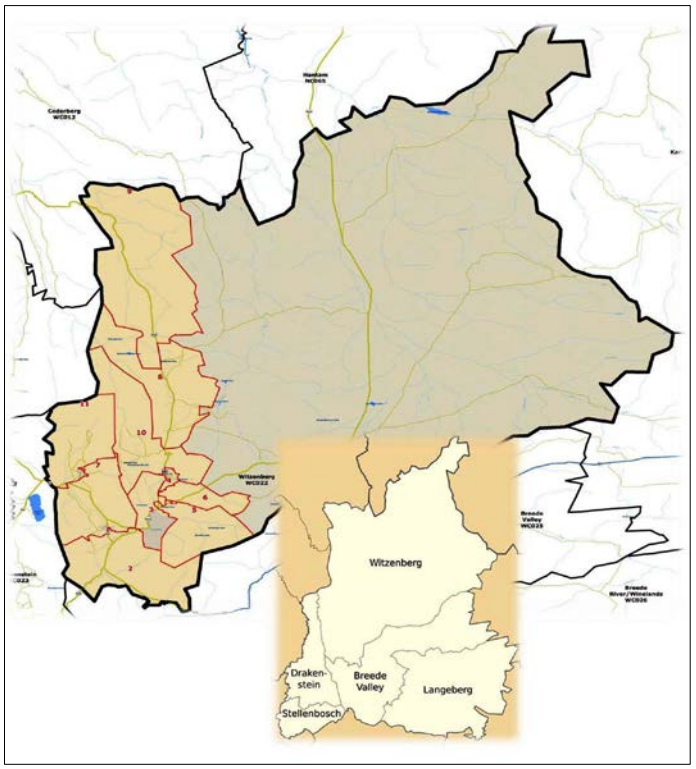
The climate in Witzenberg is known for hot and dry weather during summer. Winds are seasonal and generally North-westerly or South-easterly. The average annual rainfall in Ceres is about 1 088 mm and the average temperature ranges from 2.4°C to 29.9°C.

Located in the picturesque and fertile Breede Valley, Witzenberg is renowned for export quality fruit and wine products. The region is also well-known for producing other agronomical products such as olives and grain, and meat products such as beef and pork. Horse and cattle stud farms are also found within the municipal area.




*Witzenberg Municipality in geographical context.*

Witzenberg LM comprises an area of 10 753 km$^2$ and is situated about 150 kilometres North-East of Cape Town. The region is surrounded by three mountain ranges: the Obiqua Mountains to the west, the Winterhoek Mountains to the north and the Witzenberg range to the east. These mountain ranges often receive significant winter snowfall. Witzenberg' s natural surroundings are characterized by endemic fauna and flora, forest wilderness and include the catchment areas of three river systems.




*Location of Witzenberg Municipality in the Cape Winelands District.*

From a spatial perspective, some of the challenges facing the various areas of the municipality are:

- Op-die-Berg and the Koue Bokkeveld: Limited space for human settlement expansion due to bio-physical conditions and the competition for land for various economic and agricultural needs.

- Prince Alfred Hamlet: A low overall density of development, with definite bio-physical constraints to expansion such as the need to protect biodiversity resources.
- Ceres: Main administrative centre with largest industrial developments. Low density development with limited opportunities for diversification.
- N'Duli: The scarcity of land to address social needs, and conflict with surrounding agricultural uses.
- Wolseley: Situated alongside major road- and rail transport corridors with the focus on industrial development. Located on a watershed complicates the provision of services, and the wetland area is unsuitable for development.
- Tulbagh: Historical town with focus on tourism development and heritage conservation.
- Bella Vista: High density development with under-provision of formal business opportunities.
- Vredebes: Further development hampered due to the insufficient electricity capacity from Eskom's.

### 1.1.3 Socio-Economy Summary

**GDPR Performance**

The GDPR per capita serves as a key metric in gauging economic output per individual, calculated by dividing the municipal area's total GDP by its population. An upturn in GDPR per capita occurs only when economic growth surpasses population growth.

The Witzenberg economy plays a significant role within the District, contributing 13.5 % to the overall GDPR, amounting to R9.237 billion in 2023.

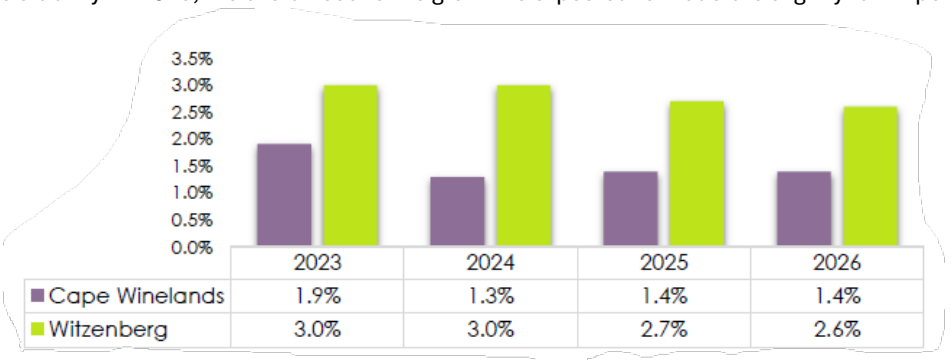
The economy is diverse, with significant contributions from both the tertiary and secondary sectors, underpinned by a strong agricultural base. The tertiary sector is the largest contributor, with finance, insurance, real estate, and business services accounting for 24 per cent of GDP, followed by wholesale and retail trade, catering, and accommodation at 14.0 %, community, social and personal services at 11.0 %, and transport, storage, and communication services at 7.0 %.

The secondary sector, contributing 21.1 % to GDP, is driven by manufacturing (13.0 %), followed by construction (6.0 %) and electricity, gas, and water (3.0 %). The primary sector, dominated by agriculture, forestry, and fishing, contributes 16.0 %.

Witzenberg' s GDPR per capita, standing at R131 705 in 2023 (current prices), positions the municipal areas GDPR per capita above the Cape Winelands District of R115 091.

**GDPR Forecast**

In 2024, the economic growth for Witzenberg is projected at 3.0 %, driven by gains in specific industries. The agriculture sector is expected to grow by 5.5 %, rebounding from a decline in 2023. The mining and quarrying sector is expected to see a substantial increase of 6.1 %, while the electricity, gas, and water sectors are projected to grow by 8.1 %, indicating strong performance in these areas. However, the transport, storage, and communication sectors are expected to face a significant decline of 9.2 %, which could impact overall economic stability. In 2025, the overall economic growth is expected to moderate slightly to 2.7 per cent.




| | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|
| Cape Winelands | 1.9% | 1.3% | 1.4% | 1.4% |
| Witzenberg | 3.0% | 3.0% | 2.7% | 2.6% |

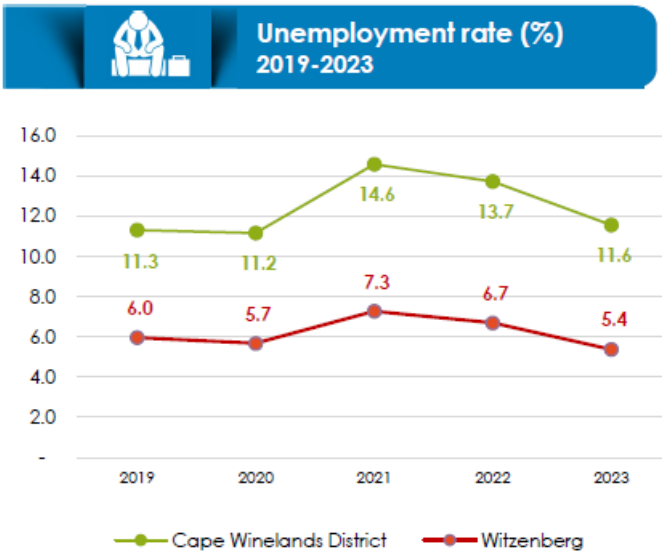
The projected momentum, particularly in the finance and trade sectors, has the potential to positively impact on the well-being of local communities, if job creation aligns with this economic upswing. It is crucial to acknowledge the socio-economic implications, emphasizing the necessity for sustained public sector infrastructure and efficient service delivery. The continuation of such support is vital to foster an enabling environment for businesses, ensuring their growth and, subsequently, contributing to the overall prosperity of the Witzenberg community.

**International Trade**

In 2023, Witzenberg recorded a strong trade surplus of R2.4 billion, after registering total exports of R2.8 billion and imports of R372.5 million. Witzenberg is a key player in the provincial agricultural economy, producing a substantial portion of the province's deciduous fruit. The United States emerged as the leading export market for Witzenberg and Netherlands, the United Kingdom was another significant export destination. In 2023, the top three imports were forklift trucks, harvesting or threshing machinery and carboxylic acids. These imports highlight the municipal area's focus on enhancing its agricultural and industrial capabilities.

**Formal and Informal Employment**

Between 2023 and 2022, the total number of employed individuals increased by 3 888, with agriculture contributing more than 40.2 % (1 556 jobs). This growth marked further progress in the journey to pre-COVID levels of economic performance. The positive trends in labour force participation (up by 3.8 %) and labour absorption (4.8 %) point to a decrease in both the economically inactive population and the unemployment rate (which fell by 1.3 % points in 2023).




While sectors such as finance, insurance, real estate, and business services contribute significantly to GDP, they provide relatively few jobs, with most of the employment concentrated in the agriculture sector.

Agriculture, including the growing of pome fruits, stone fruits, and mixed farming, remains the key driver of employment. However, this sector faces ongoing challenges, such as climate risks and vulnerability to market fluctuations.

The presence of manufacturing and processing sectors also highlights the importance of secondary industries, although their contribution to job creation is more limited compared to agriculture. Public administration, particularly at the local and national government levels, plays a crucial role in employment.

To achieve balanced and sustainable growth, Witzenberg must focus on increasing the productivity and resilience of its agricultural sector while also fostering growth in higher-value sectors like finance and manufacturing. By addressing these challenges and leveraging the strengths of both primary and secondary industries, Witzenberg can create a more diversified and robust economy that supports long-term job creation and inclusive growth.

In 2023, the Witzenberg municipal area demonstrated resilience, recording the highest labor force participation rate at 91.2 %. Moreover, the labor force absorption rate experienced a notable increase from 87.4 % to 91.2 % in 2023.

In Witzenberg, FTE jobs are concentrated in the agriculture sector. There are over 14 000 jobs in the growing of pome fruits and stone fruits, 9 632 jobs in mixed farming, and 3 875 FTE jobs in the processing and preserving of fruits and vegetables.

*(Socio-Economic information as published in the 2024 Witzenberg Socio-Economic Profile by Western Cape Provincial Treasury)*

**Wards:**

The municipality is currently structured into the following 12 wards:

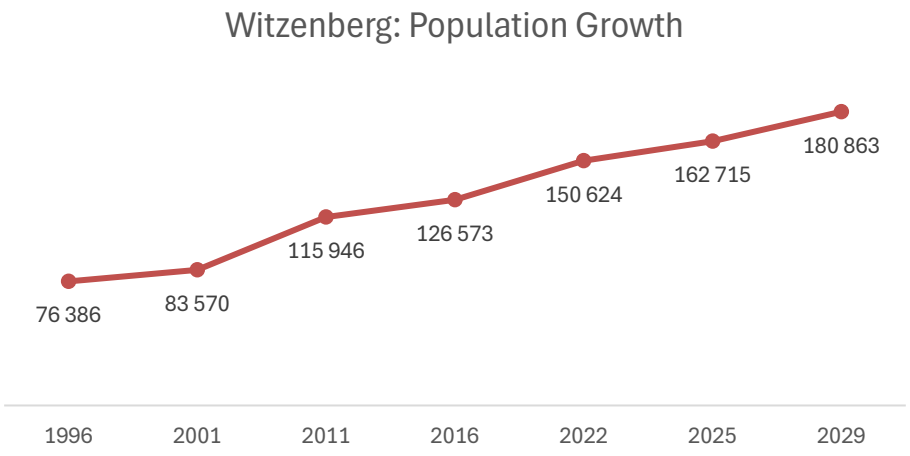
| Ward | Areas | Registered Voters 2016 | Registered Voters 2019 | Registered Voters 2021 | Registered Voters 2024 |
|---|---|---|---|---|---|
| 1 | N'Duli - Polo Cross & Primary School | 3529 | 3688 | 3614 | 3715 |
| 2 | Wolseley - WF Loots, Petra, Bothashalt, La Plaisante | 4318 | 3637 | 4381 | 4860 |
| 3 | Ceres - Primary School, Stadsaal, Fairfield School | 3564 | 3671 | 3679 | 3836 |
| 4 | Prince Alfred's Hamlet - Town Hall, Bella Vista High School, Ceres Aartappels | 3994 | 3976 | 3882 | 4118 |
| 5 | Ceres Vallei Church Hall, Achtertuin Primary school | 3347 | 3282 | 3981 | 4121 |
| 6 | Bella Vista - URC Hall & Community Hall | 3484 | 4177 | 4225 | 4640 |
| 7 | Tulbagh - Community Hall. Wolseley - Primary & Secondary School | 4098 | 5700 | 4133 | 4448 |
| 8 | Op-die-Berg, Koue Bokkeveld - Môrester, Bronaar, Rocklands. | 3925 | 3943 | 3939 | 3980 |
| 9 | Tandfontein, Wydekloof, Voorsorg, Kromfontein | 3488 | 3812 | 3692 | 3676 |
| 10 | Phase 4 Hamlet, Agter Witzenberg, Koelfontein. | 3818 | 4053 | 4000 | 4447 |
| 11 | Tulbagh - Town Hall & werkestoor, De Agen, Twee Jonge Gezellen. | 4222 | 4346 | 4371 | 4843 |
| 12 | N'Duli - Polo Cross & Primary School | 3270 | 3237 | 3201 | 3730 |
| TOTAL Registered Voters | | 45 057 | 47 522 | 47 098 | 50 414 |

### 1.1.4 Population

In 2022, the Witzenberg municipal area accommodated 16 % of the Cape Winelands' populace, with a population of 101 765 individuals. However, the Municipality raised concerns regarding undercounting of the Witzenberg population in the Census. The undercounting was evident when comparing the Mid-year Population Estimates (MYPE) and Census 2022 figures. The undercounting of a population bears implications for the provisioning of municipal services and the requisite infrastructure.

As a result in 2024, the Witzenberg population has been revised and is estimated at 162 121 as per the Medium-Term Population estimates. The Municipal population is forecast to grow by 1.8 % between 2024 - 2029 above the expected district growth.

This demographic trend holds significant socio-economic implications for the region, influencing resource allocation, infrastructure development, and overall economic planning in the Cape Winelands. The mean household size is anticipated to persist at 2.9 individuals per household in 2023. This constancy in average household size is influenced by various contributing factors, encompassing lower fertility rates, an aging demographic, divorce rates, cultural norms pertaining to intergenerational co-residence, and socioeconomic variables influencing patterns in employment, education, and the housing market.




### 1.1.5 Municipal Challenges

The following general challenges are experienced by the municipality:

| Challenges | Actions to address |
|---|---|
| Bulk electricity supply from Eskom. The recent growth in the local agro-economy has resulted in the expansion of agro-processing industries in the rural and built environment. Our notified maximum demand limits by Eskom are under pressure and cannot be increased due to the under-capacity of the bulk supply infrastructure managed by them. This has restricted further economic expansion which can only be addressed with the bulk supply infrastructure. | Various deliberations have taken place between the municipality, Eskom, local business, and the agricultural sector to address the issue. Intergovernmental engagements needed to compel Eskom to comply with NERSA distribution license. Municipality also investigating options of alternative energy.<br>The Municipality allows new developments, under certain conditions, if it complies to our SSEG policy, to stimulate development, although no additional bulk supply is available from Eskom. |
| Maintenance and upgrading of municipal roads. The condition of bituminous pavements (roads) has drastically decreased over the past couple of years in certain areas, due to historically poor construction practices and insufficient funding for road maintenance. The existing backlog amounts to R 80 million, with 36% of | Continued funding through municipal budget.<br>MIG funding applications are to be submitted for the maintenance of roads in the poor communities. |

| Challenges | Actions to address |
|---|---|
| these roads located in Tulbagh in a poor to very poor structural condition. Many of these roads have deteriorated to the point that they need to be rebuilt | |
| Debt collection on municipal rates and taxes. The outstanding debt has increased rapidly over the past few years in certain towns due to the inability to implement the debt collection policy. This is especially evident in towns where Eskom supply electricity and the policy cannot be implemented. In certain areas, public hostility has reached fever-pitch and officials are at risk when investigating illegal connections and meter tampering. This is causing a culture of non-payment and apathy towards financial obligations. | The municipality has undertaken a Revenue Enhancement initiative in collaboration with the Development Bank of South Africa which are to be concluded in the latter part of 2025. The municipality is also considering the implementation of water management devices that will limit water flow to supplement the Debt Collection Policy. Water use for humanitarian purposes will still be available, but excessive water usage and non-payment will be addressed. Public participation is being done on installation of water management devices and the disconnection of illegal electricity meters. |
| Maintenance and upgrading of electrical network. The condition of electrical network has drastically decreased over the past couple of years in certain areas, mainly in the older towns. The existing backlog amounts to R 221 million. The old network has the effect that unplanned interruptions occur, which leaves customers without electrical supply for some unannounced periods. | Continued funding through municipal budget is essential.<br><br>INEP funding applications will be submitted to assist with this backlog. |
| Arrears Assessment. The Auditor General of South Africa has, in its report on the 2023/2024 financial statements of the Municipal Council, emphasised the material impairment of R 212 million on receivables from exchange transactions as well as R 53 million on receivables from non-exchange transactions. The gross outstanding service debtors in total decreased by 8.9% in relation to the 2023/2024 financial year, this decrease resulted from the writing off of debt to the value of R 159 million in respect of prescribed debt and debt of indigent households. | The effective implementation of the Credit Control Policy in areas where Eskom is a supplier of electricity is playing a major role in the escalation of the service debtors.<br>Most households are working in the Agricultural sector where a large portion of job opportunities is of a seasonal nature.<br>The Municipality will continue to exercise all legal avenues to collect its outstanding debt.<br>Concerted efforts are therefore being made, inter alia through capacitating our own debt collection to recover debts older than 90 days which constitutes 63% of total outstanding debt.<br>Credit control measures are progressively tightened up, e.g. service provider to perform disconnection on defaulters. |

## *1.2 Service Delivery Overview*

The investment in municipal infrastructure has been historically influenced by existing backlogs, and this is a consideration for the sustainable service delivery for new developments as well as general upgrading and maintenance. The developmental potential of urban areas plays a major role in guiding infrastructure investment to ensure sustainable service delivery to human settlements. Basic services that include water, sanitation, electricity, refuse, roads, and storm water and should be a major focus area for infrastructure budgeting and investment.
Our previous and current investment into services has been well-supported with funding from the Department of Energy (INEP), COGTA (MIG), the Department of Human Settlements (funding for bulk services), Department of Rural development (with regards to infrastructure investment to the Agri Park), funding from Essen in Belgium (with regards to solid waste service delivery) and inherent municipal funding.

In terms of bulk services, the following challenges are prominent.

Bulk electrical supply: Eskom cannot currently supply any additional bulk electricity to Ceres via their proposed Romansriver overhead line upgrade which is yet to begin at an unknown date. Tulbagh and Wolseley were recently

allocated a slight NMD increase, with Ceres already exceeding the Notified Maximum Demand and Eskom can only upgrade their bulk network by 2030. Eskom is planning to supply an additional 5 MVA to Ceres by end 2024. (This upgrade will only take care of current growth in terms of electrical supply). All new developments in Witzenberg are now jeopardised, as Eskom cannot supply additional bulk electrical supply. This is having a major impact on the growth of the economy and intervention at National level is required.

Upgrade of bulk roads and storm water, electricity, sewage, and water mains for the new Vredebes development has been completed. These services will ensure sustainable capacity for development.

### 1.2.1 Basic Services Delivery Highlights

| Highlight | Description |
|---|---|
| Initiated a Revenue Enhancement program that directly addresses the issue of illegal connections and theft of electricity | Consistency of supply and increased revenue |
| Upgrading & replacement of infrastructure | Updating of Water and Sewer Master Plans |
| Construction of Drop –off Facility at Tulbagh | Service residents of Tulbagh in terms of waste recovery. |
| Upgrade Van Breda Bridge, Ceres | Rehabilitation and widening of existing bridge |

### 1.2.2 Basic Services Delivery Challenges

| Service Area | Challenge | Actions to address |
|---|---|---|
| Streets & Storm water | Funding backlogs on bituminous pavements<br>Storm water Master planning implementation | Pavement Management System 2019, all bituminous pavements, 10% is in a poor to very poor condition.<br>Budget constraints |
| Water | Vandalism | Vandalism at various water reservoirs, various sewer pump stations and WWTW's and infrastructure is a great concern. (especially during load shedding) |
| Electricity | Vandalism and Copper theft<br><br>Load shedding<br><br>Exceeded Notified Maximum Demand,<br><br>Aging Electrical Network | This scourge has shown a nationwide surge and is resulting in additional costs, loss of revenue and non-consistency of supply<br>Besides the negative effect on the economy of Witzenberg, this is enabling even more theft and vandalism which prolong outages and amplified service requests<br>• Ceres- 5 MVA increase applied for in 2019 and additional 1MVA applied for in 2022. To this date, only 1 MVA capacity has not been granted by Eskom. Development in Ceres remains on halt due to Eskom's Romans River 132kV upgrade, which moved from 24/25 to 27/28.<br>• Wolseley- The town is currently running at its NMD. 2,5MVA increase application was submitted to Eskom to no success. According to Eskom, their 5-year budget plan currently does not accommodate Wolseley's transformer upgrade, which then translates to no additional capacity available for the town.<br>Tulbagh- The town is also running at its NMD. An additional 2MVA has since been applied for in 2023 for and currently being processed by Eskom.<br>Much of the existing electrical network exceeds its useful life and is even considered hazardous to operate in some |

| Service Area | Challenge | Actions to address |
|---|---|---|
| | Recapitalization of the Electrical Network | instances. The new Master plan has identified the hazardous equipment which has since been prioritized for replacement. Available funding to replace aging equipment is always a challenge within the Municipal environment, but with heightened awareness, this will be addressed. |
| | Availability of vehicles | An aging fleet results in some vehicles spending extended periods in the workshop. Spares availability and reliability is an added extenuating challenge. This tends to affect daily operations and turnaround times. |
| | Filling of vacant posts | Some posts remain vacant for extended periods before filling, but this is currently being addressed |
| Solid Waste | Old fleet of Compactors and Tipper trucks. Regional Landfill Site in Worcester (Waste license issued) and busy with Closure Permit for Tulbagh Landfill site. | Collection time extended working hours during breakages. Investigation into the costs for required infrastructure and tipping fee at gate and move to Cell 2. |
| Town Planning & Building Control | Economic slowdown | Number of land use applications on the decrease due to the economic slowdown |

### 1.2.3 Proportion of urban households with access to basic services

The table below indicates the number of urban households with access to a minimum level of basic services:

| Wards | Town | Nr. of Accounts | | | | | Informal Households |
|---|---|---|---|---|---|---|---|
| | | Water | Sanitation | Electricity Pre-Paid | Electricity Conventional | Refuse | |
| *1,12* | *Nduli* | 1 492 | 1 503 | 2 522 | 10 | 1 491 | 1 133 |
| *3,5* | *Ceres* | 2 549 | 2 719 | 3 305 | 1 470 | 3 166 | |
| *4,6* | *Bella Vista* | 2 579 | 2 599 | 2 328 | 188 | 2 590 | |
| *4,1* | *Hamlet* | 1 326 | 1 373 | Eskom | Eskom | 1 365 | 1200 |
| *9* | *Op-Die-Berg* | 533 | 479 | Eskom | Eskom | 522 | |
| *7,11* | *Tulbagh* | 1 819 | 1 864 | 2 061 | 194 | 1 894 | 2 926 |
| *2,7* | *Wolseley* | 2 542 | 2 612 | 2 520 | 250 | 2 631 | 3 403 |
| ***TOTALS*** | | **12 840** | **13 149** | **12 736** | **2 112** | **13 659** | **8 662** |

*The informal settlements receive basic services through individually placed water points, toilet units and chemical toilets serviced twice per week. Refuse bags are distributed in informal settlements and collected on a weekly basis. Waste skips are also placed for household refuse and serviced as required.*

## *1.3 Financial Health Overview*

### 1.3.1 Financial viability highlights

| Highlight | Description |
|---|---|
| Debt coverage ratio 599:1 | The number of times debt payments can be accommodated within operating revenue. This represents the ease with which debt payments can be accommodated by the municipality.<br>The ratio indicate that the municipality can afford to incur new long-term debt. |

| Highlight | Description |
|---|---|
| Cost coverage ratio 2.6 months | It explains how many months' expenditure can be covered by cash and other cash equivalents available to the municipality.<br>It needs to be mentioned that the improvement of the ratio is supported by unspent government grants. |

### 1.3.2 Financial viability challenges

| Challenge | Action to address |
|---|---|
| Service debtors to revenue 0.51: 1 | A Revenue Enhancement Strategy will be implemented during the new financial year. The budget provides for the installation of water management devices which aims to reduce outstanding debt and to limit water wastage.<br>The lockdown restrictions had a negative effect on debt collection as no cutting of services were affected. |

### 1.3.3 National Key Performance Indicators – Financial Viability (ratio's)

The following table indicates the municipality's performance in terms of the National Key Performance Indicators, required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the MSA. These key performance indicators are linked to the National Key Performance Area, Municipal Financial Viability and Management.

| Indicator | 2022/23 | 2023/24 | 2024/25 | Comments |
|---|---|---|---|---|
| Debt coverage (Total operating revenue - operating grants received: debt service payments due within the year) | 328.6:1 | 1473.4:1 | 599:1 | This indicator is to determine if the municipality generates sufficient cash to cover outstanding debtors, the higher the ratio, the better |
| Service debtors to revenue – (Total outstanding service debtors: revenue received for services) | 0.96:1 | 0.68:1 | 0.51:1 | This is the percentage that outstanding debtors are of annual revenue, the lower, the better |
| Cost coverage (Available cash+ investments: Monthly fixed operating expenditure) | 4.68 months | 3.32 months | 2.6 months | The number of months that cash on hands will be able to cover expenditure, the higher, the better |

### 1.3.4 Financial Overview

| Details | Original budget | Adjustment Budget | Actual | Variance from final budget |
|---|---|---|---|---|
| | R | R | R | % |
| **Income** | **1,000,443,035** | **1,009,560,380** | **944,103,438** | -6.5% |
| Grants | 231,769,217 | 219,223,824 | 200,326,076 | -8.6% |
| Taxes, Levies, and tariffs | 681,878,418 | 681,878,416 | 618,216,701 | -9.3% |
| Gains | 0 | 6,120,736 | 10,494,065 | 71.5% |
| Other | 86,795,400 | 102,337,404 | 115,066,596 | 12.4% |
| ***Less* Expenditure** | 996,730,171 | 985,716,729 | 944,986,159 | -4.1% |
| **Net surplus/(deficit)** | **3,712,864** | **23,843,651** | **(882,721)** | **-103.7%** |

### 1.3.5 Operating ratios as a percentage of operating expenditure

| Detail | Expected norm | 23/24 Actual | 24/25 Actual | Variance 24/25 from norm |
|---|---|---|---|---|
| | % | % | % | % |
| Employee Cost | **30** | 27.30 | 29 | 1 |
| Repairs & Maintenance | **20** | 2.31 | 1.81 | 18.19 |
| Finance Charges & Depreciation | **10** | 5.59 | 5.67 | 4.33 |

*Note: The above excludes all internal costs in respect of repairs and maintenance.*

### 1.3.6 Total Capital Expenditure

| Detail | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | R '000 | | | |
| Original Budget | 89 244 | 88 153 | 73 264 | 85 365 |
| Adjustment Budget | 81 667 | 100 974 | 89 547 | 87 380 |
| Actual | 73 744 | 87 190 | 81 784 | 77 145 |
| Percentage Expenditure | **77%** | **86%** | **91%** | **88%** |

## *1.4 Organisational Development Overview*

### 1.4.1 Municipal transformation and organisational development highlights

| Highlight | Description |
|---|---|
| Embarking on TASK process. Review of all job descriptions. | Various positions and departments have been evaluated and audited. All departments job descriptions have been reviewed and evaluated to align with essential functions of each department as per the constitutional mandate of local government. |
| Realisation of public participation with all relevant wards | Five (5) channels of communication between the municipality and communities. The municipality communicates to all segments in all 5 towns using relevant means and tools i.e. print and circulation, electronic/ social media, radio and physical engagements. |
| Creation of awareness on Corruption and Fraud Policy | Communication of whistle blower process on a quarterly basis to the community and to personnel. Newsletters articles are used as the speaker cards to inform the communities of municipality policy for reporting corruption and fraud. |
| Skilling, capacitating and building of essential personnel | Minimum competency realisation for all key staff and continuous capacity building for strategic personnel. All essential and designated personnel undergo the required capacity building to realise the set compliance if needed for any individual. |

### 1.4.2 Municipal transformation and organisational development challenges

| Challenge | Actions to address |
|---|---|
| Gap in filling employment equity targeted groups in managerial positions | Specify the recruitments to the targeted in terms of the Employment Equity Plan segment. This area is still work in progress as suitable targeted groups are gradually recruited to the occupational levels with deficit. |
| Low salary (remuneration) equals to lack of attraction of specialized skills | Embarking on salary scale reviews (TASK). Engagements for a few years with Cogta directed remuneration disparities have not born solutions for the huge risk of salary creep experienced on the section 56/7 Employees. |
| Limited capital budget | Requiring financial support for auxiliary functions from supporting organs of state. Engagements with district municipality for financial support for a comprehensive digital Human Capital Management system. |

## *1.5 Auditor-General Report*

### 1.5.1 Audited outcomes

The table below detail the audit outcomes for the past twelve financial years:

| Year | Status | Year | Status | Year | Status |
|---|---|---|---|---|---|
| 2012/13 | Unqualified with no findings | 2017/18 | Unqualified with no findings | 2022/23 | Unqualified with no findings |
| 2013/14 | | 2018/19 | | 2023/24 | |
| 2014/15 | | 2019/20 | | 2024/25 | |
| 2015/16 | | 2020/21 | | | |
| 2016/17 | | 2021/22 | | | |

### *1.6 Statutory Annual Report Process*

| No | Activity | Timeframe (new exemption deadlines in brackets) |
|---|---|---|
| 1 | Consideration of next financial year's Budget and IDP process plan. Except for the legislative content, the process plan should confirm in-year reporting formats to ensure that reporting and monitoring feeds seamlessly into the Annual Report process at the end of the Budget/IDP implementation period | July |
| 2 | Implementation and monitoring of approved Budget and IDP commences (In-year financial reporting). | |
| 3 | Finalise the 4th quarter Report for previous financial year | |
| 4 | Municipal entities submit draft annual reports to MM | |
| 5 | Submit draft Annual Performance Report including consolidated annual financial statements to Internal Audit and Auditor-General | August |
| 6 | Audit/Performance committee considers draft Annual Performance Report of municipality and entities (where relevant) | |
| 7 | Municipality submits draft Annual Report including consolidated annual financial statements and performance report to Auditor General | September / October |
| 8 | Annual Performance Report as submitted to Auditor General to be provided as input to the IDP Analysis Phase | October |
| 9 | Auditor General audits Annual Report including consolidated Annual Financial Statements and Performance data | October - December |
| 10 | Municipalities receive and start to address the Auditor General's comments. | December |
| 11 | Mayor tables Annual Report and audited Financial Statements to Council complete with the Auditor- General's Report | December |
| 12 | Audited Annual Report is made public, and representation is invited<br>Report was updated when AG report was received and advertised. | |
| 13 | Oversight Committee assesses Annual Report | January |
| 14 | Council adopts Oversight report | |
| 15 | Oversight report is made public | |
| 16 | Oversight report is submitted to relevant provincial councils | |
| 17 | Commencement of draft Budget/ IDP finalisation for next financial year. Annual Report and Oversight Reports to be used as input | March |

# CHAPTER 2: GOVERNANCE

Good governance has eight major characteristics. It is participatory, consensus oriented, accountable, transparent, responsive, effective, efficient, equitable and inclusive, and follows the rule of law. It assures that corruption is minimized, the views of minorities are considered and that the voices of the most vulnerable in society are heard during decision-making. It is also responsive to the current and future needs of society.

*Council as June 2025*

COMPONENT A: POLITICAL & ADMINISTRATIVE GOVERNANCE

## *2.1 Political Governance Structure*

The Council performs both legislative and executive functions. It focuses on legislative, oversight and participatory roles, and has delegated its executive function to the Executive Mayor and the Mayoral Committee. Its primary role is to debate issues publicly and to facilitate political debate and discussion. Apart from their functions as policy makers, councilors are also actively involved with community work and various social programmes in the municipal area.

*Executive Mayor:*
*Cllr T Abrahams*

*Speaker:*
*Cllr E Sidego*

**COUNCIL**

**EXECUTIVE MAYORAL COMMITTEE**

**COMMITTEE: HOUSING MATTERS**

*Chairperson:*
*Ald K Adams*

**COMMITTEE: CORPORATE & FINANCIAL**

*Chairperson:*
*Cllr J Fredericks*

**COMMITTEE: TECHNICAL SERVICES**

*Chairperson:*
*Ald H Smit*

**COMMITTEE: COMMUNITY DEVELOPMENT**

*Chairperson:*
*Deputy Executive Mayor*
*Cllr J Nel*

**COMMITTEE: LOCAL ECONOMIC DEVELOPMENT, TOURISM & MARKETING**

*Chairperson:*
*Ald R Visagie*

### 2.1.1 Council

The Witzenberg municipal council consists of 23 Councilors of which 12 are Ward Councilors and 11 Proportional Councilors.
Below is a table that categorizes councilors within their specific political parties and wards for the period 1 July 2024 to 30 June 2025:

| Name of Councillor / Alderman | Capacity | Political Party | Ward representing or proportional |
|---|---|---|---|
| Abrahams TE | Councillor / Executive Mayor | DA | Proportional |
| Adams K | Alderman / Chairperson for Housing Matters | DA | Ward 6 |
| Alexander W | Councillor | PA | Proportional |
| Daniels P | Councillor / Portfolio Chairperson LED | DA | Ward 2 |
| De Bruin S | Councillor | DA | Ward 10 |
| Franse G | Councillor | DA | Ward 8 |
| Fredericks JP | Councillor / Portfolio Chairperson Corporate and Financial Services | FFP | Proportional |
| Gili AL | Councillor | ANC | Ward 1 |
| Hardnek LA | Councillor / Chairperson MPAC | WP | Proportional |
| Laban GG | Councillor | WA | Proportional |
| Mouton J | Councillor | ANC | Proportional |
| Ndaba M | Councillor | ANC | Ward 9 |
| Nel JF | Councillor / Executive Deputy Mayor / Portfolio Chairperson Committee for Community Development | ICOSA | Proportional |
| Nogcinisa N | Councillor | ANC | Proportional |
| Phatsoane N | Councillor | ANC | Proportional |
| Robyn K | Councillor | GOOD | Proportional |
| Rooi J | Councillor / Chairperson MPAC | WP | Proportional |
| Sidego EM | Alder lady / Speaker | DA | Ward 11 |
| Smit H | Alderman / Portfolio Chairperson Technical Services | DA | Ward 5 |
| Swart D | Alderman | DA | Ward 3 |
| Swartz IL | Councillor | EFF | Proportional |
| Visagie JJ | Alderman | DA | Ward 4 |
| Yisa K | Councillor | ANC | Ward 12 |
| Zalie J | Councillor | ANC | Ward 7 |

Below is a table which indicates the number of items submitted to Council and meeting attendance for the period 1 July 2024 to 30 June 2025:

| Council Meeting dates | Number of items submitted | Percentage Council Meetings Attendance | Percentage Apologies for non-attendance |
|---|---|---|---|
| 26 July 2024 | 15 | 91% | 9% |
| 30 August 2024 | 1 | 100% | 0% |
| 30 September 2024 | 13 | 100% | 0% |
| 14 October 2024 | 1 | 96% | 9% |
| 21 October 2024 | 1 | 87% | 13% |
| 30 October 2024 | 7 | 96% | 9% |
| 12 November 2024 | 17 | 96% | 9% |
| 12 December 2024 | 24 | 87% | 13% |
| 19 December 2024 | 2 | 91% | 0% |
| 27 January 2025 | 13 | 100% | 9% |
| 26 February 2025 | 21 | 91% | 9% |
| 25 March 2025 | 1 | 96% | 9% |
| 31 March 2025 | 12 | 87% | 9% |
| 30 May 2025 | 21 | 100% | 0% |

**Appendix A:** List of Councilors, Committee allocations & attendance of Council Meetings

### 2.1.2 Executive Mayoral Committee

The Executive Mayor of the Municipality, assisted by the Mayoral Committee, heads the executive arm of the Municipality. The Executive Mayor is at the center of the system of governance since executive powers are vested in him to manage the day-to-day affairs. This means that he has an overarching strategic and political responsibility. The key element of the executive model is that executive power is vested in the Executive Mayor, delegated by the Council, as well as the legislative powers assigned to these parties. Although accountable for the strategic direction and performance of the Municipality, the Executive Mayor operates in collaboration with the Mayoral Committee.

Period 1 July 2024 to 30 June 2025:

| Name of member | Position | Period | Capacity |
|---|---|---|---|
| Abrahams, T | Councillor | 01/072024 - 30/06/2025 | Executive Mayor |
| Adams, K | Alderman | 01/07/2024 - 30/06/2025 | Mayco member |
| Daniels, P | Councillor | 01/07/2024 - 30/06/2025 | Mayco member |
| Fredericks, JP | Councillor | 01/07/2024 - 30/06/2025 | Mayco member |
| Nel, J | Councillor | 01/07/2024 - 30/06/2025 | Executive Deputy Mayor |
| Smit, H | Alderman | 01/07/2024 - 30/06/2025 | Mayco member |

### 2.1.3 Portfolio Committees

In terms of section 80 of the Municipal Structures Act 1998, if a Council has an executive committee, it may appoint, in terms of Section 79, committees of councilors to assist the executive committee or Executive Mayor. Section 80 committees are permanent committees that specialize in a specific functional area of the

municipality and may in some instances make decisions on specific functional issues. They advise the executive committee on policy matters and make recommendations to Council.

The table below indicates the dates of the Committee meetings, and the number of reports submitted to Council for the 2024 / 2025 financial year:

| Committee | Chairperson | Number of minutes submitted to Council | Meeting Date |
|---|---|---|---|
| Committee for Housing Matters | Alderman K Adams | 3 | 01-Aug-24 |
| | | | 29-Aug-24 |
| | | | 27-Sept-24 |
| | | | 31-Oct-24 |
| | | | 01-Nov-24 |
| | | | 29-Nov-24 |
| | | | 28-Jan-25 |
| | | | 18-Mar-25 |
| | | | 25-Apr-25 |
| | | | 20-May-25 |
| | | | 29-May-25 |
| | | | 19-Jun-25 |
| Committee for Community Development | Councillor JF Nel | 1 | 10-Oct-24 |
| | | | 27-Nov-25 |
| | | | 13-Mar-25 |
| | | | 24-Jun-25 |
| Committee for Corporate and Financial Services | Councillor JP Fredericks | 3 | 06-Aug-24 |
| | | | 08-Oct-24 |
| | | | 27-Nov-24 |
| | | | 27-Mar-25 |
| | | | 15-Apr-25 |
| Committee for Technical Services | Alderman H Smit | 2 | 06-Aug-24 |
| | | | 08-Oct-24 |
| | | | 27-Nov-24 |
| | | | 13-Mar-25 |
| | | | 15-Apr-25 |
| | | | 10-Jun-25 |
| Committee for Local Economic Development and Tourism | Councillor P Daniels | 0 | 10-Oct-24 |
| | | | 21-Nov-24 |
| | | | 12-Jun-25 |

**Appendix B:** Committees & Committee purposes

### 2.1.4 Municipal Public Accounts Committee (MPAC)

An Audit Committee has been established that includes Risk- & Performance functionality and is referred to as the Performance-, Risk & Audit Committee (PRAC). A Municipal Public Accounts Committee as an oversight committee has been established compromising by non-executive councilors with the specific purpose of providing the Council with comments and recommendations on the Annual Report.

Council appointed the Chairperson and members of the MPAC at a Council meeting held on the 21st of June 2024.

The members of the MPAC are as follows:

| Position | Councillor | Political Party |
|---|---|---|
| | Period 1 July 2024 to 30 June 2025 | |
| Chairperson | Cllr LA Hardnek (01 July 2024 - 30 September 2024) | Witzenberg Party |
| | Cllr J Rooi (14 October 2024 - 30 June 2025) | Witzenberg Party |
| Member | Cllr N Nogcinisa | ANC |
| | Alderman JJ Visagie | DA |
| | Cllr KA Robyn | GOOD |
| | Cllr W Alexander | PA |

## *2.2 Administrative Governance Structure*

The Municipal Manager is the Accounting Officer of the municipality. He is the head of the administration and primarily must serve as chief custodian of service delivery and implementation of political priorities. He is assisted by his directorship, which constitutes the management team below (Appendix C for 3rd Tier):

COMPONENT B: INTERGOVERNMENTAL RELATIONS

## *2.3 Intergovernmental Relations*

In terms of the Constitution of South Africa, all spheres of government and all organs of state within each sphere must co-operate with one another, in mutual trust and good faith, fostering friendly relations. They must assist and support one another, inform, and consult one another on matters of common interest, coordinate their actions, adhering to agreed procedures and avoid legal proceedings against one another.

### 2.3.1 Intergovernmental Structures

To adhere to the principles of the Constitution as mentioned above the municipality participates in the following intergovernmental structures:

| Name of Structure | Members | Outcomes of Engagements/Topics Discussed |
|---|---|---|
| Municipals Managers Forum | SALGA, neighbouring municipality's MMs | District based initiatives |
| SALGA Working Groups | SALGA, Neighbouring municipality's Technical Directors and experts | Municipal wide information sharing |
| IDP Managers Forum | Department of Local Government (DPLG), All municipalities in the Western Cape (WC), IDP Managers | Provincial wide information sharing |
| District IDP Managers Forum | Cape Winelands District Municipality, all Municipalities in the Cape Winelands District | District wide information sharing |
| LED Managers Forum | Cape Winelands Regional LED Forum | Sharing information and best practises on Economic Development, providing report back of projects implemented, lobbying of support for programmes and projects |
| WMO Forum | DEADP, All municipalities in the Western Cape (waste management officers), and experts | Municipal wide information sharing with all 3 spheres of government. |
| CWDM WMO Forum | DEADP, CWDM municipalities (WMO) . | Municipal information sharing with all 3 spheres of government in CWDM |
| Strategic Integrated Municipal Engagement (SIME) | All provincial sector departments, all municipalities in the Western Cape | Provincial, District & local based planning. |
| Technical Integrated Municipal Engagement (TIME) | All provincial sector departments, all municipalities in the Western Cape | Provincial, District & local based planning. |
| Ministerial Technical Committee | Provincial Government and Municipal Managers | |
| Ministerial Mayoral Committee | Provincial Government and Mayors | Provincial programmes and initiatives aligned with municipal performance |
| District Public Participation Forum (DPP) | All municipalities in the Cape Winelands District Municipality, DPLG, IDP Manager, local stakeholders for National Government Departments | District wide information sharing |
| Provincial Public Participation Forum (PPP) | DPLG, GCIS, all municipalities in the WC, IDP Manager | Provincial wide information sharing |

| Name of Structure | Members | Outcomes of Engagements/Topics Discussed |
|---|---|---|
| Provincial CommTech | DPLG, GCIS, all communication officials from municipalities in the WC, National Government Departments | Discussion, trend monitoring, training and workshops concerning government communication and technology |
| SALGA National Communicators Forum | DPLG, GCIS, all communication officials from municipalities in the WC, National Government Departments | Nationwide information sharing and calibration with the strategic focus of the NDP |
| Internal Audit Forum | All municipal Chief Audit Executive of the province | National, District and Municipal wide information sharing |
| Risk Management Forum | All municipal Chief Risk Officers of the province | National, District and Municipal wide information sharing |
| District Coordinating Forum | District Mayors | District programs and initiatives aligned with municipal performance |
| District Coordinating Forum (Technical) | District Municipal Managers | District programs and initiatives aligned with municipal performance |
| Joint District Approach | Local municipalities in District, District Municipality, Provincial Sector departments | District wide strategic planning |
| Municipal ICT Managers Forum | Provincial ICT Managers, SALGA, SITA, DPLG | Provincial-wide information sharing |

### 2.3.2 Joint projects and functions with sector departments

All the functions of government are divided between the different spheres namely National, Provincial and Local. The municipality therefore shares their area and community with other spheres of government as well as their various sector departments. This means that the municipality must work closely with national and provincial departments to ensure the effective implementation of various projects and functions. The table below provides details of such projects and functions:

| Name of Project/ Function | Expected Outcome/s of the Project | Sector Department/s involved | Contribution of Sector Department |
|---|---|---|---|
| Cape Winelands LED District forum | Strengthening LED networking | Cape Winelands District Municipality, B-Municipalities, Department of Economic Development and Tourism | Report back on programmes and initiatives |
| Social Cluster: Area Based approach | Report back and identifying gaps in service delivery | Department Social Development, SAPS, Department Education, Cape Winelands District Municipality, Department of Health, CDW | Report back and providing information on programmes |
| EPWP District Forum | Report back | Cape Winelands District Municipality, B-Municipalities, Department Public Works | Report back & discussions on performance |

## COMPONENT C: PUBLIC ACCOUNTABILITY & PARTICIPATION

MSA section 51(b) requires a municipality to establish and organize its administration to facilitate a culture of accountability amongst its staff. Section 16(1) states that a municipality must develop a system of municipal governance that compliments formal representative governance with a system of participatory governance. Section 18(1) requires a municipality to supply its community with information concerning municipal governance, management, and development.

A Municipal Public Accounts Committee has been established. The internal audit function is capitated with three qualified auditors, employed on a permanent basis, one trainee and one intern. The audit function reports functionally to the Performance Risk and Audit Committee and administratively to the Municipal Manager. The capacity of the Performance, Risk and Audit Committee has increased with the appointment of qualified and specialized members. A representative from the business sector is also invited to participate in Mayoral Committee meetings.

Such participation is required in terms of:

- the preparation, implementation, and review of the IDP.
- establishment, implementation, and review of the performance management system.
- monitoring and review of the performance, including the outcomes and impact of such performance; and
- preparation of the municipal budget.

### *2.4 Public Meetings*

Apart from bi-annual community meetings & jamborees held in each town, the municipality also communicates through monthly newsletters, loud-hailing, and distribution of pamphlets, text messages and public service announcements via community radio.

| Date of events | Nr of participating Municipal Councillors | Nr of participating Municipal Administrators | Nr of community members attended |
|---|---|---|---|
| **IDP & Budget Public Meetings (1st Round for inputs)** | | | |
| Ward 4 & 6 Bella Vista – 09/10/2024 | 5 | 18 | 32 |
| Ward 3 & 5 Ceres – 07/10/2024 | 6 | 20 | 16 |
| Ward 8 &9 Op-Die-Berg – 14/10/2024 | 1 | 14 | 6 |
| Ward 2 & 7 Wolseley – 08/10/2024 | 3 | 26 | 36 |
| Ward 4 & 10 P A Hamlet – 14/10/2024 | 5 | 19 | 51 |
| Ward 7 & 11 Tulbagh – 15/10/2024 | 2 | 13 | 20 |
| Ward 1 & 12 N'Duli – 16/10/2024 | 3 | 17 | 113 |
| Ward Committees - 23/10/2024 | 4 | 15 | 17 |
| **Draft IDP & Budget Public meetings (2nd Round presenting draft IDP & Budget)** | | | |
| Ward 4 & 6 Bella Vista – 23/04/2025 | 3 | 22 | 23 |
| Ward 7 & 11 Tulbagh – 10/04/2025 | 3 | 27 | 58 |
| Ward 3 & 5 Ceres – 22//04/2025 | 3 | 20 | 15 |
| Ward 1 & 12 N'Duli – 15 /04/2025 | 3 | 13 | 49 |
| Ward 4 & 10 P A Hamlet – 14/04/2025 | 3 | 16 | 3 |
| Ward 2 & 7 Wolseley – 08 /04/2025 | 2 | 26 | 3 |
| Ward 8 & 9 Op Die Berg – 24/04/2025 | 1 | 14 | 5 |
| Ward Committees - 29/04/2024 | 4 | 10 | 54 |

| Date of events | Nr of participating Municipal Councillors | Nr of participating Municipal Administrators | Nr of community members attended |
|---|---|---|---|
| **Service Delivery Jamborees (1st Round)** | | | |
| Ward 4 & 6 Bella Vista – 18/09/2024 | 2 | 33 | 168 |
| Ward 3 & 5 Ceres – 16 /09/2024 | 5 | 29 | 63 |
| Ward 8 &9 Op-Die-Berg – 19/09/2024 | 1 | 28 | 33 |
| Ward 2 & 7 Wolseley – 12/09/2024 | 1 | 32 | 222 |
| Ward 4 & 10 P A Hamlet – 10/1092024 | 2 | 17 | 147 |
| Ward 7 & 11 Tulbagh – 11 092024 | 1 | 25 | 137 |
| Ward 1 & 12 N'Duli – 1709/2024 | 5 | 31 | 86 |
| **Service Delivery Jamborees (2nd Round)** | | | |
| Ward 4 & 6 Bella Vista – 26/02//2025 | 0 | 24 | 26 |
| Ward 7 & 11 Tulbagh – 27/02/2025 | 1 | 25 | 42 |
| Ward 3 & 5 Ceres – 03/03/2025 | 0 | 15 | 11 |
| Ward 1 & 12 N'Duli – 05/03/2025 | 0 | 19 | 22 |
| Ward 4 & 10 P A Hamlet – 04/03/2025 | 1 | 20 | 21 |
| Ward 2 & 7 Wolseley – 25/02//2025 | 0 | 25 | 30 |
| Ward 8 & 9 Op Die Berg – 06/03/2025 | 0 | 16 | 46 |

### 2.4.1 Labour Forum

The table below specifies the members of the Labour Forum for the 2024/25 financial year:

| Name of representative | Capacity | Meeting dates |
|---|---|---|
| H Smit | Chairperson | 17 July 2024,<br>7 August 2024,<br>27 September 2024,<br>31 October 2024,<br>30 January 2025,<br>27 March 2025,<br>24 April 2025,<br>29 May 2025,<br>31 July 2025. |
| T Abrahams | Executive Mayor | |
| J Fredericks | Mayco Member | |
| K Adams | Mayco Member | |
| D Nasson | Municipal Manager | |
| H Kritzinger | Director Finance | |
| J Kolkota | Deputy Director Finance | |
| S Swartz | Director Community Services | |
| M Mpeluza | Director Corporate Services | |
| Vacant | Director Technical Services | |
| I Barnard | Senior Manager Human Resources | |
| G Pharo | Senior HR Officer: Benefits | |
| W Davids | Senior HR Officer: Training & Development | |
| Z Zantsi | Senior HR Officer: Health & Safety | |
| Vacant | Committee Officer | |
| M Scholtz | IMATU Secretary | |
| L Ntshanga | IMATU Chairperson | |

| Name of representative | Capacity | Meeting dates |
|---|---|---|
| Lesley Koopman | IMATU | |
| M Pieterse | IMATU | |
| E Gxagxisa | IMATU | |
| L Petersen | IMATU | |
| C Appolis | SAMWU Chairperson | |
| B Jolingana | SAMWU Secretary | |
| L Silver | SAMWU Full-timer shopsteward | |
| M Koopman | SAMWU | |
| W Sawula | SAMWU | |

### 2.4.2 Ward Committees

The purpose of a ward committee is:

- to encourage better participation from the community and to inform council decisions.
- to make sure that there is effective communication between the Council and the community.
- to assist the ward councilor with consultation and feedback to the community.

Ward committees need to be elected by the community they serve. A ward committee may not have more than 10 members and women should be well represented in the membership contingent. The ward councilor serves on the ward committee and acts as the chairperson. Although ward committees have no formal powers, they act as an advisory body to the ward councilor, which enables them to make specific submissions directly to the Council. These committees play a pivotal role in the development and annual revision of the IDP of the area.

The ward committees support the ward councilor who receives reports on development, participates in development planning processes, and facilitate wider community participation. To this end, the municipality constantly strives to ensure that all ward committees' function optimally with community information provision; convening of meetings; ward planning; service delivery; IDP formulation and performance feedback to communities.

**Appendix E**: Ward Committee Governance & Functionality
**Appendix F**: Ward Committee Performance per Ward

## *2.5 IDP Participation & Alignment*

Refer to item 2.4 for IDP participation meetings.

Refer to items 3.1.4, 3.1.5 & 3.1.6 for IDP alignment.

| Municipal Key Performance Area | Strategic Objective | |
|---|---|---|
| **Essential Services** | 1.1 | Sustainable provision and maintenance of basic infrastructure |
| | 1.2 | Provide for the needs of informal settlements through improved services |
| **Governance** | 2.1 | Support institutional transformation and development |
| | 2.2 | Ensure financial viability |

| Municipal Key Performance Area | Strategic Objective | |
|---|---|---|
| | 2.3 | To maintain and strengthen relations with international- and inter-governmental partners as well as the local community through the creation of participative structures. |
| **Communal Services** | 3.1 | Provide and maintain facilities that make citizens feel at home |
| **Socio-Economic Support Services** | 4.1 | Support the poor and vulnerable through programmes & policy |
| | 4.2 | Create an enabling environment to attract investment and support to the local economy. |

*Strategic Alignment between IDP & Service Delivery & Budget Implementation Plan*

## COMPONENT D: CORPORATE GOVERNANCE

Corporate governance is the set of processes, practices, policies, laws and stakeholders affecting the way an institution is directed, administered or controlled. Corporate governance also encompasses the relationships amongst the various stakeholders involved and the strategic goals governing the institution.

### *2.6 Risk Management*

Section 62(1)(c)(i) of the MFMA states that: "... The accounting officer of the municipality is responsible for managing the financial administration of the municipality and must for this purpose take all reasonable steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control."

Witzenberg Municipality is committed to the optimal management of risk to protect our core public service values, achieve our vision, objectives and deliver on our core business functions.
While conducting our daily business operations, we are exposed to a variety of risks. These risks include operational and other material risks which require comprehensive controls and on-going oversight to be properly managed.
To ensure business success the Municipality has adopted an enterprise-wide integrated approach to the management of risks. By embedding the risk management process into key business processes such as planning, operations and new projects, the municipality will be better equipped to identify events affecting our objectives and to manage risks in ways that are consistent with the approved risk appetite.

The top inherent strategic risks of Witzenberg Municipality are:

| Risk Title | Inherent Risk | Residual Risk |
|---|---|---|
| Eskom's inability to provide increased electricity supply to the municipal area | 25 | 25 |
| Deteriorating service delivery infrastructure | 25 | 19 |
| Inability to deal with community protest, unrest and uprising | 25 | 12 |
| Inability to provide landfill facility in Witzenberg municipal area | 25 | 8 |
| Illegal invasion and occupation of land | 20 | 20 |
| Growth in informal settlements | 20 | 16 |
| Un-recoverability of outstanding receivables | 20 | 16 |
| Deteriorating road infrastructure | 20 | 16 |
| Lack of funding to rehabilitate landfill site in Witzenberg | 20 | 16 |
| Poor growth in revenue base | 20 | 13 |
| Failure of law enforcement agencies to assist municipality | 20 | 13 |

### *2.7 Anti-Corruption & Fraud*

Section 83(c) of the MSA refers to the implementation of effective bidding structures to minimize the possibility of fraud and corruption and the MFMA, Section 112(1)(m)(i), identify supply chain measures to be enforced to combat fraud and corruption, favoritism, and unfair and irregular practices. Section 115(1) of the MFMA states that the accounting officer must take steps to ensure mechanisms and separation of duties in a supply chain management system to minimize the likelihood of corruption and fraud.

The municipality's Audit Committee (Performance, Risk & Audit Committee) recommendations for 2024/25 are set out in Appendix G.

### 2.7.1 Developed strategies

| Name of strategy | Developed Yes/No | Date Adopted/Reviewed |
|---|---|---|
| Anti-Fraud and Corruption Strategy | Yes | 29 November 2022 (Adopted) |
| Fraud and Corruption prevention policy and response plan | Yes | 29 November 2022 (Adopted) |
| Witzenberg Whistle Blowing Policy | Yes | 25 January 2023 (Adopted) |

### 2.7.2 Implementation of strategies

| Strategies to implement | Key Risk Areas | Key measures to curb corruption and fraud |
|---|---|---|
| Fraud Prevention Policy | Supply Chain Management | Roll-out of Anti-Fraud and Corruption Policy to internal stakeholders through presentations and internal newsletters |
| Ethics Awareness Programme | Possible loss of income at traffic due to inactive follow-up on traffic violations | Roll-out of Anti-Fraud and Corruption Policy to external stake holders through outreach programmes |
| Outreach programme on fighting fraud and corruption | Lack of awareness of fraud amongst staff | Investigation of fraud and corruption cases |
| Whistle blowing through the National Fraud Hotline | Possible misuse of policy to disclose sensitive information | Monitoring recommendations with regards to disciplinary, criminal and recovery actions. Effective delegation systems |
| To ensure that all employees and councillors in service of the Witzenberg Municipality has declared all interest/ownership/directorship. | Avoid doing business with employees in service of the municipality who does not declare that they are in service of the municipality | Use Trans Union to identify all employees that have interest/ownership/ directorship in companies |
| Regular update of the fraud risk register | Detection and prevention of fraud in the municipality | Monitoring key controls to alleviate fraud and corruption |

## *2.8 Performance, Risk & Audit Committee*

Section 166(2) of the MFMA states that an audit committee is an independent advisory body which must –
(a) advise the municipal council, the political office-bearers, the accounting officer, and the management staff of the municipality, on matters relating to –

- internal financial control.
- risk management.
- performance management; and
- effective governance.

Section 14(2)(c) of the Local Government Municipal Planning and Performance Management Regulations (R796 dated 24 August 2001) states that a municipality may utilize any Audit Committee established in terms of other applicable legislation as the Performance Audit Committee of the said municipality.
The Public Sector Risk Management framework states that the committee should review and recommend for approval the:

- risk management policy.

- risk management strategy.
- risk management implementation plan; and
- risk appetite

### 2.8.1 Functions of the Performance, Risk & Audit Committee

The council noted its Performance, Risk and Audit Committee charter on 31 October 2018.
To fulfil its role, the Committee advised the Municipal Council, the political office-bearers, the accounting officer and the management staff of the municipality, on matters relating to:

- Internal financial control and internal audits.
- Risk management.
- Accounting policies.
- The adequacy, reliability and accuracy of financial reporting and information.
- Performance management.
- Effective governance.
- Compliance with the MFMA, Division of Revenue Act (DoRA) and any other applicable legislation.
- Performance evaluation; and
- Any other issues referred to by the municipality.

### 2.8.2 Members of the Performance, Risk & Audit Committee

| Name of representative | Capacity | Meeting dates | | | | |
|---|---|---|---|---|---|---|
| | | 19/07/2024 | 16/08/2024 | 20/09/2024 | 17/01/2025 | 31/01/2025 |
| Mr. J. George (Second 3-year term ended 31 October 2022 extended with Council approval until 31 January 2025) | Chairperson | ✓ | ✓ | ✓ | ✓ | ✓ |
| Ms. J. Lapoorta (First 3-year term February 2023 until 31 January 2026) | Member | ✓ | ✓ | ✓ | ✓ | ✓ |
| Ms. C. Fagan (Second 3-year term until 31 July 2024) | Member | ✓ | | | | |
| Mr. J.J. Swarts (First term from 1 February 2023 until 31 January 2026) | Member | ✓ | ✓ | ✓ | ✓ | ✓ |
| Mr. N Hendricks (From 1 April 2025) | Member | | | | | |

### 2.8.3 Performance, Risk & Audit Committee (PRAC) recommendations

**Appendix G**: Audit Committee Recommendations

## *2.9 Internal Auditing*

An annual risk assessment update was performed during April/June 2022, and all relevant risks were populated into the Witzenberg risk register. Updates were performed on a continuous basis.

This risk assessment forms the basis for reviewing the 3-year audit plan as indicated below:

| No | Internal Audit Engagements | Year 1 (24/25) | Year 2 (25/26) | Year 3 (26/27) | Type of Deliverable |
|---|---|---|---|---|---|
| **Mandatory** | | | | | |
| Pre-determined Objective (PDO) Audits | | | | | |
| 1 | Performance Information Audit for all Quarters | ✓ | ✓ | ✓ | Assurance |
| 2 | Performance Management System | ✓ | ✓ | ✓ | Assurance |
| Division of Revenue Act | | | | | |
| 3 | Grant Funding- Compliance with the Division of Revenue Act, Roll-over funding | ✓ | ✓ | ✓ | Assurance |
| Loss control | | | | | |
| 4 | Loss Control | ✓ | ✓ | ✓ | Advisory/Assurance |
| Risk Management | | | | | |
| 5 | Risk Assessment | ✓ | ✓ | ✓ | Advisory/Assurance |
| **Risk Based** | | | | | |
| 6 | Recruitment and terminations | | ✓ | | Assurance |
| 7 | Asset Management | ✓ | ✓ | ✓ | Assurance |
| 8 | Housing | | ✓ | | Assurance |
| 9 | Municipal Staff Regulations- Performance Management | | ✓ | | Assurance |
| 10 | Revenue Enhancement- Valuation Roll | | | ✓ | Assurance |
| 11 | Fleet Management | ✓ | | | Assurance |
| 12 | Cashiers- Remote Offices | ✓ | | | Assurance |
| 13 | Supply Chain Management- Quotations below R2000 | ✓ | | | Assurance |
| 14 | Contract Management | | ✓ | | Assurance |
| 15 | EPWP | | ✓ | | Assurance |
| 16 | Dennebos-Utilization of Assets | ✓ | | | Assurance |
| 17 | Health and Safety | ✓ | | | Assurance |
| 18 | Leave Management | ✓ | | | Assurance |
| 19 | Follow up Audits | ✓ | ✓ | ✓ | Assurance |
| 20 | Labour Relations | | ✓ | | Assurance |
| 21 | Town Planning | | | ✓ | Assurance |
| 22 | Overtime | | ✓ | | Advisory/Assurance |
| 23 | Workplace Skills Plan | | ✓ | ✓ | |
| 24 | AGSA Follow- Up MAAP | ✓ | ✓ | ✓ | Advisory/Assurance |
| 25 | Year-end Inventory Count | ✓ | ✓ | ✓ | Advisory/Assurance |
| 26 | Annual Financial Statements (AFS) Review and High-Level Review of Financial Information | ✓ | ✓ | ✓ | Advisory/Assurance |
| 27 | Review of Annual Performance Report | ✓ | ✓ | ✓ | Advisory/Assurance |
| **Governance and Compliance** | | | | | |
| 28 | Municipal Governance/ Fraud and Corruption | ✓ | ✓ | ✓ | Advisory/Assurance |
| **Auxiliary** | | | | | |
| 29 | Internal audit Quality Assurance | ✓ | ✓ | ✓ | |

| | | | | | |
|---|---|---|---|---|---|
| 30 | Ad-Hoc | ✓ | ✓ | ✓ | |

Annual Audit Plan

The Audit Plan for 2024/25 was implemented and the table below provides details on audits completed:

| Audit Activity | Estimated hours | Quarter | Status |
|---|---|---|---|
| **Statutory Audits** | | | |
| DORA compliance | 250 | 4 | Completed |
| Performance Management System | 850 | All | Completed |
| **Follow up audit work** | | | |
| Follow up Internal Audit Findings | 300 | All | Completed |
| Management Audit Action Plan | 250 | All | Completed |
| **Risk based audits** | | | |
| Asset Management- Moveable Assets | 250 | 3 | Completed |
| Fleet management | 250 | 2 | Completed |
| Dennebos- Utilization of Assets | 400 | 2 | Completed |
| Leave Management | 250 | 3 | Completed |
| Municipal Policies | 160 | 2 | Completed |
| Supply Chain management- Quotations below R2000 | 300 | 3 | Completed |
| **AD-Hoc audits** | | | |
| | | | |
| **Other** | | | |
| Combined Assurance Reporting Project | 150 | All | Work in progress |
| IA Quality Assurance | 100 | All | Work in Progress |
| Year-end Stock on behalf of AGSA | 80 | 4 | Completed |

## *2.10 By-Laws*

Below is a list of all the policies developed and reviewed during the financial year:

| Policies developed/ revised | Date adopted | Public Participation conducted prior to adoption of policy (Yes/No) | Date of Publication |
|---|---|---|---|
| Customer Care Policy | In process | | |
| Ward Committee Policy | 30-May-25 | Internal, Council workshop | |
| Housing Administration Policy | 30-Jul-25 | Internal, Council workshop | |
| Risk Management Policy (review) | | Tabled at PRAC | |

## *2.11 Supply Chain Management*

### 2.11.1 Competitive bids more than R 300 000

Bid Committee meetings.

The following table details the number of Bid Committee meetings held for the 2024/25 financial year:

| Bid Specification Committee | Bid Evaluation Committee | Bid Adjudication Committee |
|---|---|---|
| 40 | 38 | 21 |

Attendance of members of the Bid Specification Committee, are as follows:

| Member | Percentage attendance (%) |
|---|---|
| Deputy Director Finance / Manager Financial Administration (Chairperson) | 100 |
| Manager Supply Chain | 100 |
| Relevant technical expert responsible for a function | 100 |

Attendance of members of the Bid Evaluation Committee, are as follows:

| Member | Percentage attendance (%) |
|---|---|
| Deputy Director Finance / Manager Financial Administration (Chairperson) | 100 |
| Supply Chain Practitioner | 100 |
| Relevant technical expert responsible for a function | 100 |

Attendance of members of the Bid Adjudication Committee, are as follows:

| Member | Percentage attendance (%) |
|---|---|
| Director Financial Services (Chairperson) | 100 |
| Director Technical Services | 100 |
| Director Community Services | 100 |
| Director Corporate Services | 100 |
| Manager Supply Chain/Deputy Director: Finance | 100 |

*Note: The percentages as indicated above include the attendance of those officials acting in the position of a Bid Committee Member.*

Awards made by the Bid Adjudication Committee

The Bid Adjudication Committee made 35 awards with of an estimated value of R 100 467 942.

The five highest bids awarded by the Bid Adjudication Committee, are as follows:

| Bid number | Title of bid | Directorate and section | Successful Bidder | Value of bid awarded. |
|---|---|---|---|---|
| 08/2/21/89 | Supply and Delivery of Crushed Stone Aggregate and Sand | Technical Services | AWV Project management (PTY) Ltd | R 10 000 000 |
| 08/2/21/16 | Supply and Delivery of Electrical Equipment Cluster 3 | Technical Services | Jo Castro (PTY) Ltd | R 10 000 000 |
| 08/2/21/24 | Appointment of contractors for Maintenance, repair and replacement of general Electrical infrastructure and wiring of premises for Witzenberg Municipality LV Works | Technical Services | Adenco Construction (PTY) Ltd | R 10 000 000 |

| Bid number | Title of bid | Directorate and section | Successful Bidder | Value of bid awarded. |
|---|---|---|---|---|
| 08/2/21/73 | Supply and Servicing of Portable Chemical Toilets and emptying of Septic Tanks in the Witzenberg Area | Technical Services | Bidvest Services (PTY) Ltd | R 9 900 000 |
| 08/2/21/16 | Supply and Delivery of Electrical Equipment Cluster 14 | Technical Services | Jo Castro (PTY) Ltd | R 6 000 000 |

Awards made by the Accounting Officer

In terms of paragraph 5(2)(a) of Council's Supply Chain Management Policy, only the Accounting Officer may award a bid which is more than R10 million. The power to make such an award may not be sub-delegated by the Accounting Officer. The Accounting Officer made 11 awards with an estimated value of R 244 697 273.

The following bids was awarded by the Accounting Officer during the 2024/25 financial year:

| Bid number | Title of bid | Directorate and section | Successful Bidder | Value of bid awarded. |
|---|---|---|---|---|
| 08/2/21/75 | Provision of Security Services, Tactical and Crowd Control Management at Municipal Buildings and Sites in the Witzenberg Municipal Area (Re-Advertisement) | Corporate Services | Fepang Protection Group (PTY) Ltd | R 80 000 000 |
| 08/2/22/62 | Streets And Stormwater Maintenance in Witzenberg Municipal Area | Technical Services | Actophambili Roads (Pty) Ltd | R 30 000 000 |
| 08/2/21/16 | Supply and Delivery of Electrical Equipment Cluster 12 | Technical Services | Jo Castro (PTY) Ltd | R 24 000 000 |
| 08/2/22/29 | Upgrade of Ceres 11KV switching substation | Technical Services | VE Reticulation (PTY) Ltd | R 22 720 985 |
| 08/2/21/82 | Electrical and Mechanical Maintenance of Water and Sewer Pump Stations. Treatment Works and Related Infrastructure in Witzenberg Area | Technical Services | SNR Electrical CC | R 20 000 000 |

Awards made by the Bid Adjudication Committee

No bid was awarded by the Bid Adjudication Committee in terms of paragraph 44 (2) of the Supply Chain Management Policy and paragraph 37 (2) of the Supply Chain Regulations.

Appeals lodged by aggrieved bidders.

The following appeals were lodged by aggrieved bidders on awards made in terms of section 62(1) of the Municipal Systems Act (Act 32 of 2000):

| Bid number | Bid title | Date of appeal | Appellant | Reason for appeal | Dismissal | Dealt by |
|---|---|---|---|---|---|---|
| None | | | | | | |

Awards made to enterprises within the Witzenberg municipal area.

The following table details the value of competitive bids awarded to enterprises within the Witzenberg Municipal Area during the 2024/25 financial year:

| Number of contracts awarded to enterprises within the Witzenberg municipal area | Percentage of contracts awarded to enterprises within the Witzenberg municipal area (%) | Value of contracts awarded to enterprises within the Witzenberg municipal area. R | Percentage of contract value awarded to enterprises within the Witzenberg municipal area (%) |
|---|---|---|---|
| 6 | 13.04 | 38 454 044 | 11.14 |

### 2.11.2 Formal written price quotations between R 30 000 and R 300 000

Awards made to enterprises within the Witzenberg municipal area.

A total of 54 formal written price quotations amounting to R 8 298 123 were awarded.

The following table details the value of formal written price quotations awarded to enterprises within the Witzenberg municipal area during the 2024/25 financial year:

| Number of contracts awarded to enterprises within the Witzenberg municipal area | Percentage of contracts awarded to enterprises within the Witzenberg municipal area (%) | Value of contracts awarded to enterprises within the Witzenberg municipal area. R | Percentage of contract value awarded to enterprises within the Witzenberg municipal area (%) |
|---|---|---|---|
| 11 | 20.37 | 1 449 545 | 17.46 |

### 2.11.3 Deviation from normal procurement processes

Paragraph 44 of Council's Supply Chain Management Policy allows the Accounting Officer to dispense with the official procurement process. Deviations amounting to R 6 542 343 were approved by the Accounting Officer. The following table provides a summary of deviations approved on an annual and monthly basis respectively:

| Type of deviation | Number of deviations | Value of deviations R | Percentage of total deviations value (%) |
|---|---|---|---|
| Single supplier | 60 | 3 087 855 | 47.33 |
| Impossible | 0 | 0 | 0.00 |
| Impractical | 28 | 2 765 276 | 42.38 |
| Emergency | 14 | 671 212 | 10.29 |

This amount shows a decrease of R 3 286 770 compared to the previous year's figure of R 9 811 113. It should be noted that although various processes were implemented to reduce the number and value of deviations it fluctuates during each period and will not necessarily reflect the same patterns.

### 2.11.4 Logistics management

The system of logistics management must ensure the following:

- the monitoring of spending patterns on types or classes of goods and services incorporating, where practical, the coding of items to ensure that each item has a unique number.
- the setting of inventory levels that includes minimum and maximum levels and lead times wherever goods are placed in stock.
- the placing of manual or electronic orders for all acquisitions other than those from petty cash.

- before payment is approved, certification by the responsible officer that the goods and services are received or rendered on time and is in accordance with the order, the general conditions of contract and specifications where applicable and that the price charged is as quoted in terms of a contract.
- appropriate standards of internal control and warehouse management to ensure that goods placed in stores are secure and only used for the purpose for which they were purchased.
- regular checking to ensure that all assets including official vehicles are properly managed, appropriately maintained and only used for official purposes; and
- monitoring and review of the supply vendor performance to ensure compliance with specifications and contract conditions for particular goods or services.

- Each stock item at the municipal stores, Drommedaris Street, is coded and listed on the financial system. Monthly monitoring of patterns of issues and receipts is performed by the Storekeeper. Inventory levels are set at the start of each financial year. These levels are set for normal operations. In the event that special projects are being launched by departments, such information is not communicated timely to the Stores section in order to gear them to order stock more than the normal levels. Internal controls are in place to ensure that goods and services that are received are certified by the person responsible, which is in line with the general conditions of contract. Regular checks are performed to determine the condition. Quarterly stock counts are performed so that surpluses, deficits, damaged and redundant stock items are identified and reported to the Council. As of 30 June 2025, the value of the stock at the municipal stores is calculated at R 16 337 600, with a satisfactory stock turnover rate of 0.87. For the 2024/25 financial year, a total of R 185 341.32 was accounted for as damaged inventory and R 301 940.15 was accounted for as redundant.

### 2.11.5 Disposal management

The system of disposal management must ensure the following:

- immovable property is sold only at market related prices, except when the public interest or the plight of the poor demands otherwise.
- movable assets are sold either by way of written price quotations, a competitive bidding process, auction or at market related prices; whichever is the most advantageous.
- Firearms are not sold or donated to any person or institution within or outside the Republic, unless approved by the National Conventional Arms Control Committee.
- Immovable property is let at market related rates, except when the public interest or the plight of the poor demands otherwise.
- All fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are reviewed annually.
- Where assets are traded in for other assets, the highest possible trade-in price is negotiated; and
- In the case of the free disposal of computer equipment, the Provincial Department of Education is first approached to indicate within 30 days whether any of the local schools require this equipment.

We are complying with section 14 of the MFMA which deals with the disposal of capital assets.

A Consolidated report of all assets identified for disposal were approved by Council and the Accounting Officer respectively. An auction was held on 26 March 2025 for all assets approved for disposal. The total proceeds from the auction amounted to R 3 080 415.65 (Incl. VAT).

### 2.11.6 Performance management

The SCM policy requires that an internal monitoring system be established and implemented to determine, based on retrospective analysis, whether the SCM processes were followed and whether the objectives of the SCM policy were achieved.

Monitoring of internal processes is an on-going process. Procedure manuals for various SCM processes have been updated and are awaiting approval for implementation. Monthly reporting concerning appeals received by aggrieved bidders is also done to measure the performance of the bid specification and bid evaluation committees.

The Accounting Officer has appointed the Internal Auditor as the independent observer to attend bid committee meetings. This further enhances transparency regarding our bid committee system and compliance with all relevant legislation.

The following company and its directors were listed as restricted suppliers during the 2024/25 financial year:

None

## *2.12 Website*

Municipalities are required to develop and maintain a functional website that displays relevant information as per the requirements of Section 75 of the MFMA and Section 21A and B of the MSA as amended.

The website should serve as a mechanism to promote accountability and transparency to communities and therefore information posted should be accurate and timeously updated.

The municipal website is a key communication mechanism in terms of service offering, information sharing and public participation. It is a communication tool that should allow easy and convenient access to relevant information. The municipal website should serve as an integral part of the municipality's Communication Strategy.

The table below gives an indication about the information and documents that are published on our website.

| Description of information and/or document | Yes/No |
|---|---|
| **Municipal contact details (Section 14 of the Promotion of Access to Information Act)** | |
| Full Council details | Yes |
| Contact details of the Municipal Manager | Yes |
| Contact details of the CFO | Yes |
| Physical address of the Municipality | Yes |
| Postal address of the Municipality | Yes |
| **Financial Information (Sections 53, 75, 79 and 81(1) of the MFMA)** | |
| Draft Budget 2023/24 | Yes |
| Adjusted Budget 2023/24 | Yes |
| Asset Management Policy | Yes |
| Customer Care, Credit control and Debt collection Policy | Yes |
| Indigent Policy | Yes |
| Funds and Reserves Policy | Yes |
| Investment and Cash Management Policy | Yes |
| Rates Policy | Yes |
| Supply Chain Management Policy | Yes |
| Tariff Policy | Yes |
| Veriment Policy | Yes |
| Petty Cash Policy | Yes |
| Long Term Financial Policy | Yes |
| Borrowing Policy | Yes |
| SDBIP 2023/24 | Yes |

| Description of information and/or document | Yes/No |
|---|---|
| **Integrated Development Plan and Public Participation (Section 25(4)(b) of the MSA and Section 21(1)(b) of the MFMA)** | |
| Reviewed IDP for 2023/24 | Yes |
| IDP Process Plan for 2023/24 | Yes |
| **Supply Chain Management (Sections 14(2), 33, 37 and75(1)(e) and(f) and 120(6)(b) of the MFMA and Section 18(a) of the National SCM Regulation)** | |
| List of capital assets that have been disposed | Yes |
| Long-Term borrowing contracts | Yes |
| **Reports (Sections 52(d), 71, 72 and75(1)(c) and 129(3) of the MFMA)** | |
| Annual Report of 2022/23 | Yes |
| Oversight reports | Yes |
| Mid-year budget and performance assessment | Yes |
| Quarterly Reports | Yes |
| Monthly Budget Statement | Yes |
| **Performance Management (Section 75(1)(d) of the MFMA)** | |
| Performance Agreements for employees appointed as per S57 of Municipal Systems Act | Yes |
| **Assurance Functions (Sections 62(1), 165 and 166 of the MFMA)** | |
| Audit Committee charter | Yes |
| Risk Management Policy | Yes |

## *2.13 Communication & Public Satisfaction*

Local government holds both a legal obligation and a political responsibility to ensure regular and effective communication with the community. The Constitution of the Republic of South Africa Act 1996, along with other statutory enactments, places a clear obligation on local government communicators and demands high levels of transparency, accountability, openness, participatory democracy, and direct engagement with communities to improve the lives of all citizens. Good customer care is fundamental to government organizations due to their constant interaction with members of the public.

All local government entities strive to uphold the following Constitutional ideals in developing appropriate policy and legislative frameworks concerning service delivery in the public sector:

- Promoting and maintaining high standards of professional ethics.
- Providing services impartially, fairly, equitably, and without bias.
- Utilizing resources efficiently and effectively.
- Responding to people's needs; encouraging citizens to participate in policymaking.
- Rendering an accountable, transparent, and development-oriented public administration.

These ideals are realized through adherence to the eight principles of Batho Pele:

- **Consultation**
  Consultation, conducted through various tools, is a powerful means of enriching and shaping government policies such as the Integrated Development Plans (IDPs) and their implementation within the Local Government sphere.
- **Setting service standards**
  This principle reinforces the need for benchmarks to consistently measure the extent to which citizens are satisfied with the services or products they receive from departments. It also plays a

critical role in developing service delivery improvement plans to ensure a better life for all South Africans. Citizens should be actively involved in setting service standards.

- **Increasing access**
  One of Batho Pele's primary aims is to provide a framework for decision-making about delivering public services to the many South Africans who currently lack access. It also seeks to address inequalities in the distribution of existing services.
- **Ensuring courtesy**
  Courtesy goes beyond polite words such as 'please' and 'thank you'.
  It requires service providers to empathize with citizens and treat them with the same consideration and respect they would expect for themselves.
- **Providing information**
  Information about services should be readily available at the point of delivery. However, for residents located far from service points, alternative arrangements must be made to ensure accessibility.
- **Openness and transparency**
  A key aspect of openness and transparency is that the public should be well informed about how national, provincial, and local government institutions operate, how effectively they use resources, and who is responsible.
- **Redress**
  This principle stresses the importance of identifying promptly and accurately when services fall below promised standards and having procedures in place to remedy the situation. Public servants are encouraged to welcome complaints as opportunities to improve services and to resolve them quickly for the benefit of citizens.
- **Value for money**
  Many improvements desired by the public often require no additional resources and may even reduce costs. For example, failing to provide a simple, satisfactory explanation during an enquiry might lead to incorrectly completed application forms, causing delays and additional costs.

### 2.13.1 Communication strategy

The Witzenberg Municipality Communication Strategy reflects residents' views regarding communication and perceptions of the municipality. Many expressed views indicate dissatisfaction with municipal communication but should keep in mind that communication is decentralized, and sections/managers are contacted directly sometimes. Should response or service not be satisfactory, matters should be escalated to the communications department or municipal manager's office.

Issues beyond the direct control of local government, such as access to housing, employment opportunities, education, and healthcare are mostly raised. However, local government acts as a conduit to expedite these issues to the appropriate government entities, as well as to support and invest in various programmes aimed at skills development, youth empowerment, social development, and short-term employment opportunities. Levels of literacy, language proficiency, public apathy, education, knowledge of government processes, and access to communication tools also affect how the public perceives local government and may hinder effective communication, particularly in rural areas. A successful communication strategy therefore links local demographics with the municipality's action plan and influences budget allocation according to public needs. The current Communication Strategy was adopted and approved by Council in May and is up for review soon.

Below is a communication checklist of compliance with the communication requirements:

| Communication activities | Yes/No |
|---|---|
| Communication unit | Yes |
| Communication strategy | Yes |
| Communication Policy | Part of the Strategy |
| Media communication | Yes |
| Public participation and ward committees | Yes |
| Online communication | Yes |

| Communication activities | Yes/No |
|---|---|
| Customer satisfaction surveys | Yes |
| Functional complaint management systems | Yes |
| Newsletters distributed at least quarterly | Yes |

### 2.13.2 Communication and query/complaint management

Witzenberg Municipality operates a 24-hour emergency control centre, available seven days a week, 365 days a year, to assist the public. The control centre performs a dual role: escalating service delivery queries to relevant departments such as water and sewerage, electricity, streets, and stormwater; and escalating emergency service incidents to police, ambulance, fire, and law enforcement and traffic services. It also informs senior management and Council of high-priority incidents such as shack fires, housing issues, motor vehicle accidents, obstructions, and health hazards. This ensures decisions regarding expenditure and overtime can be made and monitored.
Complaints are received mostly via telephone and new WhatsApp line, as well as email, website, social media, and letters occasionally and are all routed to the appropriate sections and personnel for resolution. Swift turnaround times and consistent feedback help manage public expectations regarding service delivery timing, methods, and resolution processes. This approach also educates the public on municipal operations, how to engage with the municipality, and fosters public support. Failure to validate complaints and communicate reasons for service interruptions can lead to discord and protest.
The Municipality, with support from the Western Cape Government, is in the process of developing and finalising a Case Management system to improve these processes and enhance service delivery.

### 2.13.3 Communication and municipal marketing

The cornerstone of municipal marketing is the quality of service, which includes the speed of initial response, quality of workmanship, duration until resolution, feedback to complainants, and professional closure of issues. Branding is associated with all types of municipal marketing (logos, uniforms, public engagement, events, etc.).
As illustrated in the current Communication Strategy, the public holds neither a negative nor a distinctly positive perception of municipal services. Marketing efforts focus on logo placement, tourism marketing, internal and external newsletters, social media engagement, media statements, and branding at municipal and other community events. The overarching communication theme is to provide the public with easy access to services, information, personnel, and complaint resolution.

### 2.13.4 Communication and international relations

Witzenberg Municipality is open to establishing mutually beneficial partnerships with international organisations and municipalities aimed at skills development, knowledge sharing, local economic empowerment, and job creation. The municipality regularly holds meetings with visiting international delegations to discuss operations and best practices. Some of these engagements have resulted in twinning agreements that offer developmental support to vulnerable communities.

### 2.13.5 Communication and investor relations

Witzenberg Municipality consistently promotes its service delivery levels and infrastructure to attract investors, highlighting facilities, management, political stability, water and air quality, the natural environment, and the availability of unskilled and semi-skilled labour. Local Economic Development is the champion in this regard.

### 2.13.6 Emergency and disaster communication

When an emergency or disaster is declared by the District, Witzenberg Municipality provides communication support in conjunction with the District, including relaying communications to relevant line functions, sourcing landscape and geographical mapping of the affected area,

gathering inputs from operational services, compiling communication reports to monitor the situation, acting as spokesperson, managing media relations, drafting articles and statements, and providing photographic evidence if required. The Fire Chief is the head of Disaster Management at Witzenberg. A newly established Disaster Management Advisory Forum is held every quarter.

### 2.13.7 Financial communication

Witzenberg Municipality regularly engages with the public on matters such as project expenditure, financial legislation, anti-fraud and corruption measures, and bid and tender processes via social media and printed materials. The aim of financial communication is to promote transparency regarding expenditure and asset management. The municipality strives to comply with, and where possible exceed, audit standards for local government, maintaining a clean audit status. Due to the regulatory nature of financial management, the municipality ensures this information is freely accessible to the public and presented in clear, easily understood language. This information is available across all municipal communication platforms.

### 2.13.8 Electronic communication

Social media is a cost-effective tool for conveying information and is effective because many residents own mobile phones. However, it is labour intensive and has limited reach in rural areas due to poor connectivity and restricted access to mobile data/wi-fi.
The municipality employs all available communication channels to inform residents of urgent updates concerning power outages, water interruptions, road closures, hazardous weather, municipal events, and more as and when received from the various sections. Additionally, general and updated information is accessible on the municipal corporate website. Assistance from the Provincial Government has been requested to upgrade the complaints system. Witzenberg is a recipient for broadband services at the Thusong Centre, which had been finalised in the past year.

### 2.13.9 Interpersonal communication

Witzenberg Municipality facilitates internal communication with employees via the Municipal Manager's office and promoting organisational policies and procedures through internal newsletters. These newsletters include information on long service awards, retirements, salary and benefits, births, marriages, deaths, sporting achievements, training, health and safety, anti-fraud measures, whistleblowing, and more. Each edition carries a theme focusing on employee wellness to promote better health and personal welfare. It also provides a platform for senior management to engage with staff and share important information.

### **2.13.10 Media communication**

The Municipality creates, promotes, and liaises with local and regional media regarding project launches, milestones, municipal issues, and local events. It also responds to media enquiries and statement requests. All external communications are approved by the Municipal Manager according to his delegation, who may appoint spokespersons within the organisation at his discretion.

### **2.13.11 Communication and legislation**

Witzenberg Municipality consults the public on Council and Portfolio Committee decisions impacting local regulations and by-laws. It often seeks initial commentary and feedback to assist decision-making on public issues. Official communications are sent to residents and businesses regarding by-law contraventions. The municipality strives for openness, consistency, and transparency in legal matters, engaging with involved parties to ensure clarity, mutual understanding, and respect for heritage, cultural, and religious beliefs—provided these do not infringe upon others' rights.

### 2.13.12 Visual communication

Visual communication is pivotal to the strategy, especially as many in the municipality's demographic have limited literacy and rely on visual aids to understand messages, nor data or airtime. Visual communication methods include correspondence, branding, photographs, marketing and communication collateral, videos, and events. Municipal vehicles are branded with decals to identify them as official and to instil trust that services and information provided are reliable. Consequently, 'loud hailing' remains an effective method to relay urgent public notifications in the Witzenberg municipal area, dependent on time, capacity, and resources availability.

### 2.13.13 Communication challenges

Despite regular communication with its public, Witzenberg Municipality faces various (and mostly financial) challenges that hamper the following:

- Branding of assets, employees, and infrastructure.
- Limited availability of branded collateral and the lifespan thereof.
- Inability to outsource media monitoring.
- Upgrading of the intranet, website, and complaints system.
- Capacity constraints.
- Poor network coverage due to topography.
- Limited to no free Wi-Fi access.
- Limited access to advanced technology for communication systems, branding, feedback, and reporting.
- Lack of communication or perception-specific research on language use and message penetration.
- Difficulty reaching or engaging small, remote rural communities.
- Internal cooperation and support in terms of communication.

Local government is often criticised for inadequate communication and engagement, but despite these challenges, Witzenberg Municipality continues to demonstrate good governance by prioritising the needs of all residents - commercial, residential, rural, and informal. Our communities are vocal and hold the municipality accountable for performance and improvement. The municipality's reputation for approachability and accessibility stems from frequent public interaction, addressing issues raised, acknowledging faults and limitations where appropriate, and building trust through reliable, quality service delivery and timeous communication.

### 2.13.14 Communication milestones

Witzenberg Municipality strives to continuously communicate municipal information and news to its communities to promote the municipal brand, positively influence perceptions of service delivery, enhance satisfaction ratings, gather suggestions for improvement, and use the most effective communication channels. The Communication Strategy guides these efforts. There is regular interaction with the public through various channels and face-to-face at offices, meetings, events, social media, phone calls, and emails. Concerns and complaints are considered, and systems are improved to enhance communication effectiveness and inclusivity.

A general customer satisfaction survey, including feedback on communication methods and frequency, is available at all municipal offices and is ongoing to ensure sustainable and high quality of service delivery to all. The loud hailing system has been upgraded to broadcast pre-recorded voice messages and is mostly assisting in rural and outlying towns and areas.

Furthermore, a series of weekly live radio interviews was introduced, featuring directorates and sectional heads to inform and educate the public on municipal functions and activities. Fire, Traffic, IDP, Budgeting, and Supply Chain Management departments, among others, have dedicated radio slots and this will continue going forward and with available budget. Witzenberg Tourism also maximises coverage and brand exposure through its marketing strategy, activities, events, and consistent Witzenberg municipal logo usage on all promotional materials as per agreement.

# CHAPTER 3: SERVICE DELIVERY PERFORMANCE

## *3.1 Overview of Performance within the Organisation*

### 3.1.1 Introduction

Performance management is prescribed by Chapter 6 of the Municipal Systems Act and the Municipal Planning and Performance Management Regulations, 2001. Regulation 7(1) of the regulations states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the responsibilities of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The municipality adopted a Performance Management Policy Framework that was approved by Council on 12 April 2024 from the revision approved by Council on 25 July 2018.

The Top Layer SDBIP for 2024/25 was approved by the mayor on the 21st of May 2024. Revisions to the SDBIP Top Layer targets were approved by Council on the 26th of February 2025 and the Adjusted Top Layer SDBIP approved by the mayor on the 28th of February 2025.

Below are the considerations in the development of the Top Layer SDBIP:

- Alignment with the IDP, National KPA's, Municipal KPA's and IDP objectives
- Alignment with the budget
- Oversight Committee Report on the Annual Report
- The risks identified during the municipal risk analysis.
- Areas to be addressed and root causes of the Auditor-General management letter, as well as the risks identified during the audit.

Other additional information with regards to performance:

| | |
|---|---|
| Functions of the municipality | **Appendix D** |
| Performance of entities & service providers | **Appendix I** |
| Service delivery performance at ward level | **Appendix F** |

### 3.1.2 Organisational Performance

The organisational performance is monitored and evaluated via the SDBIP. An operating procedure for the management and implementation of the SDBIP has been developed. The operating procedure was work-shopped with the relevant KPI owners and senior management.

The procedures can be summarized as follows:

- The Performance Administrator informs the relevant KPI owners, senior management and departmental secretaries of the closure date to submit actuals achieved for the preceding month. By the 10th of each month KPI owners complete the template with their actual achieved, performance information and evidence. If a specific target was not reached, reasons with corrective measures must be provided.
- The Performance Administrator generates a report from excel and distributes via email to Senior Management for discussion at Senior Management- and Directorate Meetings. The latter was replaced during the year with an active dashboard display on Microsoft Sharepoint with access shared to all Directors & Managers.
- Results on the Top Layer SDBIP Key Performance Indicators are submitted to the CFO for inclusion in the quarterly Section 52D report that is tabled at Council.
- The quarterly performance report as included in the Quarterly Budget Statement (Section 52D Report), was tabled at Council as follows:
    - 1st Quarterly Budget Statement 10 December 2024

- 2nd Quarter Budget Statement 27 January 2025
- Section 72 Midyear report 27 January 2025
- 3rd Quarterly Budget Statement 30 May 2025
- 4th Quarterly Budget Statement 30 July 2025

### 3.1.3 Individual Performance

Senior Management

The Municipal Systems Act, 2000 (Act 32 of 2000) prescribes that the municipality must enter into performance-based agreements with the Section 57-employees and that performance agreements must be reviewed annually. This process and the format are further regulated by Regulation 805 (August 2006). The performance agreements for the 2024/25 financial year were signed on 27 June 2024.

The appraisal of the actual performance in terms of the 2023/24 signed agreements, took place twice per annum as regulated. The final evaluation of the 2023/24 took place on 5 February 2025. The evaluation for 2024/25 will take place after the auditing of the 2024/25 Annual Performance Report and Annual Financial Statements. The appraisals were done by an evaluation panel as indicated in the signed performance agreements and in terms of Regulation 805. The panel included the following people:

- Executive Mayor – Cllr T Abrahams
- Portfolio Chairperson Technical Services – Ald H Smit and Portfolio Chairperson for Corporate and Financial Services - Cllr J Fredericks
- Chairperson of the Performance, Risk and Audit Committee – Mr J George
- Municipal Manager – Mr D Nasson
- Manager: Human Resources – Ms I Barnard
- Chief: Internal Auditor
- Mr. D McThomas, Municipal Manager of Breede Valley Municipality, review of the Municipal Manager
- Ward Committee included with review of Municipal Manager. - Ms Marinda Mankopan

Individual contracts were entered into with all permanent employees, excluding Section 57 employees, as determined by the Municipal Staff Regulations, Regulation 890 of September 2021. Formal assessments are to be performed by December 2025.

### 3.1.4 The Integrated Development Plan and the Budget

The Reviewed 2024/25 IDP was adopted on 16 May 2024, whilst the budget for 2024/25 was approved by Council on the same day. The IDP process and the performance management process are integrated. The IDP fulfils the planning stage of performance management. Performance management, in turn, fulfils the implementation management, monitoring and evaluation of the IDP.

The table below provides an analysis of the budget allocation and expenditure per Municipal Key Performance Area (Operational expenditure excludes internal transfers):

| Municipal Key Performance Area | Adjusted Capital Budget | Actual Capital Expenditure | Adjusted Operational Budget | Actual Operating Expenditure |
|---|---|---|---|---|
| | R'000 | R'000 | R'000 | R'000 |
| Essential Services | R61 295 | R58 563 | R684 839 | R654 801 |
| Governance | R10 996 | R8 221 | R114 774 | R111 884 |
| Communal Services | R6 394 | R4 713 | R140 223 | R136 298 |
| Socio-Economic Services | R8 695 | R5 570 | R39 761 | R20 964 |
| **TOTAL** | **R87 380** | **R77 067** | **R979 596** | **R923 946** |

### 3.1.5 Strategic Alignment

| Municipal Key Performance Area | Strategic Objective | |
|---|---|---|
| **Essential Services**<br>*Direct service delivery such as the provision of water, sanitation, electricity & solid waste removal. Also include roads & storm water management and subsidised serviced sites.* | 1.1 | Sustainable provision and maintenance of basic infrastructure |
| | 1.2 | Provide for the needs of informal settlements through improved services |
| **Governance**<br>*Includes human resources, finance management, strategic- and town planning, law enforcement, public participation, fire- and disaster services, policy and Council.* | 2.1 | Support institutional transformation and development |
| | 2.2 | Ensure financial viability |
| | 2.3 | To maintain and strengthen relations with international- and inter-governmental partners as well as the local community through the creation of participative structures. |
| **Communal Services**<br>*Indirect public services such as community halls, sports fields, open spaces, parks, resorts, swimming pools, environment.* | 3.1 | Provide and maintain facilities that make citizens feel at home |
| **Socio-Economic Support Services**<br>*Non-core/municipal functions that includes subsidised housing (top structures), Local Economic Development- and Social Development support.* | 4.1 | Support the poor and vulnerable through programmes & policy |
| | 4.2 | Create an enabling environment to attract investment and support to the local economy. |

### 3.1.6 Key Performance Indicators in approved 2024/25 Top Layer SDBIP

Municipal Key Performance Area: ESSENTIAL SERVICES

Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| TecDir1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department | 99% | 98% | 15% | 40% | 75% | 98% | 98% | 99% | 99% | 99% |
| Definition: Percentage reflecting year to date spend /preventative- & corrective planned maintenance budget votes of technical department. Maintenance as defined according to mSCOA and excludes emergency corrective maintenance. | | | | | | | | | | | |
| TecDir3 | % Expenditure on Capital Budget by Technical Directorate | 88% | 95% | 10% | 40% | 60% | 95% | 95% | 96% | 96% | 97% |
| Definition: Percentage reflecting year to date spend / Total capital budget less any contingent liabilities relating to the capital budget of the technical directorate. The total capital budget is the council approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year end. | | | | | | | | | | | |
| WS1.11a | Number of new formal sewer connections meeting minimum standards | New | 10 | 2 | 4 | 6 | 10 | 10 | 12 | 12 | 14 |
| Definition: The total number of new formal residential sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank on a registered erf). Excludes connections at informal settlements. Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| WS2.11a | Number of new formal water connections meeting minimum standards | New | 10 | 2 | 4 | 6 | 10 | 10 | 12 | 12 | 14 |
| Definition: Total number of new formal residential water connections meeting minimum standards. Exclude connections at informal settlements. Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |
| WS4.1 | Percentage of drinking water samples complying to SANS241. | 100% | 98% | 98% | 98% | 98% | 98% | 98% | 98% | 98% | 98% |
| Definition: The percentage of water samples measured that comply with the SANS 241 requirements over a 12-month period for the defined parameters. See the SANS 241 requirements for a detailed breakdown of the various tests involved and the associated standard limits for application. | | | | | | | | | | | |
| EE1.11a | Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality | New | 8 | 2 | 4 | 6 | 8 | 10 | 10 | 10 | 10 |
| Definition: Number of new formal residential supply points commissioned and energised by the municipality. (Excludes informal areas) Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |
| FinInc28 | Number of formal residential properties for which refuse is removed once per week, and which are billed for refuse removal as at period end. | 13 485 | 11 873 | 11 873 | 11 873 | 11 873 | 11 873 | 11 900 | 11 910 | 11 920 | 11 930 |
| Definition: Report on the number of residential properties that have access to the service according to the number of properties billed for the service on the SAMRAS financial system Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |
| WS5.1 | Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses) | New | 40% | 40% | 40% | 40% | 40% | 39% | 38% | 38% | 37% |
| Definition: Non-revenue water is defined as the sum of unbilled authorized consumption, apparent losses (unbilled unauthorised consumption and meter inaccuracies) and real losses (from transmission mains, storage facilities, distribution mains or service connections). | | | | | | | | | | | |
| EE4.4 | Percentage total electricity losses | 10,7% | 10,0% | 11,0% | 10,8% | 10,5% | 10,0% | 10% | 10% | 10% | 10% |
| Definition: Electricity losses have two components: technical and non-technical. Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, transformers, and measurement systems. Non-technical losses are caused by actions external to the power system and consist primarily of electricity theft, faulty or inaccurate meters, and errors in accounting and record-keeping. Losses is a measure of unaccounted for energy. Thus, non-payment is not included as losses. | | | | | | | | | | | |
| TR6.12 | Percentage of surfaced municipal road lanes which has been resurfaced and resealed | New | 1% | 0,0% | 0,0% | 0,5% | 1,0% | 1,0% | 1,0% | 1,5% | 1,5% |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Definition: The distance of surfaced municipal road lanes (class 3-5) in kilometres which has been resurfaced and resealed in relation to the total road lane length. A lane is part of a carriageway that is designated to be used by a single line of vehicles to control and guide drivers and reduce traffic conflicts. Lane widths may vary in width from 3.1m at their narrowest, to 5.5m lanes in higher-order mixed-usage streets. Total municipal road length is measured on a per lane basis, so a road that is four-lanes wide for 1 km has a total network length of 4kms for the purpose of this indicator. | | | | | | | | | | | |

Municipal Key Performance Area: ESSENTIAL SERVICES

Strategic Objective: 1.2 Provide for the needs of informal settlements through improved services

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| TecDir2 | Number of subsidised serviced sites developed. | 0 | No target set as development of serviced sites is not planned and budgeted for in 2024/25. Programme to resume in following year. | | | | | 130 | | 50 | 50 |
| Definition: A housing opportunity is incremental access to and or delivery of one of the following Housing products: Incremental Housing which provides a serviced site with or without tenure. A serviced site is being defined as a demarcated site with access to water & sanitation services located adjacent to a road. | | | | | | | | | | | |
| WS1.11b (Cir88) | Number of new informal sewer connections meeting minimum standards | New | 2 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 |
| Definition: The total number of new informal sewer connections (defined as connections to a flush toilet connected to the sewerage system or a septic tank or a VIP toilet) made by the municipality at informal settlements. This is inclusive of new sewer connections to communal facilities and chemical toilets that meet basic sanitation standards. Only residential. Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |
| WS2.11b | Number of new informal water connections meeting minimum standards | New | 2 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 |
| Definition: Total number of new informal water connections meeting minimum standards (supply of water is Piped (tap) water inside dwelling, Piped (tap) water inside yard, and/or community stand: by the municipality. This is inclusive of new water connections to communal facilities that meet minimum standards. Only informal settlements. Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |
| EE1.11b | Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality | New | The target was removed during the mid-year adjustment as approved by the Council. This decision was due to delays in the procurement process for the Revenue Enhancement Bid, which have made it unlikely that new applications within informal settlements will be processed during this period. | | | | | 7 | 10 | 12 | 15 |
| Definition: Number of new informal residential supply points commissioned and energised by the municipality. Only informal areas. Proxy measure for National Key Performance Indicator. | | | | | | | | | | | |
| TecRef31 | Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste. | 100% | 95% | 95% | 95% | 95% | 95% | 97% | 97% | 97% | 97% |
| Definition: This indicator reflects the percentage of households in demarcated informal areas with access to a to a periodic solid waste removal or a skip for household waste. Access are being defined as households within 200m of a periodic waste pick-up route or skip for household waste. Certain skips may however have been vandalised or removed after provision. Excluding areas that was illegally occupied and not part of the municipalities planning initiatives. Proxy for National KPI. | | | | | | | | | | | |

Municipal Key Performance Area: GOVERNANCE

Strategic Objective: 2.1 Support institutional transformation and development

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| CorpHR13 | Percentage budget spent on implementation of Workplace Skills Plan. | 82% | 96% | 10% | 35% | 60% | 96% | 96% | 96% | 96% | 96% |
| A Workplace Skills Plan is a document that outlines the planned education, training and development interventions for the organisation. Its purpose is to formally plan and allocate the budget for appropriate training interventions which will address the needs arising out of Local Governments' Skills Sector Plan, the municipality's strategic requirements as contained in the IDP and the individual departmental staffing strategies and individual employees' PDP's. The WSP shall also take into account the Employment Equity Plan, ensuring incorporation of relevant developmental equity interventions into the plan. Kpi measures percentage expenditure of vote allocated towards training needs as arise from WSP. Proxy for National KPI. | | | | | | | | | | | |
| CorpHR12 | Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality. | 4 | 4 | 1 | 2 | 3 | 4 | 4 | 4 | 4 | 4 |
| Quarterly reports on the percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan. Quarterly report submitted to Municipal Manager. Proxy for National Performance Indicator. | | | | | | | | | | | |
| GG1.21 | Staff vacancy rate | New | 5% | 5% | 5% | 5% | 5% | 4% | 4% | 4% | 4% |
| The number of unfilled posts in the municipal organisational structure as a percentage of the total number of employee posts in the municipality's organisational structure. The unfilled posts are inclusive of temporary and contract positions that appear on the municipality's approved organisational structure. They are exclusive of unfunded vacant positions on the municipality's approved organisational structure.<br>The number of employee posts that make up the organisational structure approved by the council of the municipality. This is inclusive of temporary and contract workers on the approved organisational structure. It is exclusive of unfunded vacant posts. It is exclusive of Expanded Public Works Programme and short-term appointments that do not reflect on the municipality's approved organisational structure. | | | | | | | | | | | |

Municipal Key Performance Area: GOVERNANCE

Strategic Objective: 2.2 Ensure Financial Viability

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| FinFAdm10 | Financial viability expressed as Debt-Coverage ratio | 1163 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| Definition: This indicator measures debt coverage as (total operating revenue – operating grants received) / debt service payments due within the year. This means the municipality is able to cover its debt service payments from operating revenue excluding grants number of times. Proxy for National KPI. | | | | | | | | | | | |
| FinFAdm11 | Financial viability expressed outstanding service debtors | 84% | 60% | 60% | 60% | 60% | 60% | 60% | 60% | 60% | 60% |
| Definition: These indicator measure service debtors to revenue (total outstanding service debtors / revenue received for services). This means that a % of revenue in the SFP is still outstanding as at year end. Proxy for National KPI. | | | | | | | | | | | |
| FM2.1 | Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) | New | 6% | | | | 6% | 6% | 6% | 6% | 6% |
| Definition: The purpose of the indicator is to provide assurance that sufficient revenue will be generated to repay Liabilities. Alternatively, it assesses the municipality's affordability of the total borrowings.<br>Formula: (1) Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / ((2) Total Operating Revenue - (3) Operating Conditional Grant)<br>Section 71 | | | | | | | | | | | |
| FM7.12 | Collection rate ratio | 93% | 93% | 75% | 88% | 91% | 93% | 94% | 95% | 95% | 96% |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Definition: The ratio measures the revenue collection level of a municipality. It considers the level of increase or decrease of gross debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration<br>Formula: ((1) Gross Debtors Opening Balance + (2) Billed Revenue – (3) Gross Debtors Closing Balance - (4) Bad Debts Written Off) / (2) Billed Revenue<br>Circular 71 | | | | | | | | | | | |
| FM7.2 | Percentage of Revenue Growth excluding capital grants | New | 6% | | | | 6% | 6% | 6% | 6% | 6% |
| Definition: This Ratio measures the overall Revenue Growth excluding Capital Grants. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by the increased Revenue Base or by some other means.<br>Formula ((1) Total Revenue Excluding Capital Grants (current year) - (2) Total Revenue Excluding Capital Grants (previous year)/ (2) Total Revenue Excluding Capital Grants (previous year)<br>Circular 71 | | | | | | | | | | | |
| FM1.14 | Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget | New | 98% | 31% | 45% | 75% | 98% | 98% | 98% | 98% | 98% |
| Definition: The ratio measures the extent of actual Service Charges and Property Rates Revenue generated in relation to budgeted Service Charges and Property Rates Revenue during the financial year. Service Charges includes revenue generated from sale of water, electricity, refuse and sanitation. Property rates include revenue generated from rates and taxes charged on properties.<br>Formula: ((1) Actual Service Charges Revenue + (2) Actual Property Rates Revenue) / (3) Budgeted Service Charges and Property Rates Revenue<br>Section 71 | | | | | | | | | | | |
| FM3.11 | Cash/Cost coverage ratio | New | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Definition: The ratio indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.<br>Formula: (((1)Cash and Cash Equivalents - (2) Unspent Conditional Grants - (3) Overdraft) + (4) Short Term Investment) / (5) Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) Proxy for National KPI.<br>Section 71 | | | | | | | | | | | |
| FM4.11 | Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure | New | 0% | | | | 0% | 0% | 0% | 0% | 0% |
| Definition: The indicator measures the extent to which the municipality has incurred irregular, fruitless and wasteful and unauthorised expenditure. Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Irregular expenditure is incurred by the municipality in contravention of a requirement of the law. Unauthorized expenditure includes overspending of the total amount appropriated in the approved budget.<br>Formula: ((1) Irregular + (2) Fruitless and Wasteful + (3) Unauthorised Expenditure) / (4) Total Operating Expenditure<br>Circular 71 | | | | | | | | | | | |
| FM4.2 | Percentage of total operating expenditure on remuneration | New | 30% | | | | 30% | 30% | 30% | 30% | 30% |
| Definition: The indicator measures the extent of remuneration costs to total operating expenditure. To control this indicator, an organisational review needs to be performed to address duplications and inefficiencies. The municipality needs to implement a proper remuneration policy and performance management system. Remuneration includes employee related costs (permanent and short-term contracts) and remuneration for councillors.<br>Formula: Remuneration ((1) Employee Related Costs + (2) Councillors' Remuneration) / (3) Total Operating Expenditure<br>Circular 71 | | | | | | | | | | | |
| FM4.31 | Creditors payment period | New | 40 | 30 | 30 | 30 | 40 | 40 | 40 | 40 | 40 |
| Definition: This indicator reflects the average number of days taken for trade creditors to be paid. It is a useful indicator to measure the cash flow or liquidity position of a municipality. Total outstanding creditors is total amount owed (capital and operating expenditure) by the municipality. Section 65 of the MFMA clearly prescribe municipalities to pay all monies owed within 30 days of receiving an invoice.<br>Formula: ((1) Trade Creditors Outstanding / (2) Credit purchases (operating and capital) X (3) Number of days in the reporting year to date ((1) Trade Creditors Outstanding / (2) Credit purchases (operating and capital) X (3) Number of days in the reporting year to date<br>MFMA Section 65, Circular 71 | | | | | | | | | | | |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| FM5.21 | Percentage of total capital expenditure on renewal/upgrading of existing assets | New | 68% | | | | 68% | 68% | 70% | 72% | 74% |
| Definition: This indicator measures the extent to which the municipality prioritise or protect its existing infrastructure assets. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset. Formula: (1) Total costs of Renewal and Upgrading of Existing Assets / (2) Total Capital Expenditure MBRR | | | | | | | | | | | |
| FM5.2 | Percentage change of renewal/upgrading of existing Assets | New | 35% | | | | 35% | -16% | -17% | 0% | 0% |
| Definition: This indicator measures the year-on-year percentage change of assets renewal / upgrading. It also assesses whether the municipality has improved its investment towards asset renewal as required. Renewal/Upgrading of Existing Assets refers to costs incurred in relation to refurbishment, rehabilitation or reconstruction of assets to return its desired service levels. It is also referred to as restoration of the service potential of the asset. Formula: ((1) Total costs of Renewal and Upgrading of Existing Assets (current year) - (2) Total costs of Renewal and Upgrading of Existing Assets (previous year))/ ((2) Total costs of Renewal and Upgrading of Existing Assets (previous year)) | | | | | | | | | | | |
| LED3.31 | Average number of days from the point of advertising to the letter of award per 80/20 procurement process | New | 150 | 150 | 150 | 150 | 150 | 145 | 145 | 140 | 140 |
| Definition: The average number of days from the point of advertising to the letter of award per 80/20 procurement process. An 80/20 procurement process refers to public procurement as per the terms of the Preferential Procurement Regulations in terms of the Preferential Procurement Policy Framework Act for bids where an 80/20 Broad-Based Black Economic Empowerment (B-BBEE) thresholds of between R30 000 and R50 million applies. This would apply to tenders awarded within the financial year, and where disputes to the outcome of the tender process were not raised. This does not apply to requests for quotations. Formula: (1) Sum of the number of days from the point of advertising a tender in terms of the 80/20 procurement process to the issuing of the letter of award/ (2) Total number of 80/20 tenders awarded as per the procurement process | | | | | | | | | | | |
| MM1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality. | 99% | 98% | 15% | 40% | 75% | 98% | 99% | 99% | 99% | 99% |
| Definition: Percentage reflecting year to date spend /preventative- & corrective planned maintenance budget votes for the whole of the municipality. Maintenance as defined according to mSCOA and excludes emergency corrective maintenance. | | | | | | | | | | | |
| FM1.11 | Total Capital Expenditure as a percentage of Total Capital Budget | 87% | 95% | 10% | 40% | 60% | 95% | 95% | 96% | 97% | 97% |
| Definition: This indicator measures the extent to which budgeted capital expenditure has been spent during the financial year. Capital expenditure is all costs incurred by the municipality to acquire, upgrade, and renew physical assets such as property, plants, buildings, technology, or equipment. Formula (1) Actual Capital Expenditure / (2) Budgeted Capital Expenditure Section 71 | | | | | | | | | | | |

Municipal Key Performance Area: GOVERNANCE

Strategic Objective: 2.3 To maintain and strengthen relations with international- and inter-governmental partners as well as the local community through the creation of participative structures.

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| MMIDP9 | Number of IDP community engagements held. | 14 | 14 | | 7 | | 14 | 14 | 14 | 14 | 14 |
| Definition: Bi-annual community engagements as per IDP Process Plan held in each of the 7 towns. | | | | | | | | | | | |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| GG2.1 | Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan) | New | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Definition: The percentage of ward committees that are deemed to be 'functional' out of all wards in the municipality. Functional is defined as- they have an agreed annual ward committee action plan by end of Q1 of the year under review and had at least four quorate meetings in that year.<br>Formula: ((1) Functional ward committees) / (2) Total number of wards) | | | | | | | | | | | |
| GG2.11 | Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor) | New | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Definition: The percentage of ward committees that had 6 or more members, excluding the ward councillor, as a proportion of the total number of wards at the last day of the reporting period.<br>Formula: ((1) The number of ward committees with 6 or more members) / (2) Total number of wards) | | | | | | | | | | | |
| ComSoc49 | Number of meetings with inter-governmental partners. | 12 | 12 | 3 | 6 | 9 | 12 | 12 | 12 | 12 | 12 |
| Definition: Number of Inter-Governmental meetings attended. | | | | | | | | | | | |

Municipal Key Performance Area: COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and maintain facilities that make citizens feel at home.

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ComAm34 | Analysis report on customer satisfaction questionnaires on community facilities. | 1 | 1 Report | | | | 1 Report | 1 Report | 1 Report | 1 Report | 1 Report |
| Definition: This indicator measures the submission of an analysis report on a community survey on community perception and satisfaction in respect of the access to and maintenance of certain community facilities. The survey includes at least the provision of questionnaires at certain facilities for customers to complete. | | | | | | | | | | | |
| FD1.11 | Percentage compliance with the required attendance time for structural firefighting incidents | New | 90% | 90% | 90% | 90% | 90% | 90% | 92% | 92% | 93% |
| Definition: Structural fire incidents are defined as incidents of fire outbreaks in habitable formal structures (buildings that have approved building plans) and habitable informal structures (informal residential dwellings where no approved building plans exist). The indicator measures the percentage of times that these incidents receive a response within the 14-minute standard. This measure of the attendance time is the difference between the time of call (the time an official call or notice is received at the official call or reporting centre) and the arrival time (refers to the time captured for the first arriving firefighting response unit regardless from where dispatched or regardless of order of dispatch). The indicator therefore measures the number of all incidents where the attendance time was 14 minutes or less as a percentage of all incidents | | | | | | | | | | | |
| HS3.5 | Percentage utilisation rate | New | The target was removed during the mid-year adjustment as approved by the Council. This Circular 88 indicator was implemented at | | | | | 4% | 4% | 4% | 4% |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | of community halls | | the departmental level in the 2023/24 period. The time of usage component of the indicator was determined manually, with the expectation that an electronic system would be implemented for 2024/25. However, such a system has not yet been finalized, and therefore, auditable evidence for the time of usage of each facility cannot be provided. It was therefore decided that the indicator be removed until an electronic system has been implemented. | | | | | | | | |
| Definition: The percentage of available hours across all community halls that are booked in a year. Where booking data is not kept, the available hours should still be captured in the denominator in order to incentivise booking systems to be put in place. In the absence of standards, a hall is considered available for 12 hours per day for the calendar year. Where a community hall has multiple rooms available, the main hall or largest hall can be used as the basis for calculation. Formula: ((1) Sum of hours booked across all community halls in the period of assessment / (2) Sum of available hours for all community halls in the period of assessment). | | | | | | | | | | | |
| HS3.6 | Average number of library visits per library | New | 12000 | 3000 | 6000 | 9000 | 12000 | 12500 | 12500 | 13000 | 13000 |
| Definition: The average number of library visits per library per year. This measures only municipality managed libraries. Formula: (1) Total number of library visits / (2) Count of municipal libraries | | | | | | | | | | | |
| HS3.7 | Percentage of municipal cemetery plots available | New | 27% | 27% | 27% | 27% | 27% | 25% | 24% | 22% | 22% |
| Definition: The number of burial plots currently available within active, municipal-owned cemeteries as a percentage of the total amount of burial plots in all municipal-owned cemeteries. Municipalities may have different policies and approaches providing for available plots, including where 'stacking' or other provisions for burial are made. Based on the municipality's current policy provisions and used plots, the indicator measures what percentage of the total available cemetery capacity in active cemeteries is currently utilised. | | | | | | | | | | | |
| ComDir2 | Percentage expenditure on Capital Budget by Community Directorate | 83% | 95% | 10% | 40% | 60% | 95% | 95% | 96% | 96% | 97% |
| Definition: Percentage reflecting year to date spend / Total capital budget less any contingent liabilities relating to the capital budget of the community directorate. The total capital budget is the council approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year end. | | | | | | | | | | | |

Municipal Key Performance Area: SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.1 Support the poor and vulnerable through programmes & policy

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ComSoc41 | Number of account holders subsidised through the municipality's Indigent Policy | 3205 | 4500 | 4500 | 4500 | 4500 | 4500 | 4400 | 4300 | 4300 | 4300 |
| Definition: Refers to the number of account holders subsidised through the municipality's Indigent Policy as at the end of reporting period. If result is less than target it is viewed as positive indicating less reliance on subsidies. | | | | | | | | | | | |
| LED2.12 | Percentage of the municipality's operating budget spent on indigent relief for free basic services | New | 3,0% | 4,0% | 4,0% | 3,0% | 3,0% | 5,0% | 5,0% | 4,5% | 4,5% |
| Definition: The amount municipal operating budget expended on free basic services to indigent households (R-value) as a percentage of the total operating budget of the municipality for the period. Free Basic Services are understood in terms of water, sanitation, electricity and waste removal services only. | | | | | | | | | | | |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| LED1.21 | Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) | New | 400 | 100 | 200 | 300 | 400 | 405 | 410 | 410 | 410 |
| Definition: Simple count of the number of short-term work opportunities provided through the municipality by Public Employment Programmes such as Expanded Public Works Programme and other related infrastructure initiatives. EPWP is a nationwide programme covering all spheres of government and SOEs. EPWP projects employ workers on a temporary or ongoing basis with government, contractors, or other non-governmental organisations under the Ministerial Conditions of Employment for the EPWP or learnership employment conditions. The indicator tracks the number of unique work opportunities generated within the quarter, regardless of the duration.<br>Note: Target decreased from previous year due to reduction in EPWP Grant & other infrastructure funds. | | | | | | | | | | | |
| ComSoc42 | Number of engagements with target groups with the implementation of social development programmes. | 29 | 20 | 5 | 10 | 15 | 20 | 22 | 23 | 23 | 24 |
| Definition: The indicator refers to the number of engagements with target groups for the implementation social developmental programmes and /or initiatives. | | | | | | | | | | | |
| ComHS14 | Number of housing opportunities provided per year. | No target | No Target | | | | | 80 | 80 | 80 | 80 |
| Definition: A housing opportunity is incremental access to and or delivery of one of the following Housing products: Practically completed Subsidy Housing which provides a minimum 40m$^2$ house. | | | | | | | | | | | |
| ComHS15 | Number of Rental Stock transferred | 22 | 20 | 0 | 5 | 10 | 20 | 40 | 50 | 50 | 50 |
| Definition: Number of rental stock transferred to approved beneficiaries, using established criteria. Rental stock is being defined as subsidised houses constructed before 1994 (scheme houses) and leased by the municipality to identified and approved beneficiaries. | | | | | | | | | | | |

Municipal Key Performance Area: SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.2 Create an enabling environment to attract investment and support to the local economy.

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ComLed19 | Bi-annual report on investment incentives implemented. | New | 2 Reports | | 1 | | 2 | 2 | 2 | 2 | 2 |
| Definition: Bi-annual report on investment incentives implemented. | | | | | | | | | | | |
| ComLed20 | Quarterly report on the Small Business Entrepreneurs Development Programme. | 4 | 4 Reports | 1 | 2 | 3 | 4 | 4 | 4 | 4 | 4 |
| Definition: Quarterly report on the Small Business Entrepreneurs Development Programme. | | | | | | | | | | | |

| Ref | Key Performance Indicator | Baseline 22/23 | Target 24/25 | Q1 | Q2 | Q3 | Q4 | Target 25/26 | Target 26/27 | Target 27/28 | Target 28/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ComLed4 | Review of the Witzenberg Local Economic Development Strategy. | 4 | 1 Reviewed Strategy | | | | 1 | Action plans | Action plans | Action plans | Action plans |
| Definition: Review of LED strategy, public participation and submission of draft to Council for approval. Measure implementation of action plans in following years. | | | | | | | | | | | |
| LED3.11 | Average time taken to finalise business license applications | New | 5 days | 2 | 3 | 4 | 5 | 5 | 5 | 5 | 5 |
| Definition: The indicator measures the average number of working days a business owner can expected to wait from the date of submission of a complete business licence application to the date of outcome of licensing decision from the municipality. Business license applications refer to those businesses registering to operate and do business within the municipal area. A 'complete application' refers to the point at which all of the required administrative information has been supplied, allowing the municipality to proceed with the processing. A 'finalised' application refers to an application where the municipality has taken a decision to approve or deny the application. An application is consider finalised at the point of the decision, regardless of the time between the decision and the communication of the application outcome. | | | | | | | | | | | |
| LED3.12 | Average time taken to finalise informal trading permits | New | 7 | 4 | 5 | 6 | 7 | 7 | 7 | 7 | 7 |
| Definition: The indicator measures the average amount of time (taken in days) to finalise informal trading permits within a municipality from the point of complete application to the point of adjudication. An informal trading permit is a permission provided by the municipality to small scale businesses with limited trading intentions to operate under certain conditions, usually in terms of a by-law, policy or plan governing informal trading in the municipality. Formula: (1) Sum of the number of days from the time of complete application for each informal trading permit to the time of adjudication/ (2) Number of completed informal trading permit applications finalised | | | | | | | | | | | |
| LED1.11 | Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area | New | 5% | 5% | 5% | 5% | 5% | 6% | 6% | 7% | 7% |
| Definition: This indicator measures the value of municipal operating expenditure that has been spent on payments to contracted organisations with a physical address within the municipal area as a percentage of the total operating expenditure on payments to all contracted organisations. Contracted services are inclusive of consultancy services and refer to services rendered by any entity outside of the municipality secured through a public procurement process. The indicator only pertains to services for which there is a contractual agreement (or equivalent) for services the municipality has procured through a supply chain process. If the municipality has procured the services of its own entities, that would fall within the first data element of the indicator. Formula: (1) R-value of operating expenditure on contracted services within the municipal area / (2) Total municipal operating expenditure on contracted services. | | | | | | | | | | | |

### 3.1.7 National Key Performance Indicators

The Municipal Planning and Performance Management Regulation of 2001 prescribes general key performance indicators in terms of section 43 of the Municipal Systems Act, 2000. Section 43 (2) of the Act determines that key performance indicators set by a municipality must include the general key performance indicators as prescribed.

The general key performance indicators prescribed under section 10 of the regulations are as follows:

- The percentage of households with access to basic levels of water, sanitation, electricity and solid waste removal
- The percentage of households earning less than R 1 100 per month with access to free basic services
- The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan
- The number of jobs created through municipality's local economic development initiatives including capital projects
- The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan
- The percentage of a municipality's budget actually spent on implementing its workplace skills plan
- Financial viability as expressed by the following ratios:
    - Debt coverage
    - Outstanding service debtors
    - Cost coverage

The abovementioned indicators are included in the municipal Service Delivery and Budget Implementation Plan with additional indicators identified to measure performance under each of the strategic objectives.

The absence of definitions and conceptual clarity on these indicators and the fact that the indicators were not revised over the past 24 years required innovation from the municipality to practically measure these indicators in reliance with current methodologies and the availability of information. MFMA Circular 88, Municipal Circular on Rationalisation Planning and Reporting Requirements, from National Treasury, aims to support the alignment of planning and reporting instruments for a prescribed set of municipal performance indicators. The circular further states: *"The Municipal Systems Act (MSA) and the MFMA require alignment between planning and reporting instruments such as the Integrated Development Plan (IDP), the Service Delivery and Budget Implementation Plan (SDBIP) and the Annual Report. However, there has been some confusion as to the results level that indicators in the SDBIP occupy, particularly in component 3. Quarterly projections of service delivery targets and performance indicators for each vote. This is particularly in relation to the goals and objectives set out over the medium term in the IDP, and how they are measured."*

Addendum 6 to the MFMA Circular No. 88 further elaborates as follows on the transitional period:

- That municipalities are encouraged to include Circular 88 indicators as Top Layer Strategic indicators when data quality is of such nature to be subjected to formal assurance processes.
- *"By the end of the third year (2023/24 financial year) of piloting in non-metro municipalities, progress varied considerably across municipalities and provinces. In 2024/25, the DCoG has continued to undertake additional engagements and technical support sessions at provincial level. However, management facilitation will still be required to fully institutionalize the indicators across the 249 non-metro municipalities."*
- *"The previous Addendum 5 update of December 2023 indicated that the regulations, to be developed in terms of Section 43 of the Municipal Systems Act (MSA), and the next MFMA Circular No. 88 update, may provide for a staggered extension of the reform in non-metro municipalities. This could include rolling out the reform to Intermediate City Municipalities (ICMs) in the 2025/26 financial year and extending it to District Municipalities (DMs) and select local municipalities in the 2026/27 financial year."*
- *"DCoG will develop interim guidelines to inform the development of the municipal performance reports in terms of sections 47 and 48 of the MSA in 2025/26 financial year. The interim guidelines will include selected priority indicators from MFMA Circular No. 88 to assess the performance of municipalities building on the pilot experience in 2023. This guideline will support the development of the provincial Section 47 and national Section 48 reports until the regulations come into effect."*
- *"DCoG will draft a circular or issue a notice under Section 107 of the Municipal Systems Act (MSA) to provide guidance to municipalities on the concerns raised about the* ***withdrawal of the 2001 indicators*** *that duplicate the MFMA Circular No. 88 indicators. It is anticipated that the Section 107 notice will be submitted to the Minister for review and approval before being published in the Government Gazette.* ***This notice will inform municipalities that the Municipal Planning and Performance Management Regulations of 2001 will be replaced by the draft regulations currently being developed and consulted under Section 43 of the MSA.*** *This approach aims to provide clearer*

*guidance and direction on compliance requirements during the transition period before the new regulations come into effect."*

To ensure the practical measurement of some of the 2001 indicators, new indicators were developed, and Circular 88 indicators were included that would support and report on the purpose of some of the indicators.

In the paragraphs below an explanation is provided on how and why indicators were developed to support the 2001 national indicators and how they are included in the municipal SDBIP.

**Inclusion of general key performance indicators in SDBIP**

**The percentage of households with access to basic levels of water, sanitation, electricity and solid waste removal**

The indicator is impractical to measure as stated because of the following reasons:
The percentage of households residing in Witzenberg as at period end, is unknown as the municipality does not do population counts. The detailed municipal level results of the 2022 Census have not been released yet with the previous Census completed in 2011. It is also widely accepted that the 2022 Census results are unreliable.
The municipality provides services only to urban areas and the level of services in the rural areas is unknown. The Census of 2011 indicates 46% of the population residing on farms.
In certain urban areas such as Prince Alfred's Hamlet and Op-Die-Berg, Eskom provides electricity and therefore the level of electricity provision in these areas is unknown.

The municipality implemented 8 different indicators to measure "access to basic services" in the formal as well as informal areas. The differentiation between formal and informal is necessary as formal areas are usually serviced through established networks between erven after a request for a connection is received. In formal areas, access to water, sanitation and electricity is measured by using the Circular 88 indicators WS1.11a (nr of sewer connections), WS2.11a (nr of Water connections) and EE1.11a (nr of electricity connections) for the period reported on. Solid waste removal cannot be measured through connections as residential waste is removed on a weekly basis according to a published programme. Each of the 7 towns in Witzenberg is allocated to a specific day when waste is removed. Waste removal is therefore measured through the number of residential properties for which waste is removed and billed for (FinInc28).
The measurement of services in informal areas differs from the above as no official connection processes can be followed as services are not provided through networks to each household. The definition of Circular 88 indicators, WS1.11(sewer connections) and WS2.11 (water connections), includes new connections related to communal facilities for water and sanitation. These indicators were therefore differentiated between formal (individual connections) and informal (communal facilities). The same with electricity connections which are reported separately for formal and informal connections. Informal areas are defined as a demarcated area where households reside on unmarked plots without service networks and roads. In these areas, services are provided through communal facilities such as communal toilets, chemical toilets, stand-alone taps and waste skips. In Witzenberg there are three demarcated informal settlements: Nduli (Ceres), Pine Valley (Wolseley) and Chris Hani (Tulbagh). Solid waste removal as is done in the formal areas is also absent as there are no accessible roads for solid waste vehicles. The access to waste removal in these demarcated areas is measured by determining whether the informal structures are all situated within a radius of 200 meters from communal skips or a route used by refuse removal trucks. In other words, households in the demarcated areas do not have to walk more than 200m to have access to waste disposal facilities. A google image or GIS image is utilized to count the number of structures within a demarcated area. A structure is being counted as a household. Emphasis is being placed on the demarcation of areas as illegal land grab and squatting has rapidly increased over the past couple of years outside the demarcated areas. Areas not identified as demarcated areas are therefore not included in the measurement. Skips are placed at strategic points and area cleaning operations are undertaken periodically in these three demarcated areas. WS1.11b for communal toilet facilities, WS2.11b for communal water facilities, TecRef31 for access to waste removal and EE1.11b for electrical connections in informal areas.

**The percentage of households earning less than R 1 100 per month with access to free basic services**

The number and therefore the percentage of households cannot be determined as explained previously. The amount of R 1 100 is also not applicable anymore and the municipality provides free basic services through its indigent policy to households earning less than R 3 000 per month. The number of account holders that

are subsidised through the municipality's Indigent Policy is, however, measured. If a target is exceeded, it is viewed as a negative as it indicates a deteriorating economic situation as well as insufficient budget for indigent support.
The following indicators are applicable:
Number of account holders subsidised through the municipality's Indigent Policy – ComSoc41
Percentage of the municipality's operating budget spent on indigent relief for free basic services (Circular 88) – LED2.12.

**The percentage of a municipality's capital budget spent on capital projects is identified for a particular financial year in terms of the municipality's integrated development plan.**
The following indicators are applicable:
Percentage spent on capital budget for the whole of the municipality – MM2

**The number of jobs created through municipality's local economic development initiatives including capital projects**
The following indicators are applicable:
Number of work opportunities created through Public Employment Programmes (Incl. EPWP and other related employment programmes). – LED1.21 (Circular 88 indicator)

**The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan.**
This indicator is also impractical to setting a target and to measure. The number of positions that would become vacant during a year cannot be determined beforehand and the appointment of individuals from equity target groups cannot be planned as the applicants are unknown. A report on existing appointments as per the municipality's approved equity plan is compiled on a quarterly basis.
The following indicators are applicable:
Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality – CorpHR12

**The percentage of a municipality's budget actually spent on implementing its workplace skills plan**
The indicator measures the expenditure of the municipality's budget for implementation of the workplace skills plan
The following indicators are applicable:
Percentage budget spent on implementation of Workplace Skills Plan – CorpHR13

**Financial viability as expressed by the following ratios:**
**Debt coverage**
**Outstanding service debtors**
**Cost coverage**
The following indicators are applicable:
Financial viability expressed as Debt-Coverage ratio – FinFAdm10
Financial viability expressed as Cash/Cost-Coverage ratio – FM3.11
Financial viability expressed outstanding service debtors – FinFAdm11

### 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25

Strategic performance of the municipality is measured in terms of the municipality's performance on its key performance indicators (KPI) set in the Top Layer SDBIP. Results rounded for reporting and evaluation purposes.

Actual strategic performance (Top Layer) and corrective measures that will be implemented.

Municipal Key Performance Area: ESSENTIAL SERVICES
Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

| **2024/25 ANNUAL RESULTS (Including corrective measures where required)** | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| TecDir1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department | Percentage of budget spent. | All | 98%/96% | **98%** | **98%** |
| TecDir3 | Percentage expenditure on Capital Budget by Technical Directorate | Percentage of budget spent. | All | 95%/93% | **95%** | **89%** |
| Reason for under-performance:<br>The Directorate was allocated R82.8 million for capital projects with a 95% expenditure target. Roads/Storm Water and Water Departments spent 98% and 95% respectively of their budgets. The Electrical Department underspent by R3.1 million (out of R13.8 million) due to delays at the Ceres Power Station, mainly related to building plan finalisation. The Sanitation Department underspent by R1,1m (out of R16,1m), primarily because network extensions at Skoonvlei depend on plot transfers to new owners before connections can proceed. | | | | | | |
| Corrective measures:<br>The Ceres Power Station project is scheduled for completion in the latter part of 2025/26. Any unspent funds will be carried over to 2025/26. The Skoonvlei sewer network project will commence after property transfers are complete and connection fees have been paid. | | | | | | |
| WS4.1 (Cir88) | Percentage of drinking water samples complying to SANS241. | % of results comply | All | 98%/100% | **98%** | **100%** |
| WS1.11a (Cir88) | Number of new formal sewer connections meeting minimum standards | Nr of new connections | All | New | **10** | **11** |
| WS2.11a (Cir88) | Number of new formal water connections meeting minimum standards | Nr of new connections | All | New | **10** | **16** |
| EE1.11a (Cir88) | Number of formal dwellings provided with connections to mains electricity supply by the municipality | Nr of new supply points | All | New | **8** | **7** |
| Reason for under-performance:<br>The result is dependent on the number of applications received for connections. | | | | | | |
| Corrective measures:<br>Planning of target to be based on historical data and trends. Consider adjustment during mid-year evaluation. | | | | | | |

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| FinInc28 | Number of formal residential properties for which refuse is removed once per week, and which are billed for refuse removal as at period end. | Number of properties | All | 11873/11941 | **11873** | **12056** |
| WS5.1 (Cir88) | Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses) | % of water used | | New | **40%** | **40%** |
| EE4.4 (Cir88) | Percentage of electricity losses. | Percentage electricity losses. | All | 10%/10% | **10%** | **14.6%** |
| Reason for under-performance:<br>Illegal connections have increased with the absence of the Revenue Enhancement project. Old and dilapidated infrastructure including network and substations contribute to technical losses. | | | | | | |
| Corrective measures:<br>The bid for Revenue Enhancement was advertised but responsive bids received was found to be unaffordable for the municipality. The strategy to address will be reconsidered. The upgrading of the Ceres Substation was budgeted for and implemented in 2024/25 at a total expected cost of R 25m. The project is expected to be completed by end of 2025/26. | | | | | | |
| TR6.12 (Cir88) | Percentage of surfaced municipal road lanes which has been resurfaced and resealed. | % of road lanes | All | New | **1%** | **3%** |

Municipal Key Performance Area: ESSENTIAL SERVICES
Strategic Objective: 1.2 Provide for the needs of informal settlements through improved services

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| TecDir2 | Number of subsidised serviced sites developed. | Number of serviced plots. | All | N/A | **No target set** | |
| Note: The construction of subsidised serviced sites was not planned- and budgeted for in 2024/25. The indicator is however included as a 5-year IDP indicator. | | | | | | |
| WS1.11b (Cir88) | Number of new informal sewer connections meeting minimum standards | Nr of Connections | All | New | **2** | **2** |
| WS2.11b | Number of new informal water connections meeting minimum standards | Nr of Connections | All | New | **2** | **2** |

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| EE1.11b | Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality | Nr of Connections | All | New | **0** | **0** |
| Target adjustment approved by Council during mid-year evaluation. The awarding of the Revenue Enhancement Bid is essential to proceed with connections at informal settlements. As by the end of January 2025 the bid has not been advertised yet. | | | | | | |
| TecRef31 | Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste. | Percentage of households | All | 95%/100% | **95%** | **100%** |

NOTE:
The indicators listed above with reference numbers WS1.11b, WS1.12b, EE1.11b and TecRef31 refer specific to the relevant services which are accessible in the three demarcated informal areas of Nduli, Tulbagh (Chris Hani) and Wolseley (Pine Valley). It is reported that all informal households in these three demarcated areas have access to water and sanitation services.
Also refer to the following paragraphs for more detail on specific service delivery levels:
Water Services – Chapter 3 Paragraph 3.2.4
Sanitation – Chapter 3 Paragraph 3.3.4
Electricity – Chapter 3 Paragraph 3.4.4
Waste removal – Chapter 3 Paragraph 3.5.4

Municipal Key Performance Area: GOVERNANCE
Strategic Objective: 2.1 Support institutional transformation and development

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| CorpHR13 | Percentage budget spent on implementation of Workplace Skills Plan. | Percentage of budget spent. | All | 96%/97% | **96%** | **98%** |
| CorpHR12 | Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality. | Quarterly report | All | 4/4 | **4 Reports** | **4 Reports** |
| GG1.21 | Staff vacancy rate | % of vacant budgeted positions | All | New | **5%** | **17%** |
| Reason for under-performance:<br>Not finding suitable candidates for positions due to qualifications determined as per job description. | | | | | | |

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| Corrective measures:<br>Instigate headhunting for qualifying candidates. Training of suitable internal candidates will be intensified with bursaries where required. | | | | | | |

Municipal Key Performance Area: GOVERNANCE
Strategic Objective: 2.2 Ensure Financial Viability

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| FinFAdm10 | Financial viability expressed as Debt-Coverage ratio | Ratio | All | 450/NA | **200** | **599** |
| Note: The municipality do not have any borrowings apart from a financial lease viability. Target was adjusted during mid-year review. | | | | | | |
| FinFAdm11 | Financial viability expressed outstanding service debtors | Ratio | All | 60%/90% | **60%** | **51%** |
| FM7.12 (Cir88) | Collection rate ratio | Percentage revenue collected. | All | 93%/90% | **93%** | **86%** |
| Reason for under-performance:<br>The cutting off of electricity supply and/or blocking of prepaid electricity is only credit control measures currently implemented. There is no credit control measures in areas where Eskom distribute electricity. | | | | | | |
| Corrective measures:<br>Report to be resubmitted to council for workshop and council resolution on credit control measures. | | | | | | |
| FM1.14 (Cir88) | Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget | Percentage | All | New | **98%** | **96%** |
| Reason for under-performance:<br>Decrease in electricity consumption due to the increased use of alternative energy. | | | | | | |
| Corrective measures:<br>Implementation of the Cost of Supply Study recommendations. | | | | | | |
| FM3.11 (Cir88) | Cash/Cost coverage ratio | Ratio | All | New | **3** | **2,6** |
| Reason for under-performance:<br>Collection rate lower than expected. Industrial Effluent payment outstanding from customer. | | | | | | |
| Corrective measures:<br>Improve Credit Control Mechanisms. Conclude an agreement with Industrial Effluent Customer for down payment. Revisit Indigent Policy to expand definition of income to include income from all working individuals on a property. Scrap suspension of credit control mechanisms during December. | | | | | | |

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| Indicator adjustment approved by Council during mid-year evaluation. Indicator FinFAdm9 was removed as it is a duplication of FM3.11 which is a circular 88 indicator. | | | | | | |
| FM4.31 (Cir88) | Creditors payment period | Days | All | New | **40** | **36** |
| Target adjustment approved by Council during mid-year evaluation. Payments are usually delayed at year end with finalisation of projects and retentions and to provide for financial statements. Quarterly targets to remain at 30 days with final quarter and annual set at 40 days. | | | | | | |
| LED3.31 (Cir88) | Average number of days from the point of advertising to the letter of award per 80/20 procurement process | Days | All | New | **150** | **129** |
| MM1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality. | Percentage of budget spent. | All | 98%/96% | **98%** | **97%** |
| Reason for under-performance:<br>The municipality has underspent R 411 714 to have reached the total planned maintenance budget of R 11.9m. The largest portion of underspending was with the Roads Department because of the delay in awarding the road maintenance tender. The initial advertisement for the tender did not result in any responsive bids. Consequently, the tender had to be re-advertised, and the award from the second procurement process was only made late in the financial year. This delay impacted the ability to spend the allocated funds as planned. | | | | | | |
| Corrective measures:<br>The awarded tender covers a three-year period, and it is anticipated that all budgeted planned maintenance projects will be completed as scheduled during the 2025/26 financial year. | | | | | | |
| FM1.11 (Cir88) | Total Capital Expenditure as a percentage of Total Capital Budget | Percentage of budget spent. | All | 95%/93% | **95%** | **88%** |
| Reason for under-performance:<br>The municipality has underspent R 10.3m of the total capital budget of R 87.38m. For the reasons of under expenditure please refer to indicators TecDir3 and ComDir2. | | | | | | |
| Corrective measures:<br>Refer to TecDir3 and ComDir2 for detail. | | | | | | |
| FM5.21 (Cir88) | Percentage of total capital expenditure on renewal/upgrading of existing assets | Percentage of budget spent. | All | New | **68%** | **51%** |
| Reason for under-performance:<br>Slow expenditure on renewal of budgeted projects. | | | | | | |
| Corrective measures: Projects commenced. | | | | | | |
| Target adjustment approved by Council during mid-year evaluation. To be increased after mid-year assessment. | | | | | | |
| FM5.2 (Cir88) | Percentage change of renewal/upgrading of existing Assets | Percentage change | All | New | **35%** | **-8%** |

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| Reason for under-performance:<br>Slow expenditure on renewal of budgeted projects. | | | | | | |
| Corrective measures:<br>Projects commenced. | | | | | | |
| Target adjustment approved by Council during mid-year evaluation. To be increased after mid-year assessment. | | | | | | |
| FM7.2 (Cir88) | Percentage of Revenue Growth excluding capital grants | Percentage of growth | All | New | **6%** | **0,2%** |
| Reason for under-performance:<br>Decrease in electricity consumption due to the increased use of alternative energy. | | | | | | |
| Corrective measures:<br>Implementation of the Cost of Supply Study recommendations. | | | | | | |
| FM2.1 (Cir88) | Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue) | Percentage of budget. | All | New | **6%** | **0%** |
| Target adjustment approved by Council during mid-year evaluation. A loan has been taken up which would influence the indicator's result. | | | | | | |
| FM4.11 (Cir88) | Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure | Percentage of expenditure | All | New | **0%** | **0%** |
| FM4.2 (Cir88) | Percentage of total operating expenditure on remuneration | Percentage of expenditure | All | New | **30%** | **29%** |

Municipal Key Performance Area: GOVERNANCE
Strategic Objective: 2.3 To maintain and strengthen relations with international- and inter-governmental partners as well as the local community through the creation of participative structures.

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| MMIDP9 | Number of IDP community engagements held. | Number of engagements held. | All | 14/14 | **14** | **14** |
| GG2.1 (Cir88) | Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan) | Percentage | All | New | **100%** | **100%** |

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| GG2.11 (Cir88) | Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor) | Percentage | All | New | **100%** | **100%** |
| ComSoc49 | Number of meetings with inter-governmental partners. | Number of meetings attended. | All | 12/12 | **12** | **15** |

Municipal Key Performance Area: COMMUNAL SERVICES
Strategic Objective: 3.1 Provide and maintain facilities that make citizens feel at home.

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| ComAm34 | Analysis report on customer satisfaction questionnaires on community facilities. | 1 Report | All | 1/1 | **1 Report** | **1 Report** |
| FD1.11 (Cir88) | Percentage compliance with the required attendance time for structural firefighting incidents | Percentage of time | All | New | **90%** | **95%** |
| HS3.6 (Cir88) | Average number of library visits per library | Nr of visits | All | New | **12000** | **14136** |
| Note: HS3.5 Mid-year adjustment on target/indicator. Refer to 3.1.6. | | | | | | |
| HS3.7 (Cir88) | Percentage of municipal cemetery plots available | Percentage of plots | All | New | **27%** | **39%** |
| ComDir2 | Percentage expenditure on Capital Budget by Community Directorate | Percentage of budget spent. | All | 95%/96% | **95%** | **58%** |
| Reason for under-performance:<br>The Directorate was allocated R2.65 million for capital projects, with a targeted expenditure rate of 95%. There was an under-expenditure of R1.1m. Of the total allocation, R1 million was earmarked for professional fees related to the Nduli library project, which is scheduled for construction in the 2025/26 financial year. The unspent portion of R320,113 was due to delays in the awarding of the construction contract. Within the Resorts section, R300 819 remained unutilised; these funds were initially intended for vehicle procurement, but the decision was revised after reviewing the available cost information. In the Sport section, an amount of R283,710 was not spent on the upgrade at the Kluitjieskraal sport facility although the fencing portion was completed. Notably, this provision was only included in the budget during the adjustment process in February resulting in limited time to complete the project. | | | | | | |
| Corrective measures:<br>It is expected that an award to appoint a contractor for the Nduli Library will be finalised in July 2025 with no delays foreseen in the construction timeline. The roll-over of unspent funds to proceed with the other mentioned projects will be reviewed with the adjustment budget in August. | | | | | | |

Municipal Key Performance Area: SOCIO-ECONOMIC SUPPORT SERVICES
Strategic Objective: 4.1 Support the poor and vulnerable through programmes & policy

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| ComSoc41 | Number of account holders subsidised through the municipality's Indigent Policy | Number of account holders. | All | 4500/3185 | **4500** | **3580** |
| LED2.12 (Cir88) | Percentage of the municipality's operating budget spent on indigent relief for free basic services | Percentage spend. | All | 5%/3% | **3%** | **2.9%** |
| Target adjustment approved by Council during mid-year evaluation. To be decreased after mid-year assessment. (Quarterly 4%, 4%, 3%, 3%), | | | | | | |
| LED1.21 (Cir88) | Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) | Number of jobs created. | All | 400/403 | **400** | **428** |
| ComSoc42 | Number of engagements with target groups with the implementation of social development programmes. | Number of programmes. | All | 20/32 | **20** | **23** |
| ComHS14 | Number of housing opportunities provided per year. | Number of top structures. | All | No Target | **No Target** | |
| Note: The construction of subsidised houses was not planned- and budgeted for in 2024/25. The indicator is however included as a 5-year IDP indicator. | | | | | | |
| ComHS15 | Number of Rental Stock transferred | Number of properties transferred. | All | 10/5 | **20** | **22** |
| Target adjustment approved by Council during mid-year evaluation. No new subsidy applications were received from December 2024 to February 2025. The registration process can take up to 6 months, so any new applications received in late 2024/25 are unlikely to be registered by the end of June 2025. | | | | | | |

Municipal Key Performance Area: SOCIO-ECONOMIC SUPPORT SERVICES
Strategic Objective: 4.2 Create an enabling environment to attract investment and support to the local economy.

| 2024/25 ANNUAL RESULTS (Including corrective measures where required) | | | | | | |
|---|---|---|---|---|---|---|
| **Ref** | **Key Performance Indicator** | **Unit of Measurement** | **Wards** | **Target/Actual for 2023/24 (Baseline)** | **Target 2024/25** | **Result 2024/25** |
| ComLed19 | Bi-annual report on investment incentives implemented. | Bi-annual Reports | All | 2/2 | **2 Reports** | **2 Reports** |
| ComLed20 | Quarterly report on the Small Business Entrepreneurs Development Programme. | Quarterly Reports | All | 4/4 | **4 Reports** | **4 Reports** |
| ComLed4 | Review of the Witzenberg Local Economic Development Strategy. | Draft review tabled | All | New | **1** | **1** |
| LED3.11 (Cir88) | Average time taken to finalise business license applications | Nr of days | All | 5/2 | **5 days** | **0,8 days** |
| LED3.12 (Cir88) | Average time taken to finalise informal trading permits | Nr of days | All | New | **7 days** | **0,9 days** |
| LED1.11 (Cir88) | Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area | Percentage of budget | All | New | **5%** | **15%** |

COMPONENT A: BASIC SERVICES

## *3.2 Water Services*

### 3.2.1 Introduction

All the towns in the Witzenberg municipal area are equipped with independent water services with their own resources, distribution systems and treatment work.

The main water source for **Ceres** is the Koekedouw Dam. Six boreholes serve as a backup source of supply. Water quality from the Koekedouw is good and it is only chlorinated before distribution. Two reservoirs (3 and 5 Ml) serve as storage reservoirs to the 138.8km distribution network, with 4 supply zones (Bella Vista, Nduli, Ceres main supply zone and Ceres central PRV zone). The network includes 2 X 2 Ml service reservoirs, a booster pump station to the pressure tower (500kl) at Bella Vista, as well as a 750 kl service reservoir, 4.5Ml reservoir and booster pump station at Nduli. The Koekedouw borehole serves as back-up provision and is equipped.

Currently, Klein Berg, Moordenaarskloof and Tierkloof serve as the main sources of water supply to **Tulbagh**. Construction of the Kleinberg pipeline has been completed to provide an additional supply of 1.2 x $10^6$m3/annum from the Klein Berg River. The Kleinberg scheme has now been completed with RBIG funding. This includes the construction of a new storage dam with a capacity of approximately 1 200 000$m^3$, the construction of a rising main and booster pump station. Water is stored in the two storage dams namely "Dorp dam 570000 $m^3$ and the Waverenskroon dam 1 200 000$m^3$. The Waverenskroon dam reached 100% capacity in 2024. Two reservoirs (800 kl and 1 Ml) serve as a clear water storage reservoir to the 41.7km distribution network, with 2 pressure zones. The network includes a booster pump station to the pressure tower (500 kl). A new reservoir for extra storage capacity is planned for 25/26 and 26/27 financial years.

**Wolseley** receives its water supply from the Tierhokskloof weir. No storage facility exists and the dependency on the Tierhokskloof River as a sustainable supply without storage has been identified as a critical risk in water provision for growth in Wolseley. The pipeline will be upgraded in 2024/25 financial year at a cost of R 23 073 146. Purification consists of pressure filters and chlorination. The Ceres Road Reservoir (680 kl) and the 6 Ml Wolseley Reservoir serve as a storage reservoir to the 63.7 km distribution network, with two pressure zones. The network includes a 4.5 Ml services reservoir (Stamper Street Reservoir), which has been resealed to prevent losses, and a booster pump station. An additional pump station with a capacity of 58 l/s was completed during 2010/11 to enable the transfer of "lei" water during periods of low flow, from the Artois Canal to this reservoir. The project also allows for treatment at the reservoir. The Tierhokskloof Bulk Pipeline project is 95% complete, with the pipeline section complete and in operation. The weir section will be completed in August 2025.

**Prince Alfred's Hamlet** has four water sources. They consist of the Wabooms River Weir, a fountain, 1 borehole and a supply line from the Koekedouw Dam. Due to the quality of the raw water, only chlorination is required. Four 500 kl reservoirs serve as storage reservoirs to the 43.3 km distribution network, with only 1 pressure zone.

**Op-die-Berg** has three water sources, a fountain and 2 boreholes. Due to the quality of the water, only chlorination is required. A 60kl and 2 x 500kl reservoirs serve as storage reservoirs to the 7.6km distribution network, with only 1 pressure zone. The new storage reservoir with capacity of 500kl for Op-die-Berg has been completed to ensure adequate storage capacity, as well as meeting the peak demands of the town.

### 3.2.2 Highlights

| Highlights | Description |
|---|---|
| Upgrading & replacement of infrastructure | Completion of pipeline section of Tierhokskloof Bulk Pipeline project.<br>Installation of high-pressure filters – Tulbagh<br>Tulbagh water network analysis. |

### 3.2.3 Challenges

| Challenges | Description |
|---|---|
| Personnel shortage | Number of vacant positions |
| Budget | Limited budget for infrastructure refurbishment, upgrade and replacement of vehicles and out-dated equipment. |
| Vandalism | Vandalism at various water reservoirs and pump-stations and infrastructure is a great concern. |

### 3.2.4 Water Service Delivery Levels

**Total use of water by sector (cubic meters)**

| Year | All | Unaccountable water losses | Percentage losses |
|---|---|---|---|
| | Cubic meters | | |
| 2014/15 | 7 079 144 | 1 463 304 | 20.7% |
| 2015/16 | 6 088 276 | 962 345 | 16% |
| 2016/17 | 6 508 218 | 1 259 772 | 19.36% |
| 2017/18 | 5 835 602 | 1 090 102 | 17.9% |
| 2018/19 | 6 408 893 | 1 136 219 | 17,7% |
| 2019/20 | 6 708 325 | 1 008 621 | 15% |
| 2020/21 | 7 187 597 | 870 884 | 12% |
| 2021/22 | 6 937 365 | 965 175 | 13.9% |
| 2022/23 | 6 533 253 | 767 574 | 11.75% |
| 2023/24 | 6 850 763 | 813 218 | 11.87% |
| 2024/25 | 7 336 783 | 855 985 | 11.67% |

Water losses decreased slightly from 11.87% in 2023/24 to 11.67% in 2024/25 financial year and this volume remains within the target set for the financial year. Management processes are, however, on-going to reduce the rate of water losses even further.

The table below specifies the different water service delivery levels per household for the financial years 2022/23, 2023/24 and 2024/25: Note that the “piped water inside dwelling” figure constitutes the number of accounts and is not a true reflection of the number of households. Other figures represent households. These figures exclude rural areas.

| Description | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|
| | Actual | Actual | Actual |
| **Household** | | | |
| ***Water:* (above minimum level)** | | | |
| Piped water inside dwelling (accounts) | 12 987 | 12 979 | 12 840 |
| Piped water inside yard (but not in dwelling) (accounts) | | | |
| Using public tap (within 200m from dwelling) (households) | 6 640 | 8 141 | 8 662 |
| Other water supply (within 200m) | 0 | 0 | 0 |
| ***Minimum Service Level and Above Sub-total*** | **19 627** | **21 120** | **21 502** |
| ***Minimum Service Level and Above Percentage*** | **100%** | **100%** | **100%** |
| ***Water:* (below minimum level)** | | | |
| Using public tap (more than 200m from dwelling) | 0** | 0** | 0** |
| Other water supply (more than 200m from dwelling | 0 | 0 | 0 |
| No water supply | 0 | 0 | 0 |
| ***Below Minimum Service Level Sub-total*** | **0** | **0** | **0** |
| ***Below Minimum Service Level Percentage*** | **O%** | **0%** | **0%** |
| **Total number of households (formal and informal)** | **0** | **0** | **0** |

**Formal households calculated based on accounts issued (excluding informal households which is actual households). Where figures are less than previous year it is mainly due to the closure of accounts on unregistered erven.*

*** Households outside demarcated areas are not officially provided with a service. The construction of serviced sites in the area was planned for over the long term as all planning and funding for the next 3 years is focused on the Vredebes development at Ceres. In some cases, private connections occur for distribution.*

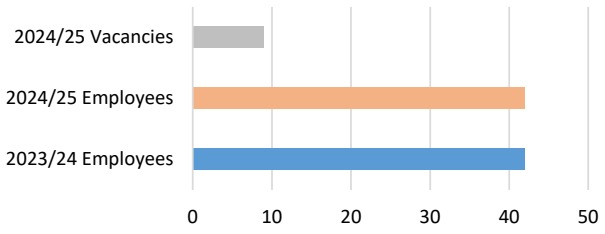
### 3.2.5 Service Delivery Indicators: Water Services

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- WS4.1 - Percentage compliance with drinking water quality standards
- WS2.11 - Number of new water connections meeting minimum standards
- WS5.1 - Percentage of non-revenue water

### 3.2.6 Employees: Water & Sanitation Services

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 11 | 15 | 0 |
| 4 - 6 | 19 | 14 | 3 |
| 7 - 9 | 4 | 4 | 5 |
| 10 - 12 | 5 | 6 | 1 |
| 13 - 15 | 2 | 2 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **42** | **42** | **9** |




### 3.2.7 Capital Expenditure: Water Services

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Tierhokskloof Bulk pipeline | 21 265 378 | 23 979 136 | 23 610 149 | **98%** | 25 000 000 |
| Network Skoonvlei | | 300 000 | 0 | **0%** | 300 000 |
| Network- Water | 750 000 | 2 618 220 | 2 617 122 | **100%** | 2 617 122 |
| Nduli water pipeline R46 | 2 840 138 | 365 213 | 365 213 | **100%** | 4 200 000 |

## *3.3 Wastewater Services (Sanitation)*

### 3.3.1 Introduction

Sewerage and industrial effluent are collected from consumers via a sewerage system which is treated at the **Ceres** Wastewater Treatment Plant. The Plant services the areas of Ceres, Nduli, Bella Vista and Prince Alfred's Hamlet. The sewerage system includes 9 booster pump stations. A portion of the treated effluent is used for irrigation on communal land, sport fields and the golf course.

Sewerage is collected from consumers via a sewerage system and treated at the **Tulbagh** Wastewater Treatment Plant. The sewerage system includes 3 booster pump stations. Treated effluent is partially discharged to a river, under an existing license and the rest is used for irrigation in Church Street and local sport fields.

Sewerage is collected from consumers via a sewerage system and treated at the **Wolseley** Wastewater Treatment Plant. The sewerage system includes 6 booster pump stations. Mechanical and civil upgrades to the plant are planned to ensure that the plant performs at an optimum level and to ensure compliance with national standards. Phase 2A of the planned upgrade which consists of the inlet works (civil) has been completed.

A significant volume of sewage generated at **Prince Alfred's Hamlet** is pumped for treatment to the Wastewater Treatment Works (WWTW) in Ceres. Three pump stations are used for this purpose. Several erven still use private septic tank systems to deal with sewage. These septic tanks are emptied by the municipality on request.

At the town of **Op-Die-Berg**, 75% of the consumers are connected to a sewerage network and treated at the WWTW. The rest are managed through private septic tanks. Septic tanks are emptied by the municipality on request. Upgrades to the WWTW have been completed to ensure adequate capacity, as well as efficient and effective treatment of the wastewater.

All the towns within Witzenberg have attained Green Drop status with the latest assessment and have also scored nationally within the top ten rankings.

### 3.3.2 Highlights

| Highlights | Description |
|---|---|
| New Infrastructure & upgrades | Investigation and preliminary design completed for Wolseley WWTW Upgrades:<br>• Phase1 completed.<br>• Phase 2A inlet works completed |

### 3.3.3 Challenges

| Challenges | Description |
|---|---|
| Personnel shortage | Number of vacant positions |
| Budget | Limited budget for infrastructure refurbishment, upgrade and replacement of vehicles and out-dated equipment. |
| Vandalism | Vandalism challenges at various sewer pump stations and WWTW's |

### 3.3.4 Wastewater (Sanitation) Service Delivery Levels

The table below specifies the different sanitation service delivery levels per household for the financial years 2022/23, 2023/24 and 2024/25.

Note that the "flushed toilet" figure constitutes the number of accounts and is not a true reflection of the number of households. Other figures represent households. These figures exclude rural areas.

| Description | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|
| | Actual | Actual | Actual |
| **Household** | | | |
| ***Sanitation:* (above minimum level)** | | | |
| Flush toilet (connected to sewerage) (accounts) | *13 038 | *13 007 | *13 149 |
| Flush toilet (with septic tank) (nr. of erven) | 717 | 717 | 717 |
| Chemical toilet (only indicate nr of toilets, not included in calculation) | 77 | 114 | 114 |
| Pit toilet (ventilated) | 0 | 0 | 0 |
| Other toilet provisions (above minimum service level) (households – informal areas) | 6 640 | 8 141 | 8 662 |
| ***Minimum Service Level and Above Sub-total*** | **20 472** | **21 865** | **2**2 642 |
| ***Minimum Service Level and Above Percentage*** | **100%** | **100%** | **1**00% |
| ***Sanitation:* (below minimum level)** | | | |
| Bucket toilet | 0 | 0 | 0 |
| Other toilet provisions (below minimum service level) | 0 | 0 | 0 |
| No toilet provisions | **0 | **0 | **0 |
| ***Below Minimum Service Level Sub-total*** | **0** | **0** | **0** |
| ***Below Minimum Service Level Percentage*** | **0%** | **0%** | **0%** |
| **Total number of households (formal and informal)** | **0** | **0** | **0** |

**Formal households calculated based on accounts issued (including serviced sites but excluding informal households which is actual households). Where figures are less than previous year it is mainly due to the closure of accounts on unregistered erven.*

*** Households outside demarcated areas are not officially provided with a service. The construction of serviced sites in the area was planned for over the long term as all planning and funding for the next 3 years is focused on the Vredebes development at Ceres. In some cases, private connections occur for distribution.*

### 3.3.5 Service Delivery Indicators: Wastewater (Sanitation)

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- WS1.11 - Number of new sewer connections meeting minimum standard.

### 3.3.6 Capital Expenditure: Wastewater (Sanitation)

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Network Skoonvlei | | 700 000 | 0 | **0%** | 700 000 |
| Aerator replacement programme | 500 000 | 426 259 | 0 | **0%** | 426 259 |
| Upgrade of Wastewater Treatment Works | 13 043 478 | 13 043 478 | 13 042 435 | **100%** | 13 042 435 |
| Refurbishment WWTW | 750 000 | 1 574 179 | 1 574 178 | **100%** | 1 574 178 |
| Toilets for Informal Settlements | | 161 703 | 161 702 | **100%** | R161 703 |
| Sewer Pumps-replacement | R250 000 | 250 000 | 250 000 | **100%** | R250 000 |

## *3.4 Electricity*

### 3.4.1 Introduction

The National Energy Regulator of South Africa (NERSA) serves as the custodian and enforcer of the National Electricity Regulatory Framework. NERSA regulates licensing, generation, transmission, distribution, and trading of electricity across South Africa.

The upgrading and provision of bulk electricity infrastructure within the Witzenberg Municipality are driven largely by the development of low-cost housing, private residential developments, and industrial growth.
The municipality holds a NERSA-issued electricity distribution license and is responsible for supplying electricity to the towns of Ceres, Tulbagh, and Wolseley. ESKOM supplies electricity to Op-die-Berg, Prince Alfred Hamlet, and surrounding rural areas, including nearby low-cost housing. All erven within the boundaries of the municipality have access to electricity. In line with national policy, all qualifying indigent households receive free basic water and electricity services. However, servicing informal settlements with electricity remains a continuous challenge.

The Electricity Master Plan for Ceres, Wolseley, and Tulbagh updated during the 2022/23 financial year funded through the Western Cape Government's Municipal Energy Resilience (MER) initiative, recommended multiple network upgrades and equipment replacements. The recommendations are based on a detailed condition assessment of the electrical infrastructure, which is essential for future budgeting and infrastructure planning. A budget for these upgrades was made available in the 2024/25 financial year and some of the work has been completed. The upgrading and replacement of equipment will continue in the 2025/26 financial year.

Municipalities play a vital role in electricity provision. Section 153 of the Constitution mandates municipalities to ensure the sustainable delivery of services that support economic and social development.

### 3.4.2 Highlights

| Highlights | Description |
|---|---|
| **Community Safety Improvements** | Additional flood lights and street lighting installed in high-risk areas as identified by the public, improving safety and security. |
| **Energy-Efficient Streetlight Project (Phase 1)** | Phase 1 of the project to replace outdated mercury vapor and high-pressure sodium lights with energy-efficient LED technology was completed. As of 30 June 2025, 890 streetlights had been upgraded. Phase 2 will begin in the 2025/26 financial year. |
| **Ceres Power Station Substation Upgrade** | A contractor was appointed to construct a new Ceres substation. Work is ongoing and scheduled for completion in 2025/26. |
| **Solar PV Plant Environmental Application** | An Environmental Impact Assessment (EIA) application for a proposed 19.5MW solar PV plant in Ceres has been submitted to the Western Cape |

| Highlights | Description |
|---|---|
| | Government. If approved, procurement of an Independent Power Producer (IPP) will follow. |
| **Fleet Upgrade for Service Delivery** | Procurement of four (4) new single cab 4x2 bakkies and one (1) 4-ton truck with an aerial platform (cherry picker) to enhance operational efficiency. |
| **Increased Notified Maximum Demand (Tulbagh)** | Eskom approved an increase of 2MVA for Tulbagh's 11kV intake substation, raising the town's Notified Maximum Demand from 4.5MVA to 6.5MVA. |

### 3.4.3 Challenges

| Challenges | Description |
|---|---|
| **Vandalism and Copper Theft** | This nationwide issue continues to cause significant financial losses, infrastructure damage, and supply interruptions. |
| **Exceeded Notified Maximum Demand (NMD)** | ***Ceres:*** A 5MVA NMD increase request (submitted in 2019) and an additional 1MVA request (submitted in 2022) have not yet been approved by Eskom. Development in Ceres is currently stalled due to delays in Eskom's Romans River 132kV upgrade, now postponed from 2024/25 to 2027/28. ***Wolseley:*** The town has reached its full NMD. A 2.5MVA increase request was submitted to Eskom but not approved. Eskom has indicated that its current 5-year budget does not include a transformer upgrade for Wolseley, leaving the town without additional capacity. |
| **Vacant Posts** | Certain critical positions remain vacant for extended periods, although efforts are underway to address these staffing gaps. |
| **Aging Electrical Network** | Much of the network infrastructure is beyond its useful lifespan, with some components posing operational safety risks. The updated Master Plan has flagged these items for urgent replacement. |
| **Illegal Connections** | Electricity theft, including illegal connections and meter bypassing, remains a serious concern and contributes significantly to energy losses. A procurement process has begun to support meter audits and the removal of illegal connections. |

| Major Towns | Notified Maximum Demand (NMD) | Maximum Demand Growth (NMD) from previous year | Maximum Demand Peak (NMD) |
|---|---|---|---|
| Ceres | 36,5MVA (Additional 5 MVA applied for in 2019 and additional 1MVA in 2022) | +0.91 MVA | 38.73 MVA |
| Wolseley | 5.2 MVA | + 0.4 MVA | 5.2 MVA |
| Tulbagh | 6.5 MVA | - 0.67 MVA | 3.95 MVA |

The energy losses were measured at 14.6% for 2024/25 which is an increase from 10.4% in the previous year. The increase can be attributed to theft, illegal connections and not implementing the Revenue Enhancement program due to failed procurement process.

### 3.4.4 Electricity Service Delivery Levels

| Description | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|
| | Actual | Actual | Actual |
| **Household** | | | |
| ***Energy:* (above minimum level)** | | | |
| Electricity (at least minimum service level - accounts) | 1 610 | 2 109 | 2 112 |
| Electricity - prepaid (minimum service level) | 11 581 | 12 569 | 12 736 |
| ***Minimum Service Level and Above Sub-total*** | **13 191** | **14 678** | **14 848** |
| ***Minimum Service Level and Above Percentage*** | **100%** | **100%** | **100%** |
| ***Energy:* (below minimum level)** | | | |
| Electricity (< minimum service level) | 0 | 0 | 0 |
| Electricity - prepaid (< min. service level) | 0 | 0 | 0 |
| Other energy sources | 0 | 0 | 0 |
| ***Below Minimum Service Level Sub-total*** | **0** | **0** | **0** |
| ***Below Minimum Service Level Percentage*** | **0%** | **0%** | **0%** |
| **Total number of households (formal and informal)** | **0** | **0** | **0** |

**The below minimum service level cannot be determined as the number of pre-paid meters installed in informal areas is unknown. Therefor it cannot be determined the number of households in informal areas without electricity. Dept. of Energy does not fund these connections if households are not on a formalised plot. Where figures are less than previous year it is mainly due to the closure of accounts on unregistered erven.*

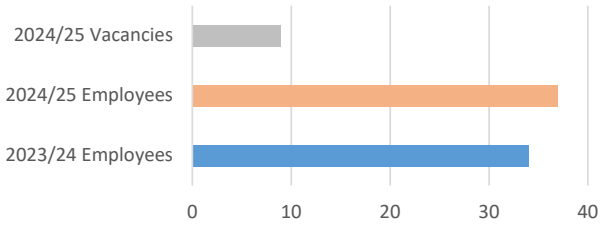
### 3.4.5 Electricity Service Delivery Indicators

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- EE1.11 - Number of dwellings provided with connections to mains electricity supply by the municipality.
- EE4.4 - Percentage of electricity losses

### 3.4.6 Electricity Service: Employees

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 12 | 16 | 4 |
| 4 - 6 | 11 | 13 | 2 |
| 7 - 9 | 3 | 3 | 0 |
| 10 - 12 | 7 | 4 | 2 |
| 13 - 15 | 0 | 1 | 0 |
| 16 - 19 | 1 | 0 | 1 |
| **TOTALS** | **34** | **37** | **9** |




### 3.4.6 Electricity Service: Capital Expenditure

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Upgrade Power Station | 25 000 000 | 7 245 440 | 5 942 754 | **82%** | 25 000 000 |
| Upgrade of Streetlights | | 483 163 | 211 603 | **44%** | 483 163 |
| Electrical Network Refurbishment | 500 000 | 500 000 | 356 558 | **71%** | 500 000 |
| Upgrade of Streetlights | 3 043 478 | 3 043 478 | 2 950 009 | **97%** | 2 950 009 |
| Upgrade of MV Cables | 500 000 | 500 000 | 449 963 | **90%** | 449 963 |
| Upgrade of Streetlights | 50 000 | 56 509 | 45 244 | **80%** | 45 244 |
| Upgrade of LV Network Cables | 500 000 | 253 000 | 252 920 | **100%** | 252 900 |
| MV Substation Equipment | 500 000 | 805 301 | 805 300 | **100%** | 805 300 |
| MV Network Equipment | 500 000 | 188 545 | 188 545 | **100%** | 188 545 |

## *3.5 Waste Management (Collection, Disposal, Recycling & Cleaning)*

### 3.5.1 Introduction

The Witzenberg Integrated Waste Management (IWM) Plan is a statutory requirement of the New National Environmental Management: Waste Act 2008 (Act No. 59 of 2008) which came into effect on 1 July 2009. This Act aims to transform waste management, collection and disposal into a sustainable practice focusing on waste avoidance and environmental sustainability. The primary objective of IWM planning is to integrate and optimize waste management, in order to maximize efficiency and to minimize the associated environmental impact, financial cost and to improve the quality of life of all residents within Witzenberg Municipality.

A Witzenberg Integrated Waste Management Plan was developed for 2022 to 2027 and was endorsed by MEC Local Government. Witzenberg conducts a weekly refuse removal service through curb-side collection on a weekly basis for all households, formal and informal. A standard collection plan, in the form of a Refuse Collection Schedule, is being implemented where collection in each town takes place on separate specified days.

Waste Management Services rendered In Witzenberg include:

- Two bag waste collection system, i.e. black bag and green bag
- Quarterly issuing of black- and green bags to all formal households
- Curb-side collection of waste from formal households, businesses and in informal settlements
- Public awareness and education – done by Waste Ambassadors and Permanent staff
- Waste disposal done at Prince Alfred Hamlet Landfill Site as the only fully operational site, out of the 5 licensed landfill sites in WM
- Cleaning of streets and regular emptying of skips (garden refuse)
- Provision and cleaning of public toilets in Central Business Districts
- After hours teams from 16h00 to 20h00 to clean main routes in CBD area of all towns
- Material Recovery Facility (MRF) located in Ceres, processes recyclables
- Drop Off Facilities located in Wolseley and Tulbagh, accepts recyclables, builders' rubble, and garden waste, dropped off by residents.

Waste management activities are monitored in terms of license requirements, where relevant, and this includes External Audits being conducted by outsourced, independent specialists in the field.
Departmental Audits conducted by Department of Environmental Affairs and Development Planning (DEADP). Internal Audits conducted by in-house staff on a quarterly basis, as per license requirements of the respective sites.

The National Waste Management Strategy (NWMS) is a legislative requirement of the National Environmental Management: Waste Act, 2008 (Act No. 59 of 2008), the "Waste Act". The purpose of the NWMS is to achieve the objectives of the Waste Act. Organs of state and affected people are obliged to give effect to the NWMS.

In compliance with its stipulations regarding waste minimization:

- Curb-side recycling collection service rolled out in Ceres and Prince Alfred Hamlet, and now also Tulbagh. This service will eventually be rolled out in all towns.
- Materials Recovery Facility is fully operational
- Separation at source encouraged by issuing clear bags to households that would like to separate their waste at source
- Each filled bag collected is replaced with a new clear bag to fill up for the next round of collection
- Incentive to municipal account holders (approved tariff as a discount) is offered for each bag of recyclables dropped off at the Drop Off/ MRF

All the above aims to create an enabling environment for the community of Witzenberg to minimize the volume of waste entering our landfill.

### 3.5.2 Highlights

| Highlights | Description |
|---|---|
| Materials Recovery Facility is fully operational | Processing all recyclable material, thus minimizing waste to landfill |
| Appointment of a Superintendent: Landfills & Recycling, as per the approved Organogram | Implementation of planned filling of this vacancy. This filled position enables better service delivery as it pertains to Landfill, MRF and Drop Offs. |
| Drop –off Facility at Wolseley | Serves residents of Wolseley in accepting recyclables, garden waste and builders' rubble |
| Tulbagh Drop Off was completed in September 2024 | Will serve residents of Tulbagh in accepting recyclables, garden waste and builders' rubble |
| Installation of 2 groundwater monitoring boreholes at Prince Alfred Hamlet Landfill Site | Funding received from DEADP, enabled the installation of the boreholes in compliance with the license conditions that require such. Monitoring water quality can be done effectively. |
| Essen Partnership | Waste Management Programme entails the awareness raising of Recycling in Kluitjieskraal, Wolseley with the aim of rolling out a recycling collection service in this area. |

### 3.5.3 Challenges

| Challenges | Description |
|---|---|
| Aged Fleet | Collection time extended working hours during breakages. |
| High cost of hiring of trucks | During breakages, hiring is at times the only alternative, and it is expensive |
| Regional Landfill Site in Worcester | Additional costs involved |
| Non-compliance of landfill sites | High cost to become compliant, and rehabilitation costs of landfills |
| High operational cost of PAH Landfill | Machinery is hired in to effectively manage waste as per the license conditions. |
| Illegal dumping | Regular clearing of areas where waste is illegally dumped creates the impression that it is okay to dump as it will be collected by the Municipality.<br>This is a misconception. |
| Organogram | Needs to be in line with operational requirements developed with time. |
| Vacancies | Unfunded vacancies |

### 3.5.4 Waste Management - Service Delivery Levels

The table below indicates the different waste management (refuse collections, waste disposal, street cleaning and recycling) service delivery standards of the municipality:

| Description | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|
| | Actual | Actual | Actual |
| **Household** | | | |
| ***Refuse removal:* (above minimum level)** | | | |
| Removed at least once a week (accounts) | 13 486 | 13 548 | 13 659 |
| Removed at least once a week or through periodic cleaning programmes (households in informal settlements) | 6 640 | 8 141 | 8 662 |
| ***Minimum Service Level and Above Sub-total*** | **20 126** | **21 689** | **22 321** |
| ***Minimum Service Level and Above Percentage*** | **100%** | **100%** | **100%** |
| ***Refuse removal:* (below minimum level)** | | | |
| Removed less frequently than once a week | 0 | 0 | 0 |
| Using communal refuse dump | 0 | 0 | 0 |
| Using own refuse dump | 0 | 0 | 0 |
| Other rubbish disposal | 0 | 0 | 0 |
| No rubbish disposal | 0 | 0 | 0 |
| ***Below Minimum Service Level Sub-total*** | **0** | **0** | **0** |
| ***Below Minimum Service Level Percentage*** | **0%** | **0%** | **0%** |
| **Total number of households (formal and informal)** | **0** | **0** | **0** |

*Note: Rubbish bags is distributed in informal areas and collected weekly, according to a publicized programme with a periodic cleaning service.*

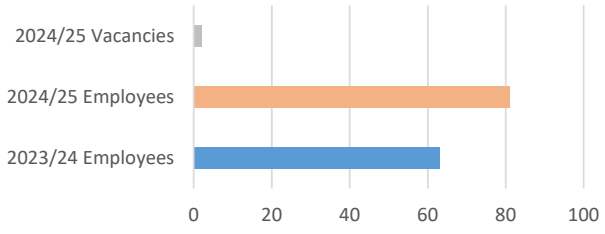
### 3.5.5 Waste Management - Service Delivery Indicators

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- FinInc28 - Number of formal residential properties for which refuse is removed once per week, and which are billed for refuse removal as at period end.
- TecRef31 - Percentage of households in demarcated informal areas with access to periodic solid waste removal or a skip for household waste.

### 3.5.6 Waste Management - Employees

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 39 | 57 | 0 |
| 4 - 6 | 7 | 6 | 0 |
| 7 - 9 | 15 | 15 | 2 |
| 10 - 12 | 1 | 2 | 0 |
| 13 - 15 | 0 | 0 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **63** | **81** | **2** |




### 3.5.6 Waste Management – Capital Expenditure

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Bulk Waste Container Bins | 100 000 | 174 589 | 0 | **0%** | 174 589 |
| Drop-off/Transfer Stations | 100 000 | 278 411 | 277 172 | **100%** | 277 172 |
| Bulk Waste Container Bins | | 133 000 | 132 000 | **99%** | 132 000 |
| Borehole landfill site | | 223 478 | 223 478 | **100%** | 223 478 |
| Fencing Landfill Site | | 201 100 | 201 100 | **100%** | 201 100 |

### 3.5.7 Integrated Waste Management Plan Implementation

| Reporting on the Implementation of the Municipality's Integrated Waste Management Plan (IWMP): Year 0 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| IWMP Goal | Description of Activity for Implementation | Activity implementation score (yes = 1, n=0, partial =0,5) | Actions undertaken | If not implemented – indicate reasons | Planned budget ( R ) | Actual expenditure ( R ) | Person/s Responsible for Monitoring | Frequency of Monitoring (Annually, Biannually, Quarterly, Monthly, Weekly, Daily) |
| Effective solid waste service delivery. | Update the collection schedule | 1 | Schedule updated | | N/A | | | |
| | Prevent illegal dumping | 1 | Provision of skips/bins and regular emptying | | R100 000 | R100 000 | | |
| | Evaluate waste management fleet | 1 | Fleet evaluated, application for MIG funding submitted | | N/A | | | |
| Promote waste minimisation and recycling. | Implement separation at source in all towns | 1 | Household recycling collection done, bags provided | | R250 000 | R250 000 | | |
| | Improve recyclables diversion rate | 1 | MRF in operation | | N/A | | | |
| | Darft an Organic Waste Diversion Plan | 1 | Organic Waste Diversion Plan finalized | | N/A | | | |
| | Implement organic waste diversion diversion initiatives | 0,5 | Household garden waste collection done, bags provided | | R1 350 286 | R1 350 286 | | |
| | Implement Swop Shops | 0 | To be explored | New concept for WLM, planning required | N/A | | | |
| | Establish Drop Off Facilities in all towns | 0,5 | Drop Off in Wolseley and Tulbagh | | R1 477 172 | R1 477 172 | | |
| Ensure safe and integrated management of hazardous waste. | Provide household hazardous waste solutions | 0 | To be explored | New service for WLM, planning required | TBC | | | |
| | Ensure major hazardous waste generators are registered on IPWIS | 0 | To be done | New service for WLM, planning required | TBC | | | |
| Improve waste education and public awareness. | Appoint public awareness task force | 0,5 | Superintendent appointed, leads awareness team | | N/A | | | |
| | Implement waste awareness programmes | 1 | Regular waste awareness programmes conducted | | N/A | | | |
| | Waste Management Training courses | 0 | To be expolred | No accredited courses available | TBC | | | |
| | Improve hazardous waste knowledge | 0 | To be expolred | No accredited courses available | TBC | | | |
| Ensure sound budgeting for integrated waste management. | Review Organogram | 1 | Organogram reviewed and implemented | | N/A | | | |
| | Ensure availability of sufficient budget for landfill rehabilitation and closure | 1 | Grap 19 report on record | | N/A | | | |
| | Ensure availability of sufficient budget for new waste management facilities | 1 | Not applicable.Worcester Regional Landfill Site being constructed | | N/A | | | |
| | Conduct cost analysis study | 0 | To be expolred | Consultant to be appointed | TBC | | | |
| Improve regulatory compliance. | Conduct External Landfill Audits as per landfill licence requirements | 1 | Done as per licenece requirements | | R197 182 | R197 182 | | |
| | Ensure compliance of the landfill containment barriers with Reg 636 | 0 | Not done | Only PAH Landfill operational | N/A | | | |
| Improve waste information management. | Improve recyclables record keeping | 1 | MRF in full operation and licenced weighbridge in use. | | N/A | | | |
| | Improve organic waste record keeping | 0,5 | Garden waste volumes is recorded on IPWIS | | N/A | | | |
| | Develop industry waste database | 0,5 | Registration record being maintained | | N/A | | | |
| | Total number of actual activities implemented | 14,5 | | | Actual budget expended on Implementing the IWMP | R3 374 640 | | |
| | Total number of activities required to be implemented as per the IWMP | 24 | | | | | | |
| | Implementation score | 60% | | | | | | |

### 3.5.8 Measures taken to secure the efficient delivery of waste management services

| Measures Taken to Secure the Efficient Delivery of Waste Management Services | | | | |
|---|---|---|---|---|
| **Description** | **Indicate (Yes/No)** | **Elaborate on Measures Undertaken/ Provide Reasons if not Undertaken** | **Indicate (Yes/No)** | **Elaborate on Measures Undertaken/ Provide Reasons if not Undertaken** |
| | **Year -1** | | **Year 0** | |
| Establishment of additional waste management infrastructure | YES | Additional Drop Off built in Tulbagh | NO | No Funding |
| Upgrade of existing waste management infrastructure | YES | Installation of Groundwater monitoring boreholes | YES | Fencing of PAH Landfill Site |
| Addressing compliance issues at waste management facilities | YES | Internal and External Audits conducted | YES | Internal and External Audits conducted |
| Clean-up of illegal dumping | YES | FEL and Hooklift truck with bins used to clear | YES | Hiring in of Digger Loader and Tipper Truck |
| Additional equipment procured | YES | Bulk Bins for Hooklift Truck | YES | Front End Loader and Hooklift Truck |
| Additional vehicles procured | NO | Funding | YES | Budget made available |
| Additional waste management or collection staff employed | YES | Funded vacancies filled | YES | Funded vacancies filled as per new organogram |
| Staff training undertaken | NO | Specific accredted training not available | NO | Specific accredted training not available |
| Improved waste collection route planning | YES | Schedule reviewed and implemented, now also recycling collection | YES | Schedule reviewed and implemented |
| Use of technology | NO | Options to be explored | NO | Not a priority |
| Other measures undertaken e.g. funding applications, shared services, secondments etc. | YES | MIG funding application submitted, inclusion in Regional Landfill Site | NO | N/A |

### 3.5.9 Compliance with Waste Management Standards

| Compliance with Waste Management Standards | | | | | | |
|---|---|---|---|---|---|---|
| | **Year -1** | | | **Year 0** | | |
| **Applicable Standard *(e.g. National Domestic Waste Collection Standards , 2013)*** | **Compliance with Standard (Yes/No)** | **Provide Detail on Compliance/Non-Compliance** | **Measures Undertaken to Secure Compliance with Standard** | **Compliance with Standard (Yes/No)** | **Provide Detail on Compliance/Non-Compliance** | **Measures Undertaken to Secure Compliance with Standard** |
| National Waste Management Strategy | Yes | Waste Minimization - Recycling | Collection service , and bags issued | | | |
| National Norms and Standards for Storage of Waste | Yes | Drop Offs complies | Operates within the stipulated threshold | | | |
| NEM:WA(59 of 2008) - National Norms and Standards for disposal of waste to Landfill | Yes | Audits being conducted to guide towards compliance | Service Provider appointed | | | |
| | | Non Compliances mainly due to budget constraints | Budget to be availed | | | |
| National Environmental Management: Waste Act (59/2008): National Domestic Waste Collection Standards | Yes | All households receives scheduled waste collection service bags provided, in addidtion to drop offs as | Collection service in place. | | | |
| NEM:WA(59 of 2008) - National Norms and Standards for disposal of waste to Landfill(R.363 August 2013) | No | Basal liner/Barrier designs not adhered to at PAH Landfill | Budget constraints | | | |
| NEM:WA (59of 2008) - National Waste Information Regulations (January 2013) | Yes | Monthly IPWIS reporting being done | Staff appointed | | | |
| National Norms and Standards for the Sorting, Shredding, Grinding,Crushing, Screening, Chipping or Baling of General Waste, 2017 | Yes | MRF operated, but still under threshold that require registration | Monitoring done | | | |

## *3.6 Housing*

### 3.6.1 Introduction

Phase F1, Vredebes, which consists of 635 serviced plots, was completed at a total value of R 35m. The 1st Phase to construct houses in Vredebes started in 2019.
The first houses were handed over by the MEC for Housing in December 2019 and in total 229 houses were completed by end of June 2020. All houses handed over and occupied by 14 December 2020. The 1st phase of houses consists of 600 top structures were planned to be built at 200 per year but due to constraints in providing electricity the building of houses was stopped.

In 2023/24 financial year additional funding was received for the building of 150 ABT houses in conjunction with electricity availability. The building of these houses started at the end of October 2023 with completion end June 2024.

### 3.6.2 Highlights

| Highlights | Description |
|---|---|
| 150 ABT houses were out of the outstand 371 houses completed as part of the original 600 houses | 150 ABT Houses completed end June 2024 |
| Approval of the UISP Project for 188 sites in Nduli | Planning money made available to the amount of R 1m by DoHS. Layout for the project has been completed but could not continue because of Phase H in Vredebes that was stopped because of the electricity supply which ESCOM cannot provide. The process of decanting cannot start because of no alternative land available; we however start with allocation and moving of 11 families to Vredebes who stayed in Mooiblom where the 188 sites need to be developed. |
| Money received for building of 150 ABT houses as part of already approved project in Vredebes. | 150 ABT Houses completed but not all handed over, ABT concept includes making use of special bricks and for the first these houses were also equipped with solar geysers. |

### 3.6.3 Challenges

| Challenges | Description |
|---|---|
| Selling and renting of RDP houses | Beneficiaries are in desperate need for money, and this is a way to generate an extra income. Sales are made illegally without houses being transferred which hampers the transfer processes because in some case the beneficiaries who received the subsidy are gone or deceased. No definite guidelines from the DoHS which must enforce the pre-emptive right |
| Transfer of rental stock | Outstanding debts of tenants to get rates clearance. Unforeseen documents needed by attorneys to expedite the registration process e.g. registration of mother erven and lost original title deeds. Huge backlog at Deeds Office. |
| Emergency housing for evictees (private and farm workers) | Emergency camps are planned as part of the Vredebes Housing Development, but no immediate solution available because of project funding for bulk infrastructure which will take ± 3 years to be completed depending on additional fund allocations. Planned Incremental Housing Concept needs to be approved by National Housing Department. |
| Immigration control in informal settlements. Increased illegal invasion of land in Wolseley and unfortunately, we have no control because these structures are erected overnight and over weekends when the no personnel is on duty and eviction through the court process costly and lengthy. | A response team need to be budgeted for and advertised via the tender process. Existing Community Committees needs to be co-operative. A “breakdown & monitoring team” consisting out of 5 temporary workers has been appointed to assist the housing officials and law enforcement with controlling illegalities in the informal settlements. |
| GAP housing opportunities need to be increased because of household incomes rising on a yearly basis | The income band between R3 501 – R22 000 who is potential beneficiaries for GAP market do not qualify so easily for a bank loan although linked to the FLIPS subsidy because of their credit worthiness. The policy changed in 2018 to allow beneficiaries to make use of the pension funds as a warrantee to qualify for a bond or bank loan. |
| Vandalism of communal toilets in informal settlements | Constant or daily vandalism of communal toilets during the night and over weekends. Although community committees exist, we still have no control over the vandalism, and this is causing huge expenses to the maintenance budget of the Housing Section. |
| Influx of illegal residents and foreigners to the informal settlements | Constant growth of informal settlements, structures going up over weekends and during the nights when law enforcement staff are not on duty. People coming in to work as seasonal workers on farms and simply stays when season is over. Rapid increase of illegal structures and unfortunately no control and assistance or support from local community. |
| Nduli Community expectations | Uproars in terms of claims made that Vredebes Development belongs to Nduli Residents only. |

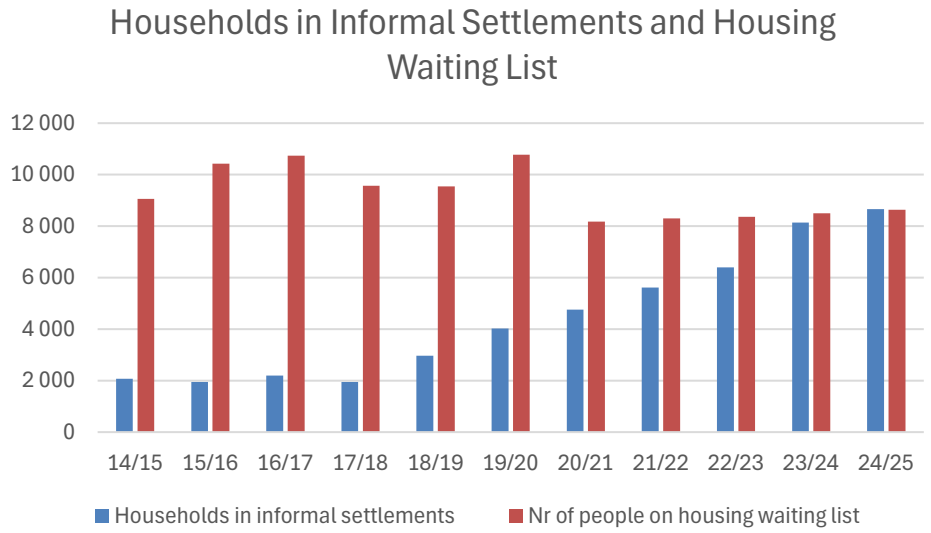
| Challenges | Description |
|---|---|
| Current Vredebes Project stalled and the further development of Nduli | Inability of ESCOM to provide electricity and no timelines provided |

### 3.6.4 Housing Service Delivery Levels

| Financial Year | *Nr of households in formal dwellings | *% of households in formal dwellings | Households in informal settlements | Nr of people on housing waiting list | % Housing waiting list increase (decrease) |
|---|---|---|---|---|---|
| 2014/15 | | 86.7% | 2 077 | 9 065 | (3.75) % |
| 2015/16 | | | 1 945 | 10 421 | 14.96% |
| 2016/17 | 29 969 | 83.3% | 2 200 | 10 736 | 3% |
| 2017/18 | 27 295 | 86.8% | 1 942 | 9 568 | (10%) |
| 2018/19 | 29 969 | 83.3% | 2 967 | 9 546 | 0% |
| 2019/20 | 30 000e | 87% | 4 027 | 10 774 | 13% |
| 2020/21 | 30 000e | 87% | 4 756 | 8 181 | (25%) |
| 2021/22 | 27 866 | 85% | 5 610 | 8 300 | 1.4% |
| 2022/23 | 28 665 | 87% | 6 398 | 8 360 | 0.7% |
| 2023/24 | 22 998** | 88% | 8 141 | 8 505 | 1,7% |
| 2024/25 | 56 205* | 88% | 8 662 | 8 682 | 0.2% |

** Witzenberg Socio-Economic Profile (Western Cape Government) Including rural areas*

***The decrease is due to the inclusion of the 2022 Census figures. It is the view of the municipality that a major undercount was the reason for the decrease in population.*




A summary of houses constructed, and sites serviced under the subsidisation programme includes:

| Financial year | Allocation (Budget) | Amount spent | % spent | Number of houses built | Number of sites serviced |
|---|---|---|---|---|---|
| | R'000 | R'000 | | | |
| 2014/15 (Capital) | 34 885 | 34 885 | 100% | | 470 |
| 2014/15 (Operational) | 15 017 | 15 017 | 100% | 42 | |
| 2015/16 (Capital) | 28 930 | 27 449 | 94% | | 763 |
| 2015/16 (Operational) | 0 | 0 | 0% | 0 | |
| 2016/17 (Capital) | 7 711 | 7 522 | 98% | | 0 |
| 2016/17 (Operational) | 24 963 | 24 264 | 97% | 200 | |
| 2017/18 (Capital) | 7 155 472 | 7 155 472 | 100% | | In process |
| 2017/18 (Operational) | 15 573 699 | 12 643 351 | 81% | 107 | |
| 2018/19 (Capital) | 26 163 613 | 26 163 613 | 100% | | 635 |
| 2018/19 (Operational) | 12 098 000 | 12 098 000 | | 30 | |
| 2019/20 (Capital) | 0 | 0 | | | 0 |
| 2019/20 (Operational) | 29 000 000 | 23 982 171 | 83% | 199 | |
| 2020/21 (Capital) | 26 507 700 | 26 507 700 | 100% | | In process |
| 2020/21 (Operational) | 11 606 000 | 4 469 000 | 39% | 0 | |
| 2021/22 (Capital) | 4 125 138 | 4 125 138 | 100% | | 529 |
| 2021/22 (Operational) | 19 268 708 | 430 900 | 2% | 0 | |
| 2022/23 (Capital) | 0 | 0 | N/A | | |
| 2022/23 (Operational) | 0 | 0 | N/A | | |
| 2023/24 (Capital) | | | | | |
| 2023/24 (Operational) | 30 000 000 | 29 850 000 | | 150 | |
| 2024/25 (Capital) | 0 | 0 | | 0 | 0 |
| 2024/25 (Operational) | 0 | 0 | | 0 | 0 |

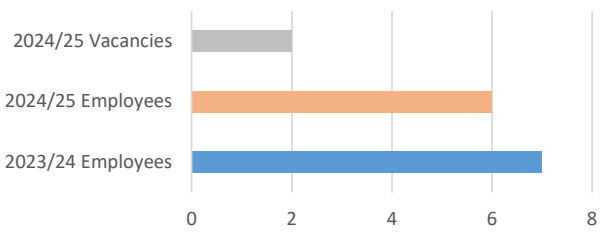
### 3.6.5 Service Delivery Indicators: Housing

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- TecDir2 - Number of subsidized serviced sites developed. (No target set for 2024/25)
- ComHS14 - Number of housing opportunities provided per year (No target set for 2024/25)
- ComHS15 - Number of Rental Stock transferred

### 3.6.6 Employees: Housing

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 1 | 1 | 1 |
| 7 - 9 | 3 | 3 | 1 |
| 10 - 12 | 2 | 1 | 0 |
| 13 - 15 | 1 | 0 | 0 |
| 16 - 19 | 0 | 1 | 0 |
| **TOTALS** | **7** | **6** | **2** |



## *3.7 Free Basic Services & Indigent Support*

Witzenberg acknowledges that priority must be given to the basic needs of the community and that the social and economic development of the community is supported to provide access to the basic level of service in terms of the Constitution of South Africa, Section 151(1)(b) and 153(b).

Free basic services are provided to households with a combined monthly income of less than R 5 000.

A household may apply with the relevant forms and once their application has been approved, they are entitled to free basic services for one year. If they still qualify after the year has lapsed, they need to complete the application process again.

The **aim of the Indigent Policy** is to ensure a sound and sustainable way to provide affordable basic services to the poor through financial assistance within the legal framework of the powers and functions of the municipality. This is done to improve the standard of living and create a prosperous municipality that is free from the scourge of poverty.

**THE OBJECTIVE OF THIS POLICY IS TO:**

- Ensure a transparent, accountable and sustainable manner to assist the poor with access to basic services as defined in the policy.
- Ensure a sustainable manner to assist the poor with the burial costs, transfer duties and to change the municipal accounts in the cases of death, legal separation, divorce, etc. when necessary; and to
- Ensure that a fair portion of the equitable share, as provided by National Government, is spent as a contribution towards poverty alleviation.

**THE QUALIFICATION CRITERIA FOR URBAN HOUSEHOLDS IN ORDER TO RECEIVE ASSISTANCE ARE AS FOLLOWS:**

- The head of the household must be a South African citizen.
- The household, except in the case of rural households, must receive an account from Witzenberg Municipality.
- An application on the prescribed form must be duly completed and submitted, with the required information and signature.
- No member of the household may own a fixed property, other than the site on which the household resides; and
- The household's joint gross income may not exceed R 5 000 per month.

**THE QUALIFICATION CRITERIA FOR OLD AGE HOMES IN ORDER TO RECEIVE ASSISTANCE ARE AS FOLLOWS:**

- More than 50% of the residents within the old age home must receive less than R 5 000.00 per month.
- The qualification criteria for electricity consumers within Witzenberg Municipality, but those who reside in areas where the municipality is not the supplier of electricity, is that their connection may not exceed 20 Amps.

**BENEFITS (Income up to R 5 000):**

**Property rates**

In terms of the Property Rates Act, Act 6 of 2004, Section 17(h) are exempt from the first R15 000 of the market value on a property. As an additional subsidy, the municipality will increase this level subsidized to R150 000.

**Electricity**

- A subsidy equal to the amount charged for the first 50 kWh consumed per month.

**Water**

- A subsidy equal to the amount charged for the first 6 kiloliters consumption per month as well as 100% subsidy on the basic charge for water, where the municipality is the service provider.

**Sanitation**

- A subsidy equal to 100% of the amount charged for the service per month where the municipality is the service provider.

**Refuse removal**

- A subsidy equal to 100% of the amount charged for the service per month where the municipality is the service provider.

**House rental**

- A subsidy equal to 100% of the amount charged in the case of municipal sub economical rental stock as house rental per month.

**Burial costs**

- A subsidy equal to 100% of the amount charged for burial cost. The subsidy can be provided in terms of every deceased member of the household.

**Transfer costs**

- A subsidy equal to 100% of the amount charged for transferring the municipal service accounts, because of death of the head of the household. In the event of separation or divorce, the person who is residing at this plot qualifies for the subsidy on transfer costs. This household is also exempt from making a consumer deposit or increasing the existing deposit. A subsidy equals 100% of the costs of an attorney to transfer the property into the spouse's name. This subsidy is provided because of death of the head of the household, whilst approved as an indigent household and the current registration is not registered at the Deed's Office in the name of both parties. The appointment of the attorney is entirely the prerogative of the municipality.

**BENEFITS (income R 5 000 & R 6 000):**

**Property rates**

- In terms of the Property Rates Act, Act 6 of 2004, Section 17(h) are exempt from the first R15 000 of the market value on a property. As an additional subsidy, the municipality will increase this level subsidized to R150 000.

**Electricity**

- A subsidy equal to the amount charged for the first 25 kWh consumed per month.

**Water**

- A subsidy equal to the amount charged for the first 3 kiloliters consumption per month as well as 50% subsidy on the basic charge for water, where the municipality is the service provider.

**Sanitation**

- A subsidy equal to 50% of the amount charged for the service per month where the municipality is the service provider.

**Refuse removal**

- A subsidy equal to 50% of the amount charged for the service per month where the municipality is the service provider.

**House rental**

- A subsidy equal to 50% of the amount charged in the case of municipal sub economical rental stock as house rental per month.

**Burial costs**

- A subsidy equal to 50% of the amount charged for burial cost. The subsidy can be provided in terms of every deceased member of the household.

**Transfer costs**

- A subsidy equal to 50% of the amount charged for transferring the municipal service accounts, because of death of the head of the household. In the event of separation or divorce, the person who is residing at this plot qualifies for the subsidy on transfer costs. This household is also exempt from making a consumer deposit or increasing the existing deposit. A subsidy equal to 50% of the costs of an attorney to transfer the property into the spouse's name. This subsidy is provided because of death of the head of the household, whilst approved as an indigent household and the current registration is not registered at the Deed's Office in the name of both parties. The appointment of the attorney is entirely the prerogative of the municipality.

### 3.7.1 Access to Free Basic Services

| Free Basic Services to Low Income Households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Year | Number of households | | | | | | | | |
| | Total no. of HH | Households earning less than R 5 000 per month | | | | | | | |
| | | Free Basic Water | | Free Basic Sanitation | | Free Basic Electricity | | Free Basic Refuse Removal | |
| | | Access | % | Access | % | Access | % | Access | % |
| 2021/22 | 17 418 | 7 755 | 45 | 7 755 | 45 | 7 755 | 45 | 7 755 | 45 |
| 2022/23 | 18 456 | 9 012 | 48 | 7 899 | 48 | 7 899 | 48 | 7 899 | 48 |
| 2023/24 | 19 367 | 9 817 | 51 | 9 738 | 50 | 9 738 | 50 | 9 738 | 50 |
| 2024/25 | 19 472 | 10 212 | 52 | 10 212 | 52 | 10 212 | 52 | 10 212 | 52 |

| Free Basic Services to Low Income Households | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Year | Number of households | | | | | | | | |
| | Total no. of HH | Households earning less than R 6 000 per month (50% benefits) | | | | | | | |
| | | Free Basic Water | | Free Basic Sanitation | | Free Basic Electricity | | Free Basic Refuse Removal | |
| | | Access | % | Access | % | Access | % | Access | % |
| 2021/22 | 17 418 | 133 | 0.007 | 133 | 0.007 | 133 | 0.007 | 133 | 0.007 |
| 2022/23 | 18 456 | 125 | 0.006 | 125 | 0.006 | 125 | 0.006 | 125 | 0.006 |
| 2023/24 | 19 367 | 79 | 0.004 | 79 | 0.004 | 79 | 0.004 | 79 | 0.004 |
| 2024/25 | 19 472 | 40 | 0.002 | 40 | 0.002 | 40 | 0.002 | 40 | 0.002 |

| Rates | | | | | | |
|---|---|---|---|---|---|---|
| Financial year | Indigent Households | | | Non-indigent households | | |
| | No of HH | Exempt Valuation | Value R'000 | No of HH | Exempt Valuation | Value R'000 |
| 2021/22 | 3 111 | 120 000 | 3 669 | 13 680 | 120 000 | 16 136 |
| 2022/23 | 3 205 | 120 000 | 4 053 | 13 586 | 120 000 | 16 303 |
| 2023/24 | 3 185 | 150 000 | 2 886 | 13 680 | 150 000 | 12 312 |
| 2024/25 | 3 580 | 150 000 | 3 479 | 13 680 | 150 000 | 12 312 |

| Electricity | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Financial year | Indigent Households (100%) | | | Indigent households (50%) | | | Non-indigent households | | |
| | No of HH | Unit per HH (kwh) | Value R'000 | No of HH | Unit per HH (kwh) | Value R'000 | No of HH | Unit per HH (kwh) | Value R'000 |
| 2021/22 | 2 967 | 50 | 2 884 | 133 | 25 | 6 463 | 10 507 | 50 | 10 212 |
| 2022/23 | 3 044 | 50 | 2 677 | 125 | 25 | 5 498 | 11 843 | 50 | 10 418 |
| 2023/24 | 3 106 | 50 | 3 237 | 79 | 25 | 4 117 | 11 872 | 50 | 12 375 |
| 2024/25 | 3 580 | 50 | 4 016 | 40 | 25 | 2 243 | 11 872 | 50 | 13 319 |

| Water | | | | | | |
|---|---|---|---|---|---|---|
| Financial year | Indigent Households (100%) | | | Indigent households (50%) | | |
| | No of HH | Unit per HH (kl) | Value R'000 | No of HH | Unit per HH (kl) | Value R'000 |
| 2021/22 | 7 755 | 6 | 13 912 | 133 | 3 | 1 193 |
| 2022/23 | 7 899 | 6 | 15 166 | 125 | 3 | 1 200 |
| 2023/24 | 9 735 | 6 | 19 859 | 79 | 3 | 805 |
| 2024/25 | 10 212 | 6 | 21 741 | 40 | 3 | 428 |

| Sanitation | | | | | | |
|---|---|---|---|---|---|---|
| Financial year | Indigent Households (100%) | | | Indigent households (50%) | | |
| | No of HH | R value per HH | Value R'000 | No of HH | Unit per HH per month | Value R'000 |
| 2021/22 | 7 755 | 223.21 | 20 771 | 133 | 111.60 | 17 811 |
| 2022/23 | 7 899 | 239.39 | 22 691 | 125 | 119.69 | 17 953 |
| 2023/24 | 9 738 | 253.76 | 27 972 | 79 | 126.88 | 12 028 |
| 2024/25 | 10 212 | 266.44 | 32 650 | 40 | 133.22 | 6 394 |

| Refuse Removal | | | | | | |
|---|---|---|---|---|---|---|
| Financial year | Indigent Households (100%) | | | Indigent households (50%) | | |
| | No of HH | Service per HH per week | Value R'000 | No of HH | Unit per HH per month | Value R'000 |
| 2021/22 | 7 755 | 1 | 17 764 | 133 | 1 | 1 523 |
| 2022/23 | 7 889 | 1 | 19 381 | 125 | 1 | 1 535 |

| Refuse Removal | | | | | | |
|---|---|---|---|---|---|---|
| Financial year | Indigent Households (100%) | | | Indigent households (50%) | | |
| | No of HH | Service per HH per week | Value R'000 | No of HH | Unit per HH per month | Value R'000 |
| 2023/24 | 9 738 | 1 | 25 258 | 79 | 1 | 1 381 |
| 2024/25 | 10 212 | 1 | 27 922 | 40 | 1 | 546 |

# COMPONENT B: ROAD TRANSPORT

This component includes roads and storm water management.

## *3.8 Road Services*

### 3.8.1 Introduction

Integrated Transport Planning

This transport field is responsible for transport planning, road planning, traffic engineering and implementation of the Integrated Transport Plan (ITP) with the streets and storm water infrastructure that include the upgrade, rehabilitation and maintenance of road infrastructure, storm water drainage and the adequacy of traffic signage and road markings and public transport infrastructure.
The Witzenberg Local Integrated Transport Plan 2010-2015 was adopted on 14 December 2010, with the Witzenberg Local Integrated Transport Plan (LITP) 2022-2027 being reviewed prepared as part of the Cape Winelands District Integrated Transport Plan (DITP) 2022- 2027 is currently serving before Council for adoption.

Transport Status Quo

The primary economic activities which take place in the agricultural sector are subject to seasonal changes. Witzenberg Municipality has a few public transport services operating within municipal area. The most used mode of transportation is the minibus taxi. Other modes used in Witzenberg are rail, non-motorised transport and private vehicles. Witzenberg Municipality also experiences high volumes of freight transport travelling through the municipality. At present, the municipality has both formal and informal public transport facilities of which some formal facilities are currently not utilised by public transport operators. Witzenberg Municipality has three minibus taxi associations operating within the area: the Ceres Taxi Association, the Nduli Taxi Association and the Tulbagh Taxi Association.
The transport needs of Witzenberg are similar to those of its neighboring municipalities. The primary issue in Witzenberg is that there is a limited public transport service during off-peak periods, forcing people to wait for long periods of time before being able to travel. The safety of passengers and pedestrians as well as the affordability of taxi services are also issues impeding transportation. The municipal transport budget for Witzenberg indicates that there is approximately R8 million allocated toward transport-related improvements. The budget mainly focuses on roads improvements in residential areas within the municipality.

Road network and traffic

The road network in Witzenberg Municipality consists of provincial roads, owned and managed by the provincial road authority, which is the PGWC. Apart from the provincial roads, which are also known as the rural road network, the upgrade and maintenance of the local street network is the responsibility of the local authority. Condition of the road surface indicated that 66% of the surface is in good or very good condition. The corresponding value for road structure is 79%. If road surface conditions deteriorate too much, the road structure will be adversely affected. Therefore, upkeep of protection of the structure through regular maintenance is very important. Fruit and vegetables are brought from various farms around Wolseley, from Op-die Berg and Tulbagh to the factory in Ceres to be packed. This creates an inflow of heavy vehicles to Ceres. From Wolseley and Tulbagh, heavy vehicles travel to Ceres via the Michell ‘s Pass.
The Pass has a high-quality surface, able to withstand high volumes of traffic. In contrast, the proclaimed road through Ceres is of a different standard and must accommodate the same high volume of heavy vehicles. In the urban streets of Ceres, special NMT signage restricts heavy vehicles from entering the urban areas. A Pavement Management System (PMS) is used for maintaining the roads in the area through an assessment of the network based on methodical visual ratings of each pavement section. The priorities are divided into routine maintenance (e.g. patching), to normal maintenance (resurfacing) through heavy rehabilitation (e.g. thick overlays and reconstruction). This is supported by visual inspections which are

performed according to a schedule and data is recorded and prioritized for implementation. Limited and funding backlogs are the greatest challenge faced in maintaining the road network.

Roads Master Planning

A Roads Masterplan approved by Council in February 2021. The Witzenberg area has been experiencing urban development growth in recent years. It is essential that all development planning be guided by a predetermined Roads Master Plan. The Vision for Witzenberg LM Roads Master Plan was formulated to be "To provide a safe, reliable, effective and efficient road and transport system to serve the public of Witzenberg Municipality". The municipal road network is in good condition, 59% of road network being in a very good to good condition, 30% being in fair condition with 11% being poor and very poor. Out of the 204.8km road, 91% are black top roads, 2% are block paved and 7% are gravel roads. The proposed maintenance cost over 2-3years is R42.4 mil.

Five bridges and 3 major culverts were assessed as part of the RRAMS project. The maintenance cost of these structures without professional fees was estimated to be R1.59 mil. Traffic counts were done at 108 intersections. The AM & PM peak hours were extracted, and operational analysis was done for the current scenario and geometry. Only six intersections operated with an approach lower than LOS D. Potentially dangerous intersections on Vos Street (R303) and Voortrekker Street (R46) were identified by others and further investigated.

Minibus taxis is the main source of public transport within Witzenberg LM, in the absence of a public bus service. There is a need to consolidate the various taxi ranks in Ceres. A host of new pedestrian walkways were identified as well as the required maintenance on existing facilities. In the town of Ceres, kerbs at pedestrian crossings must be dropped to improve universal access.

Precinct planning was previously done in Ceres and Tulbagh. A variety of projects were proposed to connect nodes with general beautifying of the area, improve vehicular, pedestrian and cycle movements. The proposed cost for Ceres was R56 mil and R7.2 mil for Tulbagh. New spatial plans from the 2020 SDF were used to assess new roads to be developed. Various new bridge connections were also identified in Ceres and Tulbagh. The six intersections which previously exceeded LOS D were further analyzed at a 3.7% traffic growth over the next 5 years. Some proposal is made in terms of the upgrading of these intersections. An additional two intersections in Nduli which did not exceed the LOS D were also analyzed with a growth of 3.7% over the next 5 years, as these intersections are expected to see a rapid growth in traffic volumes upon completion of the Vredebes development. The site for the new taxi rank has been identified and should be pursued within the short to medium term. Negotiations with the property owner must precede any formal planning.

Pedestrian and cycle facilities should be a requirement up to Class 4 roads which are generally bus or taxi routes. Class 5 roads may however be fitted with walkways or cycling lanes, if it serves public land-uses like schools, hospitals or community buildings. Freight routes and bypass routes were identified by previous studies. The initial survey, planning and environmental approvals should be sought in the short to medium term. Mention is made of a Petro port truck stop facility outside Ceres. This would give the trucks a place to overnight and eliminate the current illegal parking within the Witzenberg LM towns.

Master Planning is key to providing long term steering of projects, with the SDF and IDP planning for a shorter term. Municipal Grants like MIG are key to the sustainability of municipal projects. Developer contributions should be used to augment the bulk infrastructure where required.

The strategy for prioritizing projects would be:

- All maintenance and repair actions should happen over the short and medium term.
- All small to medium-sized capital projects should happen over the short and medium term.
- All projects likely to fall outside of this scope should happen over the long term.
- The initial work for the long-term projects (survey, planning and environmental), should be done over the short to medium term.

### 3.8.2 Highlights

| Highlights | Description |
|---|---|
| Network streets | Resealing existing tarred roads |

### 3.8.3 Challenges

| Challenges | Description |
|---|---|
| Funding backlogs on bituminous pavements | Pavement Management System 2019, all bituminous pavements, 10% is in a poor to very poor condition |
| Deteriorated Tulbagh roads | 4.35km Deteriorated roads need to be upgraded |
| Upgrading needs on provincial roads, TR22/2 because of new developments | Department of Transport and Public Works to implement upgrades. |
| Upgrading needs for public transport infrastructure | No funding for proposals from Transport Master Plans |

### 3.8.4 Service delivery levels: New roads & maintenance of existing roads

The following tables give an overview of the total kilometers of roads maintained and new roads tarred:

Tarred/paved roads:

| Financial year | Total km tarred roads | Km of new tar & paved roads | Km existing tar roads re-tarred | Km of existing tar roads re-sheeted | Km tar roads maintained |
|---|---|---|---|---|---|
| 2021/22 | 232.23 | 0 | 0.6 | 0 | 232.23 |
| 2022/23 | 233.00 | 0.765 | 3.582 | 0 | 232.23 |
| 2023/24 | 233.00 | 0 | 5.6 | 4.2 | 233.00 |
| 2024/25 | 233.00 | 0 | 7.5 | 0 | 233.00 |

Gravel roads:

| Financial year | Total km gravel roads | Km new gravel roads constructed | Km gravel roads upgraded to tar / block paving | Km gravel roads graded/maintained |
|---|---|---|---|---|
| 2021/22 | 8.9 | 0 | 0 | 8.0 |
| 2022/23 | 8.9 | 0 | 0 | 8.9 |
| 2023/24 | 8.9 | 0 | 0 | 8.9 |
| 2024/25 | 14 | 0 | 0 | 6.3 |

The table below shows the costs involved for the maintenance and construction of roads within the municipal area:

| Financial year | New & Replacements | Resealed | Maintained |
|---|---|---|---|
| | R'000 | R'000 | R'000 |
| 2021/22 | 15 271 | 0 | 9 398 |
| 2022/23 | 11 862 | 2 000 | 11 862 |
| 2023/24 | 28 722 | 9 237 | 10 779 |
| 2024/25 | 0 | 12 300 | 5 400 |

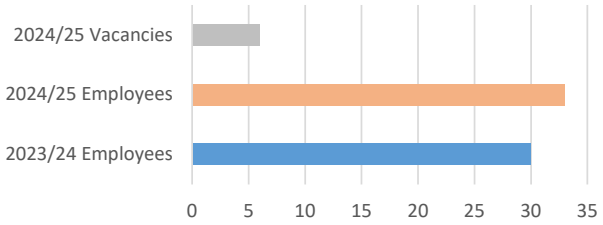
### 3.8.5 Service Delivery Indicators: Road Services

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- TR6.12 Percentage of surfaced municipal road lanes which have been resurfaced and resealed.

### 3.8.6 Employees: Roads & Storm water

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 8 | 12 | 1 |
| 4 - 6 | 12 | 10 | 3 |
| 7 - 9 | 3 | 4 | 0 |
| 10 - 12 | 5 | 3 | 2 |
| 13 - 15 | 1 | 3 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **30** | **33** | **6** |




### 3.8.7 Capital Expenditure: Roads & Storm water

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Replacement of Roads & Storm water Infrastructure | | 2 778 260 | 2 772 461 | **100%** | 2 772 461 |
| Network Street | 5 000 000 | 11 125 912 | 10 927 812 | **98%** | 10 927 812 |
| NMT sidewalks Ceres, Voortrekker str | 434 783 | 434 783 | 433 321 | **100%** | 433 321 |

## *3.9 Wastewater (Storm Water Drainage)*

### 3.9.1 Introduction

Storm water masterplans have been developed for all towns in Witzenberg.

The Witzenberg area has been experiencing urban development growth in recent years. It is essential that all development planning be guided by a predetermined Storm water Plan. The Vision for Witzenberg LM Storm water Plan was formulated to be "To provide a database for the Witzenberg Municipality where all storm water data can be viewed, queried, stored, added, maintained and expanded. The Storm water Master Plans must identify upgrades to the existing storm water system and propose new infrastructure in order to meet current and future infrastructure needs to accommodate growth. It must include a funding model and a programme for the implementation of all the projects identified and prioritized. It must evaluate the long-term viability of existing infrastructure to cope with expansion and augmentation."

The Witzenberg LED Strategy (2004) stated that flooding of storm water pipes is common in winter as these pipes are not inspected for blockages in the summer as required. Minor stormwater infrastructure is cleaned throughout the year with the employment of EPWP workers and major infrastructure is cleaned per annual program. The Draft Reviewed IDP 2019-2020 indicated that some areas within the Witzenberg Municipality have inadequate storm water systems. The existing storm water infrastructure within Witzenberg is made up of 68.6 km of reticulation and 35.6 km of open channel. The condition of the storm water infrastructure was assessed based on blockage and structural integrity. 92% were found to be less than 25% blocked, 3% were found to be partially blocked, and 5% were full of material (litter or debris). 46% of the structures were in good condition, 39% were found to be in fair condition, and 15% were found to be in poor (damaged or broken) condition. For the study area 28% of the Witzenberg PCSWMM model (existing minor system) require new storm water infrastructure (upgrades, replacements, and additional storm water systems). Pipe replacement

and new minor systems for resolving the problem areas are proposed in this report, together with preliminary cost estimates. Costs have been calculated for each conduit that requires upgrading or new infrastructure to increase the capacity of the existing storm water network.

The total cost estimate for the installation and upgrading of the local minor storm water network to either the 1:2 year and 1:5-year return period standard amounts to R180.8 million, excluding long-term upgrade proposals, and R190.2 million including long-term upgrade proposals. The hydrological analyses have indicated that future developments require the inclusion of detention facilities in the modelling to reduce the estimated post-development flood peaks to the predevelopment flood peaks. Where practically possible, developments should be required to accommodate the difference between the pre- and post- development run-offs up to the 1:50 year flood, on the development. This will reduce major and minor storm water run-off and improve water quality.

The detention ponds modelled and proposed to be implemented to reduce the future peak floods within Witzenberg Municipal area. The high-level cost estimate to construct these detention ponds amounts to R159.9 million. The bulk storm water infrastructure required to connect the future developments to existing watercourses or the existing storm water network amounts to R19.7 million. The main concern is that developments within Ceres and Wolseley are within the 1:50 Koekedouw Flood lines.

### 3.9.2 Highlights

| Highlights | Description |
|---|---|
| None | |

### 3.9.3 Challenges

| Challenges | Description |
|---|---|
| Wolseley Montana Channel upgrade | No funding for portal culverts that has an enormous financial implication |
| Vandalism storm water drainage | Covers being stolen and sold at scrap metal yards. |
| Trees damage storm water pipes/sidewalks and roads | Trees with aggressive root systems |
| Storm water blockages | Manholes/catch pits being used as dirt dumping places |
| Storm water Master planning implementation | Budget constraints |

### 3.9.4 Service Delivery Levels: Infrastructure & cost of construction/maintenance

Storm water infrastructure:
The table below shows the total kilometers of storm water maintained and upgraded as well as the kilometers of new storm water pipes installed:

| Financial year | Total km storm water measures | Km new storm water measures | Km storm water measures upgraded | Km storm water measures maintained |
|---|---|---|---|---|
| 2021/22 | 146.00 | 0 | 0 | 146.00 |
| 2022/23 | 146.7 | 0.7 | 0 | 146.00 |
| 2023/24 | 146.7 | 0 | 0 | 146.7 |

| Financial year | Total km storm water measures | Km new storm water measures | Km storm water measures upgraded | Km storm water measures maintained |
|---|---|---|---|---|
| 2024/25 | 146.7 | 0 | 0 | 146.7 |

Cost of construction maintenance:
The table below indicates the amount of money spent on storm water projects:

| Financial year | Storm water measures | |
|---|---|---|
| | Capital | Maintained |
| | R'000 | R'000 |
| 2021/22 | 889 | 3 364 |
| 2022/23 | 0 | 1 893 |
| 2023/24 | 0 | 2 472 |
| 2024/25 | 0 | 59 |

# COMPONENT C: PLANNING & DEVELOPMENT

Witzenberg Municipality does not have a single department that includes all strategic services. The LED section is managed by the Economic Development section and with the IDP, Internal Audit and Organisational Performance sections report to the Municipal Manager. Tourism and marketing are situated in the directorate of Corporate Services. Building control, town planning, spatial planning and GIS fall under the section Town Planning & Building Control situated in the directorate for Technical Services.

## *3.10 Planning*

### 3.10.1 Introduction

The Witzenberg Spatial Development Framework (WSDF) was adopted by Council on 27 May 2020 as a core component of the 2017 to 2022 Integrated Development Plan. The review process is currently underway and expected to be completed by end of 2025/26. The WSDF will guide the spatial form and structure of Witzenberg (the way in which we use the space available for urban growth) in the future. This 5-year plan will enable Witzenberg to manage new growth and change in its area, to ensure sustainability and equitability. In its direction, the WSDF has five specific foci.

- Maintain and protect the integrity, authenticity and accessibility of Witzenberg' s natural environment and associated resources. Humanity depends on nature for physical and spiritual sustenance, livelihoods, and survival. Ecosystems provide numerous benefits or ecosystem services that underpin economic development and support human well-being. They include provisioning services such as food, freshwater, and fuel as well as an array of regulating services such as water purification, pollination, and climate regulation. Healthy ecosystems are a prerequisite to sustaining economic development and mitigating and adapting to climate change. The plan provides for activities enabling access to nature in a manner which does not detract from the functionality and integrity of nature and farming areas and landscapes.
- Maintain and expand the Municipality's key regional and intra-regional infrastructure. Appropriate infrastructure – whether in the form of transport routes or municipal services – is critical to support economic development, agriculture, and livelihoods.
- Maintain and grow the agricultural assets within the Municipality. Agriculture remains the mainstay of the regional economy and require on-going support. In a spatial sense, this specifically requires protecting high-value agricultural land from urban development. The opportunity also exists to diversify farm income in a manner which does not detract from the functionality and integrity of farming areas and landscapes, and to expand access to farming to smaller entrepreneurs and emerging farmers.
- Maintain and expand access to Witzenberg' s unique sense of people and place. Important is the recognition and maintenance of unique landscapes, and diverse expressions over time of peoples' interaction with the landscape. Also critical is the SPLUMA principle of "spatial justice"; implying that past spatial and other development imbalances must be redressed through improved access to and use of land, as well as the inclusion of persons and areas that were previously excluded, with an emphasis on informal settlements, and areas characterised by widespread poverty and deprivation.
- Maintain and expand opportunity associated with Witzenberg' s key settlements. Settlements need to be managed and provide for expansion in a manner which enables efficiency in infrastructure provision, integration and compaction to enable better thresholds and more sustainable movement, and protection of surrounding assets of nature and agriculture.

### 3.10.2 Highlights & Challenges

| Highlights | Description |
|---|---|
| Timeous decisions | Applications turnaround time well within statutory timeframes |

| Highlights | Description |
|---|---|
| SDF (Spatial Development Framework) | Work commenced on the review of the SDF |

| Challenges | Description |
|---|---|
| Eskom capacity | Eskom is unable to supply increased capacity which is hampering new development |
| Economic slowdown | Stagnant growth shown by number of land use applications and plans received |
| Shortage of Vacant Plots | Ceres and Op-die-Berg has a shortage of serviced vacant stands for residential and industrial uses. |
| Uncontrolled Informal residential expansion | Proliferation of illegal occupation and unauthorised residential expansion places pressure on existing facilities and services. |

### 3.10.3 Synthesis of Key Spatial **Challenges & Opportunities**

A synthesis of key challenges and opportunities related to spatial planning and management are summarised below.

Challenges

- Economic sectors which underly the local economy and accommodate unskilled workers (specially manufacturing and agriculture) show slow growth.
- There is significant demand for housing while further urbanisation and current delivery rates for serviced land top structures will probably not be able to meet demand.
- Historic approaches to settlement development – favoring lower density single unit on a plot development – will threaten valuable agricultural land and strain infrastructure provision and maintenance.
- There are inadequate opportunities available for job creation and economic growth in settlements.
- Inadequate public and NMT transport options limit access to available work and other opportunities.
- Water and electricity supply and associated infrastructure may not be able to meet future demand adequately.

Opportunities

- Meaningful inter-governmental initiatives and public-private partnerships already exists which could be extended to assist in urban development and settlement management (e.g. RSEP, the Ceres Business Initiative, and the Twinning Agreement with Essen Municipality in Belgium).
- RSEP Involvement in development of integrated communities – leverage funding and project implementation.
- Provincial spatial planning and land use management policy provides opportunities for the diversification of the agricultural/ rural economy (especially through sensitive tourism initiatives).

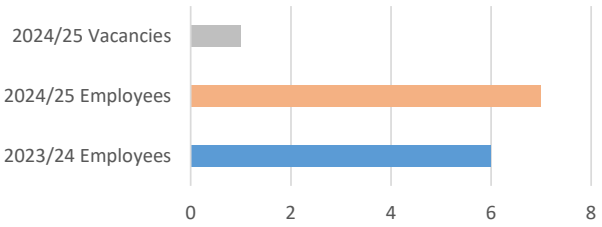
### 3.10.4 Service Delivery Statistics

| Type of service | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | 24/25 |
|---|---|---|---|---|---|---|
| **Town Planning and Building Control** | | | | | | |
| Building plan applications processed | 368 | 354 | 480 | 438 | 466 | 345 |

| Type of service | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | 24/25 |
|---|---|---|---|---|---|---|
| Total surface ($m^2$) | 44 327$m^2$ | 60 113$m^2$ | 83 693 $m^2$ | 81 836 $m^2$ | 64 192 $m^2$ | 64 436 $m^2$ |
| Approximate value | R 212.78m | R 328.05m | R 412.04m | R 514.85m | R 519.49m | R 483.05m |
| New residential dwellings | 124 | 45 | 82 | 71 | 192 | 67 |
| Residential extensions | 90 | 123 | 177 | 251 | 94 | 114 |
| New Business buildings | 1 | 1 | 3 | 6 | 1 | 2 |
| Business extensions | 3 | 7 | 18 | 25 | 17 | 13 |
| Rural applications | 39 | 50 | 96 | 69 | 52 | 45 |
| Land use applications processed | 34 | 44 | 26 | 21 | 30 | 32 |

### 3.10.5 Employees: Town Planning & Building Control

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 0 | 0 | 0 |
| 7 - 9 | 0 | 0 | 0 |
| 10 - 12 | 4 | 4 | 1 |
| 13 - 15 | 1 | 2 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **6** | **7** | **1** |




## *3.11 Local Economic Development*

The table below gives a brief description of all the achievements within Local Economic Development (LED) during the 2024/25 financial year:

| Achievement/Highlight | Description |
|---|---|
| Successfully assisted informal traders with permits and business licenses | Issued 78 hawker permits Issued 47 business licenses Provided information regarding application process for permits Hawkers were allowed to have an assistant to stand in for them if they are not available to work at the stand. |
| Registration of small businesses on SMME database | 28 businesses were registered |
| Conducted business dialogue sessions | Business dialogue sessions at 3 areas; this is a platform for sharing information on entrepreneurship opportunities, sharing challenges and networking. |
| Utilize email network to distribute business related information | Created a platform for SMME's to access business opportunities |
| SEDA consultations | Linked 3 SMME's with SEDA services |
| Quarterly Meetings with informal traders | 2 Meetings held with informal traders determine the needs and challenges of the hawkers |
| Supply chain workshops held | Held 2 workshops with 96 entrepreneurs in total to link SMME's with local business opportunities. |

| Achievement/Highlight | Description |
|---|---|
| Basic business training sessions to informal traders | Training sessions with 2 informal traders at Ceres and Hamlet to empower informal traders with business skills and knowledge to help them grow their business |
| Municipal Imbizos attended | Attended 5 Imbizos at Wolseley, Tulbagh, Ceres, Bella Vista, Op die Berg to take LED services to local communities |
| Implemented Mentorship program | Started with Mentorship programme with 8 entrepreneurs, which focus on holistic business development and guidance |
| Meeting with business forums | Engaged with 3 business forums to enable SMME's to link with business support services |
| Successful Witzenberg Supplier registration day | Organised government stakeholders to be present on the day and give hands-on support with supplier database registrations; 94 entrepreneurs attended. |
| Engagements with CBI Fund regarding the entrepreneurial program | Engaged on 4 occasions to discuss & deliberate regarding entrepreneurial development |
| Regular liaison with Independent Power Producers (IPP's) | Regular liaison with 4 IPPS' took place to form partnerships and to discuss socio-economic development challenges and opportunities |

The table below gives a brief description of all the challenges within Local Economic Development (LED) during the 2024/25 financial year:

| Description | Actions to address |
|---|---|
| Insufficient office space and resources | Provision of sufficient office space and resources |
| Lack of sufficient funding for LED projects | To make provision for sufficient funding to ensure sustainability of projects. Lobby with Government Departments and partner with IPP's |
| Internal departments working in silos | Address the issue of effective communication and promote transversal LED in order that municipal Departments do not work in silos, but that planning for future projects and developments are done together, as to maximise impact and strategic efficiency |
| High rate of illegal hawkers in the area | Informal trader bylaw was reviewed. |
| Insufficient stands for hawker trailers | Space identified in the form of food trailers, as well as identifying trading spaces in other areas |

The LED Strategy is built upon commitment to develop a climate in which economic development and economic growth can prosper. The LED Strategy has been reviewed and edited and was implemented from 2022/2023 onwards.

The LED Strategy identifies various issues and strategic areas for intervention such as (4 top service delivery priorities):

| Strategic areas | Description |
|---|---|
| Facilitating the growth of SMME's | Growing SMME capacity through entrepreneurship development, support businesses through linking them with opportunities and to provide SMME opportunities in new developments |
| Creating an enabling environment to attract new businesses and for businesses to prosper | To make suitable land available for development, maintain and improve governance to ensure effective responsible investment support, attract new business through investor |

| Strategic areas | Description |
|---|---|
| | friendly policies and marketing, municipal procurement interventions, stakeholder management and skills development |
| Support the informal economy | To provide sufficient, well-located serviced stands& stalls, to implement & regulate informal traders through policies & bylaws, pursue innovative opportunities for informal traders |
| Support and retail existing businesses | Retain existing business through competitive tariffs and sustainable service delivery |

### 3.11.1 Economic Activity

Refer to Chapter 1.2.3

### 3.11.2 LED Initiatives

During 2024/25, 446 work opportunities were created via the Community Works Programme (CWP).

There are 4 different sectors that comprise the CWP projects in Witzenberg:

- social
- education
- local government
- environment

The projects within these sectors include:

- Early childhood development crèche assistance
- NGO support (which include women group assistance, nutritional support, HIV support, disabled support)
- school support (which includes food scheme, site cleaning)
- The CWP provide beneficiaries with nutrition and facilitate the training and the experience necessary for market entry, which includes:
- health and safety.
- waste management.
- food garden; and financial training

### 3.11.3 LED Statistics

Additional statistics on LED:

| Type of service | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | 24/25 |
|---|---|---|---|---|---|---|
| Small businesses assisted | 95 | 200 | 185 | 127 | 243 | 441 |
| SMME's trained | 20 | 20 | 86 | 80 | 110 | 97 |
| *Community members trained for tourism | 93 | 65 | 141 | 148 | 132 | 102 |
| Local artisans and crafters assisted | 7 | 5 | 9 | 4 | 5 | 25 |

*Undertaken by the various local Tourism offices and include trading on events, first-aid, customer care, tour guides, etc.

| Job creation through the Extended Public Works Programme (EPWP) projects | | |
|---|---|---|
| **Details** | **EPWP Projects** | **Jobs created through EPWP projects** |
| 2015/16 | 40 | 427 |
| 2016/17 | 32 | 398 |
| 2017/18 | 37 | 403 |
| 2018/19 | 34 | 397 |
| 2019/20 | 25 | 409 |
| 2020/21 | 27 | 401 |
| 2021/22 | 23 | 404 |
| 2022/23 | 34 | 403 |
| 2023/24 | 27 | 403 |
| 2024/25 | 35 | 428 |

### 3.11.4 Service Delivery Indicators: LED

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- ComLed19 - Bi-annual report on investment incentives implemented.
- ComLed20 - Quarterly report on the Small Business Entrepreneurs Development Programme.
- ComLed4 - Review of the Witzenberg Local Economic Development Strategy.
- LED3.11 - Average time taken to finalize business license applications
- LED3.12 - Average time taken to finalize informal trading permits
- LED1.11 - Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area

## *3.12 Tourism*

### 3.12.1 Aim & Function of the Tourism Sector

Witzenberg Municipality had a service level agreement for the financial year 2024-2025 with one local tourism entity, Witzenberg Tourism, operating in all five towns, which conduct marketing of the municipal area and local established businesses, activities and attractions to draw investment and trade to the area. However, the agreement had to be cancelled in terms of a National Treasury regulation that came out earlier this year, before the end period and a three-month bid was later awarded to Witzenberg Tourism to continue tourism services and functions. A bid for a longer term is in currently process.

Local businesses join as members of the local tourism authorities to participate in the marketing initiatives. Membership of this organization holds businesses accountable to ethical norms and standards for industry as well as to a code of conduct.
Tourism aims to market Witzenberg Municipality as an affordable holiday destination with activities for the entire family. Tourism liaises with District, Provincial and National stakeholders to develop the brand through tourist attraction, awareness campaigns, roadshows, expos, events and festivals. Tourism also aims to train and skill local entrepreneurs to meet tourism-related demands and provide necessary services and products to promote local trade and economic development. Specific development projects were identified to be rolled out over the next three years.

### 3.12.2 Training & Development

Tourism runs educational packages with schools, front of house staff and local stores, amongst others, to promote customer service. Tourism also sources training courses in areas such as first aid, communication, administration and hospitality to help local businesses improve output and skill levels in collaboration with

various stakeholders. These are also rolled out in the form of educational, for example a group of local petrol attendants could be invited on a tour of the region to gain first-hand knowledge and experience of all the region has to offer. The tourism educational tours for school learners also create an awareness of what the area has to offer and encourages everyone to be a tourist in their town or area - by exploring your town and area, you will not only support local businesses but boost the local economy.

Tulbagh Tourism in conjunction with De Oude Kerk Volksmuseum now has the use of the Old Post Office building for skills training and youth development. The building was renovated by the Municipality last year and will now serve the community and aid local tourism training and development.

The Ceres'ly Positive movement is still going strong, and the Facebook group is growing. This ongoing initiative aims to promote a positive and friendly attitude and make Ceres the friendliest town in the country. We hope to roll out this initiative or something similar in the other towns soon. As far as possible local SMMEs are utilised for catering and other services. The various Witzenberg Tourism offices are also involved in community upliftment and other development projects where possible, including feeding communities, establishing community gardens, assisting SMMEs with marketing and free advertorial space where possible, clean-up initiatives, and especially given exposure and space during events and festivals, and other opportunities where possible.
Student Internship Programme - Ceres Tourism regularly takes in students and welcomed two students for an 18-month internship programme (Apr 2024 – Sep 2025), offering them valuable hands-on experience in the tourism industry. Through their involvement in daily operations, marketing activities, and community events, they gained practical skills and exposure to various aspects of destination management and tourism development. This initiative supports youth development and strengthens local capacity within the sector.
Wolseley Tourism recently launched a clean-up campaign aimed at uplifting the town and promoting community pride. As part of the next phase of this initiative, we have created a Facebook page called "Help Keep Wolseley Clean" to encourage greater involvement from residents. This platform will serve as a space for updates, volunteer opportunities, and sharing progress as we work together to keep our beautiful town clean and welcoming.

### 3.12.3 Destination Marketing

Tourism will continue producing tear-off maps that are distributed to points of sale with high traffic thoroughfare, providing location and contact details of local tourist attractions. They have also produced and will continue updating a joint brochure called the Witzenberg Meander, covering activities across the municipal area. Tourism bureaus for Wolseley, Ceres and Tulbagh also continue to create their own brochures with niche marketing of their towns and, with ongoing social media promotion through social media tools and websites. Various marketing material including area and tourism maps, information booklets and brochures have been printed and reprinted for distribution. Distribution at strategic points, social media and online marketing is soaring and continues as per usual and is still a reliable source of communication for many visitors to the area. For more details visit www.visitwitzenberg.co.za.

Wolseley Tourism has in the last year upgraded their brochures from tear-off maps to modern postcards featuring QR codes for easy access to information. In addition to the new brochures, they also designed and installed signs displaying the QR code linked to the website at various key locations, including wineries, farm stalls, and Kaap Agri. These upgrades make it more convenient for tourists to access information about Wolseley and its attractions quickly and efficiently.

Tourism has thus far been successful in marketing the destination as an affordable and picturesque location for weddings, snow tourism, heritage tourism, Agri-tourism, wine tourism, adventure tourism, cultural tourism, sports tourism and rural tourism to visitors within South Africa. Tourism also conducts on an ad hoc basis, educational visits to the areas to tourism authorities outside of our borders as well as journalists, media groups and social media influencers review and publicize our activities and services. Tourism educational is held once a quarter, whereby role-players in the media are invited to come and explore and experience what Witzenberg has to offer. They are treated to various activities and experiences in the various towns over one or two days and an overnight experience, in exchange for media coverage on various platforms.

Local tourism is actively marketed and represented at various platforms, internationally and locally. From promotional videos, to features in various publications in print and online, as well as conferences, consultants and radio and various reality TV programs that were filmed locally or with locals. Various members and specifically wine estates continue to excel in wine competitions, resulting in great exposure for the region and industry. Snow tourism remains a vital part of Witzenberg and generates great visitor numbers for the region through marketing initiatives on all media platforms. Ceres Tourism has a mascot, CT, which is being used for various campaigns in the area and at other local events and outreach activities.

### 3.12.4 Tourism Awareness/events

Witzenberg Tourism is continuously promoting and creating Tourism awareness through both own initiatives and supporting other events. Attending local, provincial initiatives and utilising opportunities to promote Tourism in the greater Witzenberg region on international platforms and stages, is reaping benefits and is evident in visitor numbers to the municipal area and especially our towns.

Local Annual events taking place in the Witzenberg municipal are included, but are not limited to:

| Annual Event | Date |
|---|---|
| Olive Rock Food Experience | August |
| Wolseley Waddle | September |
| Ceres Chase – Amazing Race | September |
| Tulbagh Skou | September |
| Kuns op ‘n Rondte | September |
| Eselfontein Outdoor Festival | October |
| Michells pass Half Marathon | October |
| Gydo Christmas Light Festival | November |
| Loxtonia Cherry Trail Run | November |
| Klondyke Cherry Picking | November - December |
| Hoogwater Fruit picking | November - February |
| Bosjes Jelena Picking | November |
| Adene’s Farm Flowers | December - April |
| Tankwa Camino Hikers Welcomed to Ceres | September, April & May |
| Tankwa Trek MTB stage race at Kaleo Guest Farm | February |
| Tankwa Trail at Kaleo Guest Farm, outside Ceres | April |
| Tulbagh Vintage & Vine Faire | May |
| Wolseley Watershed Festival | May |
| Christmas in Winter | June |
| Seven Oaks Pop Restaurant | Quarterly |
| Drostdy Market | Monthly |
| Witzenville Faire | December |

### 3.12.5 Challenges to Tourism

Witzenberg Municipality and Tourism do not have the autonomy, budget or infrastructure to roll out Wi-Fi across the entire municipal area. Whilst some visitors seek out areas of limited coverage, most visitors have

the expectation that Wi-Fi is easily accessible and is available free of charge. The situation is changing as wi-fi is becoming more freely available at some places.
A huge challenge still is the fact that not all local businesses are registered with Tourism and thus are not accountable to their code of conduct or service standards. Most establishments and services are not user-friendly to travelers with special needs, i.e. sight impaired, mobility limited, speech impairment, communication specialists (sign language, isiXhosa, German, etc.). Many establishments and services do not cater for multi-generational needs of visitors i.e. infants (cribs, feeding chairs, baby monitor, walking rings etc.), teenagers (DSTV access, cell phone chargers, cellular airtime vouchers, video games and consoles), the aged (wheelchairs, Zimmer frames, magnifying glasses, large print menus/bibles etc.). We do not yet have a formal tourism corridor through the township sectors of the municipal area.
The financial support provided to Tourism contributes largely to the salaries of staffing and is thus not fully focused on the areas of tourism development, promotion and destination marketing. However, the individual tourism offices also source additional funding from other sources.

### 3.12.6 Opportunities for Tourism

A key action towards tourism growth, development and integration will be the focus on and roll out of various projects as was set out in the SLA, which is aimed at job creation, social inclusion and strategic partnerships with tourism industry partners.
This will promote tourism corridors for travelers to experience a holistic tour of the region, ensuring a balance of revenue spend, exposure to rural and urban settings, demographic engagement and diversification of tourism involvement.
This will further aid the municipality in realizing its aims towards social cohesion, poverty eradication and economic empowerment and will include various themes. Various new initiatives to promote Tourism locally is also in the pipeline. We also hope to finalize the long-term bid process soon.

COMPONENT D: COMMUNITY & SOCIAL SERVICES

## *3.13 Libraries & Community Facilities*

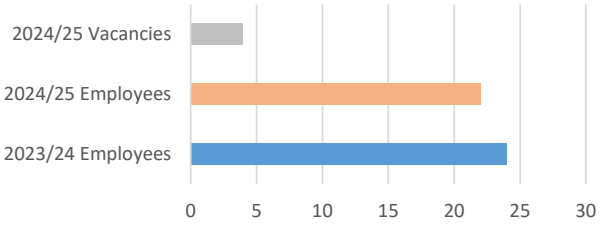
Libraries are managed by the section, Library Services, located in the directorate of Community Services. All towns have a library, with mini libraries at Op-die-Berg, Laastedrif and Agter Witzenberg.

### 3.13.1 Service Statistics - Libraries

| Type of service | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|---|
| **Libraries** | | | | | |
| **Number of Libraries** | 9 and 3 mini libraries | 9 and 3 mini libraries | 12 | 12 | 12 |
| **Library members** | 30 203 | 30 631 | 31 725 | 30 979 | 29 707 |
| **Books circulated** | 73 984 | 116 987 | 150 414 | 197 799 | 168 665 |
| **Exhibitions held** | 161 | 212 | 246 | 232 | 218 |
| **Internet access points** | 36 | 33 | 29 | 29 | 31 |
| **New library service points or Wheelie Wagons** | 0 | 0 | 0 | 0 | 0 |
| **Children programmes** | 57 | 128 | 194 | 334 | 392 |
| **Visits by school groups** | 169 | 230 | 343 | 358 | 354 |
| **Community Facilities** | | | | | |
| **Number of Community Facilities – Community- and Town Halls** | 12 | 12 | 12 | 12 | 12 |

### 3.13.2 Employees – Libraries & Community Facilities

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 3 | 5 | 1 |
| 7 - 9 | 12 | 10 | 1 |
| 10 - 12 | 8 | 6 | 2 |
| 13 - 15 | 1 | 1 | 0 |
| 16 - 19 | 0 | 0 | 0 |
| **TOTALS** | **24** | **22** | **4** |




## *3.14 Cemeteries*

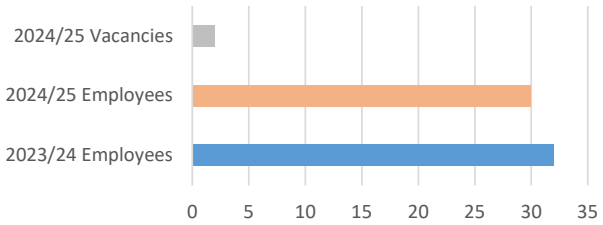
Cemeteries in all towns are managed by the municipality, except Op-die-Berg which is managed by a church. Ceres Cemetery and Nduli Cemetery have reached full capacity. The cemetery at Bella Vista will cater for these two towns in future. Wolseley Cemetery has been extended. No crematoriums are managed.

### 3.14.1 Service Statistics - Cemeteries

| Type of service | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|---|
| Number of Cemeteries | 4 | 4 | 4 | 4 | 4 |
| Number of private burials | 1017 | 427 | 584 | 482 | 440 |
| Number of poor burials | 156 | 173 | 141 | 136 | 59 |
| Number of indigent burials | 158 | 148 | 159 | 164 | 237 |
| *#Stats are for all towns* | | | | | |

### 3.14.2 Employees – Cemeteries

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 26 | 25 | 0 |
| 4 - 6 | 3 | 3 | 0 |
| 7 - 9 | 2 | 2 | 0 |
| 10 - 12 | 0 | 0 | 1 |
| 13 - 15 | 0 | 0 | 1 |
| 16 - 19 | 1 | 0 | 0 |
| **TOTALS** | **32** | **30** | **2** |




## *3.15 Childcare, Aged Care & Social Programmes*

The Socio-Economic Unit is responsible for:

- the initiation and strengthening of early childhood development (ECD) programmes and support of the ECD Forum.
- capacity building of crèches.
- strengthening awareness programs regarding aged abuse and access to indigent services.
- strengthening and support of youth development with the focus on job creation and skills development.
- strengthening and support of people with disabilities through skills development; and
- support HIV/AIDS awareness

### 3.15.1 Service Statistics: Childcare, Aged Care & Social Programmes

| 2023/24 | 2024/25 |
|---|---|
| Soup kitchens established or supported | |
| Workshop for soup kitchens x 2 | Workshop for soup kitchen x3<br>Supporting 50 soup kitchens with ingredients |
| Initiatives to increase awareness on child abuse | |
| Awareness program on stranger danger for preschool children at ECD centers x 5<br>Distribution of pamphlets, posters and information on child safety at ECD centers x 1<br>Awareness programs for children on substance abuse/child abuse/ child trafficking and abduction/ child sexual abuse: x 6<br>Face paint and life skills programs: x3 | Awareness program on stranger danger for preschool children at ECD centers x 9<br>Child Protection initiatives: focus on body safety, children's rights, child abduction and child sexual abuse. X8<br>Parental support programmes to parents and caregivers of disabled children. X2<br>Opening of child protection week. Focus on child protection week with children and caregivers of Vrolike Vinkies ECD Centre x1 |
| Youngsters educated and empowered | |
| Accredited plumbing training for 2 youth (ongoing)<br>Women Sanitary project: distribution x3 | Life Skills: Social ills<br>Life skills: Women Empowerment x5 |

| | |
|---|---|
| Awareness of teenage Pregnancy x2<br>Life skills: Women Empowerment x3<br>Life skills: Motivation x4<br>Life skills: Safety x3<br>Life Skills: Choices<br>Top Achievers Ceremony<br>Workshop: Youth Forum<br>Youth Dialogue x2<br>Career exhibition<br>Life skills: Leadership x2<br>Life skills: Awareness of Social Media<br>Youth identity Workshop<br>Youth day program x2<br>Indigenous games | Job Preparation Workshop x3<br>Talent Show x2<br>Informal dialogue<br>Plumbing training (follow up)<br>Life Skills: Social media x2<br>Life skills: Safety x2<br>Life Skills: Substance Abuse<br>Life Skills: Identity<br>Top Achievers Ceremony<br>Life skills: Leadership<br>Life Skills: Choices<br>Workshop: Youth Identity<br>Arts and Craft<br>Career exhibition<br>Youth Church Service<br>Youth Day Program<br>Business Plan Workshop |
| **Initiatives to increase awareness on disability** | |
| Arts and Crafts/ Life skills for people with disabilities (Awareness programs combined with arts and crafts activities): x 2<br>Meeting with Witzenberg Association for people with disabilities: x 2<br>Witzenberg Mental Health Forum meeting-stakeholder meetings: x 3 | Arts and Crafts/ Life skills for people with disabilities (Awareness programs combined with arts and crafts activities): x 3<br>Meeting with Witzenberg Association for people with disabilities: x 2<br>Witzenberg Mental Health Forum meeting-stakeholder meetings: x 2<br>International Day for People with disabilities- P.A. Hamlet: Access to services for people with disabilities in Witzenberg. All government departments and NGO's delivering services to people with disabilities took part in this programme. People with disabilities from Tulbagh, Wolseley, Nduli, Bella Vista as well as Op die Berg were transported to the programme. |
| **Initiatives to increase awareness on women** | |
| Fatherhood programs: x2<br>Parent Education information sessions: x 2<br>Door to door programs creating awareness regarding domestic violence, intimate partner violence and sexual harassment: x 5<br>Gender Based Violence Stakeholder Forum meetings 3 | Gender Based Violence Training sessions for 45 GBV Ambassadors from all towns in Witzenberg X 3<br>International Woman's Day for Municipal workers x1<br>Breast Cancer Awareness Programme x1<br>Awareness and Prevention: Gender Based Violence, intimate partner violence x 3<br>16 Days of Activism Programme- Bella Vista x1 |
| **Initiatives to increase awareness on HIV/AIDS** | |
| 2 x Awareness programs on HIV | 2 x Awareness programs on HIV |
| **Initiatives to increase awareness on Early Childhood Development** | |
| ECD quarterly meetings in Koue Bokkeveld x 2<br>ECD quarterly meetings in Witzenberg x4<br>Art workshop for ECD practitioners x 1<br>Fire Safety workshop for ECD practitioners x 2<br>First aid training for ECD practitioners x 1 | ECD quarterly meetings Koue Bokkeveld x2<br>ECD quarterly meetings Witzenberg x 4<br>First Aid training for ECD practitioners x 1<br>Fire Safety workshop for ECD practitioners x2<br>Workshop for cooks at ECD centers on safe hygiene preparation of food x1<br>Workshop on healthy discipline for ECD practitioners x1<br>Workshop on good governance for ECD principals and practitioners x1 |
| **Initiatives to increase awareness on substance abuse and high drug and alcohol related crimes** | |
| Awareness program on substance abuse at primary schools in Witzenberg x4<br>Awareness program on foetal alcohol syndrome x 1 | Awareness program on substance abuse at primary schools in Witzenberg x 6<br>Awareness program on fetal alcohol syndrome x1 |

| | |
|---|---|
| Orientation workshop on establishing Local Action Drug Committee | Orientation workshop on LDAC x2 |
| Special events hosted | |
| Youth day hosted in Tulbagh | Municipal Woman's Day in Ceres on 23 August 2025<br>Opening of child protection week -programme with ECD Centre- Vrolike Vinkies- creating awareness regarding child abuse/neglect x1<br>International day for People with Disabilities x1 |

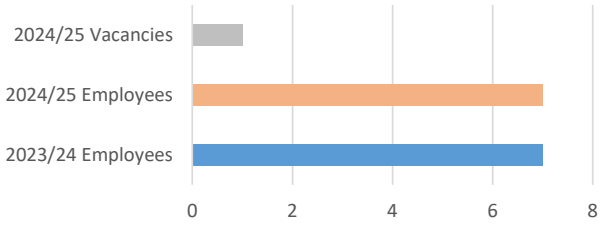
### 3.15.2 Service Delivery Indicators: Childcare, Aged Care & Social Programmes

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- ComSoc41 - Number of account holders subsidised through the municipality's Indigent Policy
- LED2.12 - Percentage of the municipality's operating budget spent on indigent relief for free basic services.
- LED1.21 - Number of work opportunities created through Public Employment Programmes (incl. of EPWP and other related employment programmes)
- ComSoc42 - Number of engagements with target groups with the implementation of social development programmes.

### 3.15.3 Employees: Socio-Economic

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 4 | 4 | 0 |
| 7 - 9 | 1 | 1 | 0 |
| 10 - 12 | 2 | 2 | 0 |
| 13 - 15 | 0 | 0 | 1 |
| 16 - 19 | 0 | 0 | 0 |
| **TOTALS** | **7** | **7** | **1** |




## *3.16 Community Services: Other*

### 3.16.1 Capital Expenditure – Community Facilities and Libraries

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Library Nduli | 1 000 000 | 1 000 000 | 679 888 | **68%** | 13 000 000 |

# COMPONENT E: ENVIRONMENTAL PROTECTION

The section Facilities and Environment manage environmental protection which includes environmental education, aesthetics and wild animal management such as baboons, as well as the protection of fauna and flora. The department is in the process of developing an Environmental Management Plan.

## *3.17 Pollution Control*

Environmental officers within the department are responsible for environmental and pollution control. The focus is mainly upon pollution, illegal dumping and the protection of fauna and flora. The municipality is part of the Regional Air Quality Forum and has an official appointed as an Air Quality Officer. The municipality places emphasis on education and training of the youth and school learners. The section strives to ensure environmental conservation as well as compliance with legislation.

### 3.17.1 Service Statistics – Pollution Control

| Type of service | 2020/21 | 2021/22 | 2022/23 | 2022/23 | 2024/25 |
|---|---|---|---|---|---|
| **Pollution Control** | | | | | |
| **Number of environmental education initiatives held** | 6 | 8 | 8 | 7 | 8 |

## *3.18 Parks, Public Open Spaces & River Management*

Parks management is responsible for the management and maintenance of parks in the municipal area. New parks are designed and developed by this section. The function also includes river maintenance and conservation of municipal nature areas. The municipality has more than 50 hectares of official parks and many more open spaces and areas that require maintenance. Parks scheduled for cutting every 3 weeks. Rivers are maintained to prevent pollution and regular clearings of alien vegetation take place.

The **Ceres Rivers Restoration Program** (CRRP), a collaborative initiative between the Witzenberg Municipality, World Wildlife Fund (WWF), and funded by the Nedbank Green Trust, is a 3-year program aimed at addressing the ecological degradation of the Dwars, Modder, and Titus Rivers in the urban areas of Ceres. The primary objectives of the CRRP include the restoration and rehabilitation of ecological infrastructure, improving water quality and quantity, and enhancing both socio-economic and ecological resilience of the targeted river systems. The program is implemented under the approved Ceres River Maintenance Management Plan (MMP), developed in alignment with guidelines from the Department of Environmental Affairs and Development Planning. A comprehensive freshwater impact assessment was conducted to establish baseline ecological conditions and inform the MMP. This included assessments of the Dwars, Breede, and Titus Rivers and associated tributaries.

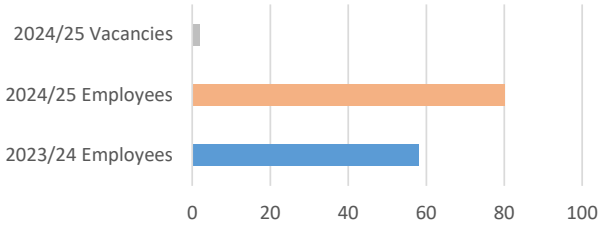
Key activities and achievements for the reporting period include:

- Removal of over 75% invasive alien vegetation along the urban stretch of the Dwars River.
- Planting of more than 7,000 indigenous species and 300+ Breede Yellowwood trees at Akkerbos to stabilize riverbanks.
- Weekly removal of waste and litter from the river systems.

Initial and follow-up alien vegetation clearing were carried out in line with the Invasive Alien Species Control, Eradication & Monitoring Plans for the Ceres Mountain Fynbos Nature Reserve (CMFNR), Prince Alfred Hamlet, and Wolseley Commonage. A memorandum of agreement has been signed between the parties of which CBI funds alien vegetation control and eradication projects of low density or follow-up clearing within the Ceres Mountain Fynbos nature reserve. Cape Winelands District municipality also appointed private contractors to conduct follow-up alien vegetation clearing at the CMFNR, the Malkops River located in Tulbagh, and at the Wolseley Critical Biodiversity Area. A contractual agreement with Perdekraal East Wind Farm has secured additional funding to support biodiversity conservation activities within the CMFNR.

### 3.18.1 Employees: Parks, Public open spaces & river management

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 41 | 43 | 0 |
| 4 - 6 | 10 | 22 | 1 |
| 7 - 9 | 5 | 11 | 0 |
| 10 - 12 | 1 | 3 | 1 |
| 13 - 15 | 0 | 0 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **58** | **80** | **2** |



## COMPONENT F: SECURITY & SAFETY

This component includes Traffic; Fire; Disaster Management, Licensing and control of animals, and Control of public nuisances, etc.

### *3.19 Traffic & Vehicle Licensing*

Our top service delivery priorities are reducing the number of road deaths caused by accidents through traffic law enforcement, speed enforcement and road traffic safety education at schools and other institutions. Another priority is to improve service delivery at the Traffic Centre. This will be achieved through service excellence and through identification of shortcomings and addressing these through training initiatives.

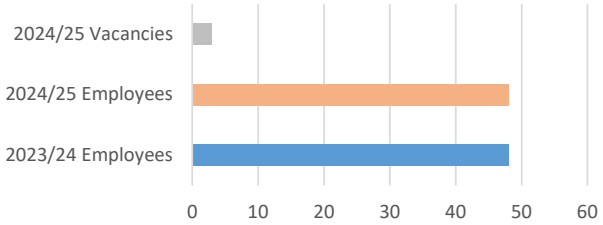
#### 3.19.1 Service Statistics – Traffic Services

| Type of service | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| Number of road traffic accidents during the year | 632 | 687 | 306* | 547 |
| Number of by-law infringements attended | 313 | 301 | 190 | 4428 |
| Number of Traffic officers in the field on an average day | 5 | 10 | 13 | 12 |
| Number of Traffic officers on duty on an average day | 18 | 16 | 13 | 18 |
| Animals impounded | 0 | 0 | 0 | 0 |
| Motor vehicle licenses processed | 29 545 | 28 897 | 27 774 | 27 730 |
| Learner driver licenses processed | 2 612 | 1 254 | 1 269 | 857 |
| Driver licenses processed | 2 346 | 4 521 | 4 458 | 4 285 |
| Driver licenses issued | 564 | 512 | 595 | 541 |
| Section 56 notices issued for traffic/bylaw offenses. | 32 769 | 6 637 | 13 734 | 10 275 |
| R-value of fines collected | 1 299 900 | 1 102 800 | 1 253 100 | 1 273 150 |
| Operational callouts/Complaints | 404 | 279 | 242 | 720 |
| Roadblocks held | 130 | 115 | 66 | 191 |
| Special Functions – Escorts | 9 | 36 | 42 | 58 |
| Awareness initiatives on public safety | 7 | 47 | 26 | 41 |

**Number of road traffic accidents are reported by SAPS, and no reason was provided for the drastic decrease in accidents from previous years.*
*** Increase in number of by-law infringements attended to can be attributed to increase of personnel and appointment of Head Law Enforcement.*

#### 3.19.2 Employees – Traffic- & Law Enforcement Services

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 5 | 6 | 1 |
| 7 - 9 | 18 | 18 | 1 |
| 10 - 12 | 23 | 21 | 1 |
| 13 - 15 | 1 | 2 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **48** | **48** | **3** |



## *3.20 Fire Services*

In recent years, the role of the fire service in many communities has expanded far beyond fire suppression. As a progressive organization we aim to ensure that fire prevention and public education appropriately receive increased emphasis as proactive elements to safeguard our community.

Citizens are dependent on the fire department to ensure their protection against dangers of fire, entrapment, explosion, dangerous goods incidents, and any emergency event that may occur in the community (Paulsgrove, 2003). The Constitution of the Republic of South Africa (Act 108 OF 1996) establishes fire-fighting services as a Local Government matter. The Fire Brigade Services Act (99 OF 1987) provides for the Witzenberg Municipality as a local authority to establish and maintain a fire brigade service for the following different purposes:

- Preventing the outbreak or spread of a fire.
- Fighting or extinguishing a fire.
- The protection of life or property against a fire or other threatening danger.
- The rescue of life or property from a fire or other danger.
- Subject to the provisions of the Health Act, 1977 (Act No. 63 of 1977), the rendering of an ambulance service as an integral part of the fire brigade service; or
- The performance of any other function connected with any of the matters referred to in paragraphs (a) to (e).

The Witzenberg Municipality therefore has a duty to perform the following firefighting functions:

- Prevention, -mitigation, -preparedness, -response, -recovery and –rehabilitation of emergency incidents.
- Extinguishment of structural, veld and bush fires and any other fire.
- Rescue and humanitarian services.
- Fire Safety Prevention (the application of the National Building Regulations, Fire codes and municipal bylaws regarding fire safety).
- Fire pre-planning and preparing related preparedness plans.
- Testing and basic maintenance work on emergency vehicles and equipment; and
- Training of staff members.

The top service delivery priority of the Fire Service is the rendering of an effective and efficient Fire and Rescue Service. The South African National Standard for Community Protection Against Fire, SANS 10090:2018, is a measurement tool that indicates whether a fire service is meeting the minimum mandatory community fire protection standard, which in turn is indicative of whether a fire authority is indeed contributing to the objects of local government. The Witzenberg Municipality Fire and Rescue Service is currently classified as a category 5(b) which means that we meet the performance criteria for staff availability and appliance availability by only 35% to 45%.

The assessment in terms of the standard requires the following:

| Town | Ceres | Wolseley | Tulbagh | Op die Berg |
|---|---|---|---|---|
| Risk Category | B | B | B | C |
| Minimum pumping units | 2 | 2 | 2 | 1 |
| Minimum staffing levels | 8 | 8 | 8 | 4 |
| Minimum pumping capacity | 3850 (L/min) | 3850 (L/min) | 3850 (L/min) | 2250 (L/min) |
| Maximum attendance time () | 10 min | 10 min | 10 min | 13 min |
| Dedicated Emergency Call taking and dispatch | 3 Emergency lines | N/A | N/A | N/A |
| Control Centre operators and staff required | 2 Operators and one supervisor | Not required | Not required | Not required |

Key Achievements

- Emergency Response: Our firefighters responded to over 700 emergency calls, including structural fires, wildfires, vehicle accidents, and hazardous material incidents.

- Community Engagement: Through Fire Safety Awareness Campaigns, we reached thousands of residents, providing vital information on fire prevention, emergency preparedness, and first aid. Our partnerships with local schools and businesses have fostered a culture of safety and preparedness.
- Risk Assessments: Comprehensive risk assessments and fire safety inspections were conducted across various sectors, ensuring adherence to safety regulations and mitigating potential hazards.

Challenges

- Climate Change Impact: The increasing frequency and intensity of wildfires and severe floods posed significant threats to our community. Our firefighters displayed extraordinary resilience, often working around the clock to protect lives and property.
- Staffing and Resources: The service is currently staffed at 12% of the required capacity, with only 14 full-time employees supported by 15 contract workers and a WoF Ground team. This staffing shortfall impacts our ability to meet the growing demands of the community.
- Funding Constraints: Limited financial resources have impacted our ability to upgrade equipment, appoint additional staff, and expand our community outreach programs.

Operational Details

- Service Delivery: We are classified as a category 5(b) service, meeting performance criteria for staff and appliance availability by only 35% to 45%. Despite being a young service established in 2013, we have significantly improved response times with the establishment of fire stations in Wolseley and Op die Berg.
- Vehicles and Equipment: Our fleet includes vehicles ranging in age from 4 to 27 years, with a replacement age typically between 10-15 years. Regular maintenance is required to ensure operational readiness.
- Station Locations: The strategic placement of our fire stations in Ceres, Op die Berg, Tulbagh, and Wolseley is critical to reducing response times and enhancing our ability to manage emergency incidents effectively.

Financial Overview

- Budget: Our current investment is around 1.5% of the total municipal expenditure budget, equating to R62.00 per capita. This is below the average spend for similar municipalities, and economic constraints suggest limited increases soon.

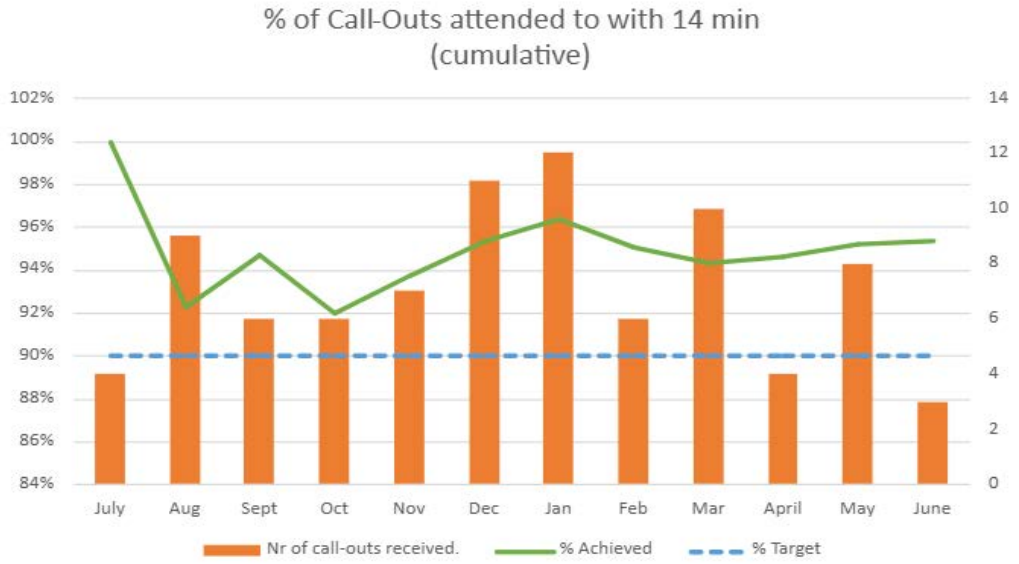
Future Outlook

- Enhancing Capabilities: We aim to enhance our capabilities through continuous training, adopting innovative technologies, and strengthening community partnerships. Mental health and wellness programs for our firefighters will also be prioritized, recognizing the demanding nature of their work.
- Infrastructure and Staffing: Addressing infrastructure needs and increasing staffing levels are critical to improving our service delivery. We require an operational staff complement of 96 firefighters, a dedicated fire safety team, permanent control center operators, and disaster management officers.

The Witzenberg Fire and Rescue Services remain dedicated to safeguarding our community through proactive measures, operational excellence, and community engagement. We extend our heartfelt gratitude to our firefighters, support staff, volunteers, and the community for their unwavering support and cooperation. Together, we will continue to build a safer, more resilient Witzenberg.

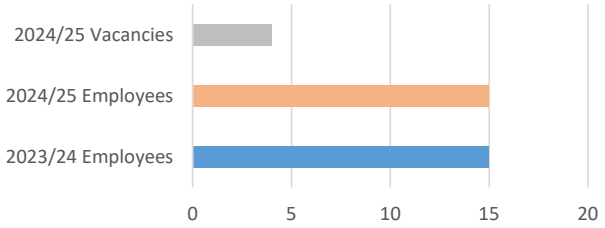
### 3.20.1 Service Statistics – Fire Services

The table below provides an overview of the service statistics.




### 3.20.2 Employees – Fire and Disaster Services

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 6 | 5 | 0 |
| 7 - 9 | 5 | 7 | 2 |
| 10 - 12 | 3 | 1 | 2 |
| 13 - 15 | 0 | 1 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **15** | **15** | **4** |




## *3.21 Other (Disaster Management, Animal Control &, Control of Public Nuisances)*

The **Disaster Management Act** (57 OF 2005), Sections 52 and 53 require each municipality and municipal entity to prepare a Disaster Management Plan (DMP). The Witzenberg municipality has a legislated duty to:

- Establish a functional Disaster Management Centre.
- Appointing a Head of Centre and suitably qualified people.
- Responsible for the implementation and maintenance of an all-hazard, full-spectrum comprehensive disaster management program, ensuring:
  - Prevention
  - Mitigation
  - Preparedness
  - Response.
  - Rehabilitation and reconstruction
- Monitor progress with post-disaster recovery & rehabilitation.
- Serve as repository of and conduit for disaster information.
- Be the advisory and consultative body on disaster issues.
- Make recommendations regarding DM funding.
- Make recommendations on legislation affecting DM.
- Promote the recruitment, training and participation of volunteers in DM.
- Promote disaster management capacity building, training and education throughout the republic, including in schools.
- Promote research into all aspects of disaster management.
- Liaise and coordinate its activities with other relevant DM Centers.

Witzenberg Municipality is primarily responsible for the implementation of the Disaster Management Act (No. 57 of 2002) within its area of jurisdiction, with a specific focus on ensuring effective and focused disaster risk reduction planning. With the new approach to Disaster Risk Management in South Africa and world-wide, the emphasis changed from response to disasters to pre-disaster risk reduction. The process of disaster risk reduction should therefore commence with a process of risk identification and assessment. The outcomes of a disaster risk assessment can ensure that all developmental initiatives as well as contingency planning and practice of the municipality are informed by accurate knowledge of potential disaster risk, enabling various stakeholders to contribute to the reduction of such risk.

The disaster management plan of Witzenberg Municipality was reviewed over the past financial year. The stipulated plan acts as the backbone of disaster risk management in Witzenberg and includes the following:

- forms an integral part of its Integrated Development Plan (IDP).
- anticipate the types of disasters that are likely to occur in the municipal area and their possible effect.
- places emphasize measures that reduce the vulnerability of disaster-prone areas, communities, and households.
- identifies the areas, communities, or households at risk.
- considers indigenous knowledge relating to disaster management.
- promotes disaster management research.
- identifies and address weaknesses in capacity to deal with disasters.
- provides for appropriate prevention and mitigation strategies.
- facilitates maximum emergency preparedness; and
- contains contingency plans and emergency procedures in the event of a disaster.

Education, Training and Public Awareness

- Disaster Management Plan Sessions

  Over this past year, the Witzenberg DMC developed and facilitated sessions focused on the municipality's Disaster Management Plan. These sessions covered the contents and practical application of the plan and were conducted with key disaster management stakeholders within the municipal area.
- Witzenberg Event Process Session

  Workshops were conducted on the Event Application Process, providing a step-by-step walkthrough of the procedures required for hosting events within the municipal area. The sessions were attended by individuals involved in event planning and coordination. These sessions concluded with question-and-answer segments.
- Hazards in my Community

  Over the past year, the Witzenberg DMC conducted awareness campaigns tailored to address the specific hazards faced by communities within the municipal area. These campaigns, themed Hazards in My Community, focused on educating residents about local risks and promoting practical ways to reduce vulnerability. Through these efforts, the Witzenberg DMC demonstrated its ongoing commitment to building community resilience and fostering a culture of preparedness.
- Flood and Structural Fire Awareness

  As part of winter readiness efforts, the Witzenberg DMC developed pamphlets containing preventative tips for structural fire safety, which were shared via the Witzenberg Facebook page. Additionally, flooding awareness pamphlets were distributed within the community. These initiatives aim to raise public awareness and reduce the risk associated with structural fires and flooding.

Key Achievements

- Emergency Response: The Witzenberg DMC served as a focal point for the coordination and liaison of activities between role-players in response to and recovery from adverse events such like the July 2024 floods.
- Community Engagement: The awareness campaigns act as a conduit for the transfer of disaster-related and fire-safety knowledge. Importantly, the awareness campaigns cultivated a culture of risk reduction through these capacity building initiatives.
- Maintained multi-disciplinary cooperation and rapport.

- Risk Assessments: Successfully contributed to the review and update of the provincial risk profile by ensuring the inclusion of local risks and community-specific insights.
- Development of the Witzenberg Disaster Risk Reduction Plan: Spearheading the substantial reduction of multi-hazards.

Challenges

- Climate Change Impact: The increasing impacts of climate change present a growing challenge. It places additional pressure on already limited resources and response capacity, while also requiring more proactive, long-term risk reduction strategies
- Lack of authoritative power: Disaster Management primarily serves as a coordinating function without direct authority over line departments, which often leads to its role being overlooked. This challenge is further compounded by the fact that Disaster Management is an unfunded municipal mandate, limiting its ability to enforce or implement programmes independently
- Interdepartmental coordination: Bridging the gap in interdepartmental coordination is necessary to prevent the duplication of efforts and to further optimise the use of limited resources. However, there remains a need to strengthen departmental buy-in and enhance lobbying efforts to ensure greater collaboration and alignment across sectors

Future Outlook

Enhancing multi-disciplinary coordination through strengthening our institutional arrangements.

**Roaming livestock**

Several incidents have been reported in the past year where animals were involved in accidents with vehicles and damage caused. In April 2023, a horse and a car collided on the R303 at Prince Alfred Hamlet. Significant damage was caused to the motor vehicle, and the horse had to be euthanized due to its injuries. During June 2023, a cow was knocked down by a vehicle on the R303, near the PA Hamlet landfill site. Two goats were knocked down by a car on 3rd of July 2023 on the R46 near Nduli suburb. Fortunately, no humans were injured in these incidents. Roaming pigs caused a lot of damage to gardens in Pluto's Park residential area and Stofberg park adjacent to Lyell Street. The Have a Heart Equine Sanctuary enterprise have been registered on the Municipal database to render a transportation and impoundment service to the municipality. During June 2023, 19 Cows and 5 pigs were impounded in Ceres, Stofberg Park area. The animals were taken to Have a Heart Equine Sanctuary's Bokdam farm in the Bonnievale district, where it was impounded.

Currently impound authorization is issued to private landowners who have the necessary facilities to house impounded livestock who trespass on their property. Assistance is required from Law Enforcement and Worcester Stock Theft unit in this regard.
In May 2024 a cow and a vehicle collided on a public road in Tulbagh causing significant damage to the vehicle. In the month of June 2024, a total of two vehicle accidents were reported involving cattle roaming on public roads in the Tulbagh area.

**Animal Monitoring**
A total of 21 animal monitors has been assigned to all locations affected by roaming livestock. Ceres Rooikamp, Nduli, PA Hamlet, Wolseley, and Tulbagh are some of these locations. Three Baboon monitors were assigned to the Ceres entry from Mitchell's Pass, as well as the nearby businesses, sports fields, schools, and the Pine Forest tourist resort. Wolseley currently has one vacancy. Monitors are based on the EPWP scheme. The monitors' purpose is to guarantee that the animals do not cause a problem for residents or pose a risk to road traffic. The most difficult task is dealing with roving cows, goats, sheep, and horses. The municipality is still looking at possible service level agreements with other institutions, as indicated in Section 76(b) of the Local Government: Municipal Systems Act of 2000.
Another problem is monitoring animals at weekends and after hours throughout the week. Animal complaints vary regularly and include complaints about dog ownership. Most animals in municipal areas are unmarked, making identification impossible in the event of an incident. The Worcester Stock Theft Unit and Witzenberg Law Enforcement assists the municipality with livestock issues. Animal owners are not cooperative, and the issue remains a significant concern for the municipality. The municipality is constantly considering alternative approaches to solving these difficulties.

**Road Signs**.
The municipality are currently looking at the erection of noticeboards that will alert the public of roaming animals. These signs will be put up at strategic places, town entrances and alongside roads where animal occurrence is a possibility. Notices to owners of livestock are also being compiled to inform them of the consequences of roaming and unsupervised animals on roads and residential areas.

**Public nuisances** are addressed by the Traffic Department. Complaints on nuisances received are documented and reported in the Traffic Monthly Report.

### 3.22.1 Capital Expenditure – Safety & Security

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Building Upgrade Traffic Department | 200 000 | 200 000 | 0 | **0%** | 850 000 |

# COMPONENT G: SPORT & RECREATION

This component includes community parks; sports fields; sports halls; stadiums; swimming pools; and camp sites.
The municipality manages one resort, the **Pine Forest Resort**. This resort offers the following facilities for visitors and the local community:

- 96 accommodation units that can house 557 people with day braais.
- 21 normal camping sites and 280 sites for long-term rentals
- 1 recreation hall
- conference halls with seating of 30 and 80
- 1 Olympic size and 2 smaller for kids, swimming pools
- The recreation area includes a play park for kids, putt-putt, trampolines, table tennis, badminton, and squash courts.

The number of visitors for 2024/25 applicable to accommodation units and normal camping sites amounted to R4 080 653.87 (32 026 bed nights).

Besides the swimming pools in Pine Forest Resort, six more swimming pools are available to the local community in:

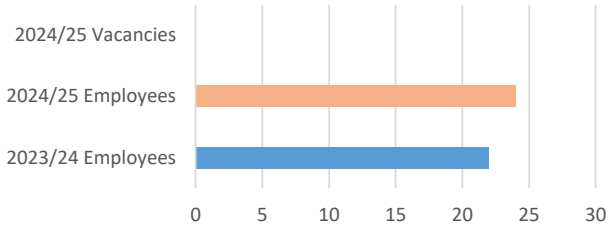
- Ceres (one)
- Tulbagh (one)
- Wolseley (one)
- Bella Vista (one)
- PA Hamlet (one)
- Nduli (one – out of order due to vandalism)

The pools were open from November 2024 to 30 April 2025. The pools were visited by 2 416 adults and 55 927 children with a total revenue of R82 503.00
All pools are maintained daily to ensure clean and safe pools for visitors.

## *3.22 Sport & Recreation*

### 3.22.1 Employees: Sport & Recreation

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 13 | 15 | 0 |
| 4 - 6 | 6 | 5 | 0 |
| 7 - 9 | 2 | 2 | 0 |
| 10 - 12 | 0 | 1 | 0 |
| 13 - 15 | 0 | 0 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **22** | **24** | **0** |




### 3.22.2 Capital Expenditure: Sport Facilities

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| Furniture & Equipment for Chalets | 450 000 | 450 000 | 150 895 | **34%** | 150 895 |
| Upgrade of sport facilities | | 500 000 | 216 290 | **43%** | 500 000 |

# COMPONENT H: CORPORATE POLICY OFFICES & OTHER SERVICES

## *3.23 Financial Services*

An important factor considered by investors in relocating to an area is the ability of the authorities to demonstrate adequate provision of services, financial discipline, affordable tariffs, adherence to statutory requirements, timely preparation and production of financial statements, adherence to generally accepted accounting practices and unqualified audit reports.

Operational financing
Council's policy is to fund operating expenses from normal revenue streams with short-term borrowing being used as a last resort for capital expenditure. It is expected that strong financial management, including accurate cash forecasting, will obviate the need to resort to short-term borrowings.

Working Capital
It is Council's intention to create sufficient cash reserves by way of good financial management including the setting aside of adequate provisions for working capital.

Revenue raising strategy
The guidance on how to improve the payment ratio of the area can be found in the Credit Control and Debt Collection Policy. This Policy highlights the procedures to be followed in the collection of all money owed to the Municipality.

Expenditure Management
To reduce expenditure on non-core functions, by considering Public Private Partnerships.

### 3.23.1 **Service statistics – Financial Services**

| **Debt Recovery** | | | | | | |
|---|---|---|---|---|---|---|
| **Details of the types of account raised and recovered** | **2023/24** | | | **2024/25** | | |
| | **Billed in Year** | **Actual for accounts billed in year** | **Proportion of accounts value billed that were collected %** | **Billed in Year** | **Actual for accounts billed in year** | **Proportion of accounts value billed that were collected %** |
| | **R'000** | | | | | |
| Property Rates | 101 272 | 95 050 | 94% | 109 189 | 100 930 | 92% |
| Electricity | 359 777 | 344 936 | 96% | 384 587 | 380 163 | 99% |
| Water | 58 417 | 39 577 | 68% | 59 972 | 41 839 | 70% |
| Sanitation | 61 983 | 50 427 | 81% | 68 902 | 55 593 | 81% |
| Refuse | 40 805 | 28 139 | 69% | 42 601 | 28 319 | 66% |
| Other | 2 369 | 1 462 | 62% | 1 877 | 1 336 | 71% |
| **Total** | **624 623** | **559 591** | **90%** | **667 129** | **608 181** | **91%** |
| *The proportion of account value billed is calculated by taking the total value of the year's revenues collected against the bills raised in the year by the year's billed revenues* | | | | | | |

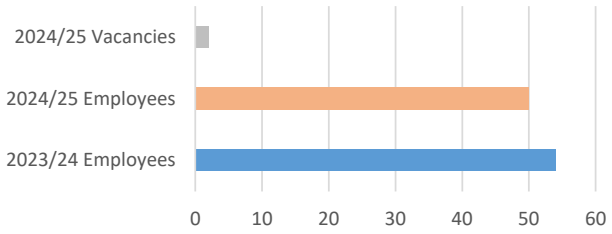
### 3.23.2 Service Delivery Indicators – Financial Services

Refer to 3.1.8 Strategic Performance (Top Layer SDBIP) for 2024/25:

- FinFAdm10 - Financial viability expressed as Debt-Coverage ratio.
- FinFAdm11 - Financial viability expressed outstanding service debtors.
- FM7.12 - Collection rate ratio
- FM1.14 - Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget
- FM3.11 - Cash/Cost coverage ratio
- FM4.31 - Creditors' payment period
- LED3.31 - Average number of days from the point of advertising to the letter of award per 80/20 procurement process
- MM1 - Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.
- FM1.11 - Total Capital Expenditure as a percentage of Total Capital Budget
- FM5.21 - Percentage of total capital expenditure on renewal/upgrading of existing assets
- FM5.2 - Percentage change of renewal/upgrading of existing Assets
- FM7.2 - Percentage of Revenue Growth excluding capital grants
- FM2.1 - Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)
- FM4.11 - Irregular, Fruitless and Wasteful, Unauthorized Expenditure as a percentage of Total Operating Expenditure
- FM4.2 - Percentage of total operating expenditure on remuneration

### 3.23.2 Employees – Financial Services

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 28 | 31 | 0 |
| 7 - 9 | 13 | 6 | 0 |
| 10 - 12 | 7 | 7 | 1 |
| 13 - 15 | 2 | 2 | 0 |
| 16 - 19 | 4 | 4 | 1 |
| **TOTALS** | **54** | **50** | **2** |



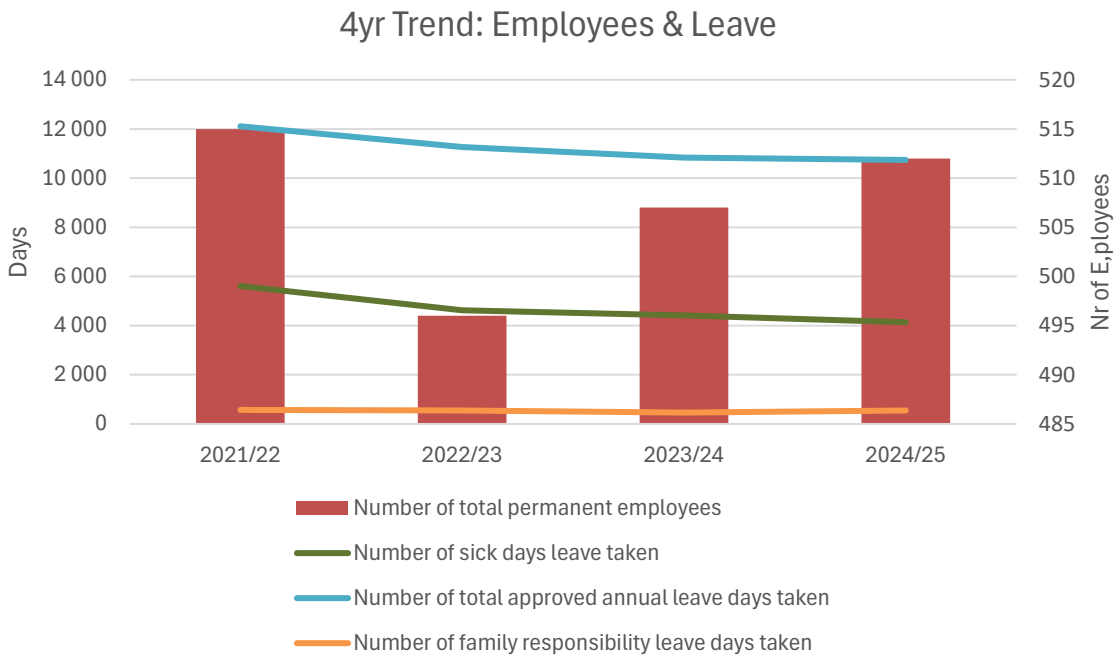

## *3.24 Human Resource Services*

The section for Human Resources within Witzenberg Municipality incorporates the following disciplines:

- Recruitment and selection
- Leave administration.
- Benefit administration
- Labor relations
- Training and development
- Health and safety performance management
- Work study administration

### 3.24.1 Service Statistics – Human Resources

| Details | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| Number of HR policies reviewed | 1 | 0 | 0 | 7 |
| Number of total permanent employees | 515 | 496 | 507 | 512 |
| Number of total temporary employees | 45 | 49 | 45 | 41 |
| Number of total injuries (injury on duty cases) | 48 | 48 | 54 | 48 |
| Number of total approved annual leave days taken | 12110 | 11270 | 10832 | 10741 |
| Number of family responsibility leave days taken | 571 | 552 | 463 | 553 |
| Number of total Health and Safety Representatives | 16 | 24 | 24 | 37 |
| Number of total First Aiders | 59 | 59 | 99 | 37 |
| Number of sick days leave taken | 5610 | 4627 | 4419 | 4137 |
| Number of terminations | 17 | 27 | 35 | 37 |
| Number of new employees appointed - permanent | 51 | 20 | 47 | 50 |
| Number of new employees appointed - Interns | 2 | 2 | 2 | 4 |
| Number of new employees appointed - Temporary | 38 | 11 | 45 | 90 |
| Number of total employees trained | 212 | 241 | 310 | 207 |

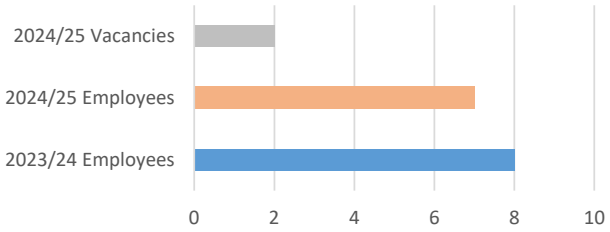



### 3.24.2 Service Delivery Indicators – Human Resources

- CorpHR13 - Percentage budget spent on implementation of Workplace Skills Plan.
- CorpHR12 - Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.
- GG1.21 – Staff vacancy rate

### 3.24.3 Employees – Human Resources

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 0 | 0 | 0 |
| 7 - 9 | 2 | 2 | 1 |
| 10 - 12 | 3 | 2 | 0 |
| 13 - 15 | 2 | 3 | 0 |
| 16 - 19 | 1 | 0 | 1 |
| **TOTALS** | **8** | **7** | **2** |




## *3.25 Information & Communication Technology (ICT) Services*

The department's functions include:

- Management and maintenance of the IT infrastructure that includes hardware and software.
- Update and maintenance of municipal website
- Upkeep and maintenance of LAN and WAN
- Administration of the electronic documents system (TRIM)
- Manage service providers for outsourced functions.

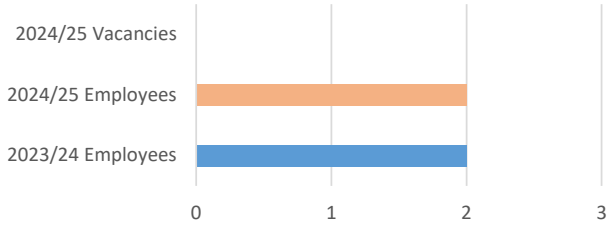
### 3.25.1 Service Statistics – ICT Services

| Details | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| Desktop support | 588 | 451 | 410 | 478 |
| Network support | 861 | 792 | 856 | 946 |
| Network downtime experienced | 9 hours | 8 hours | 10 hours | 8 hours |
| Server downtime experienced (total for 15 servers) | 12 hours | 4 hours | 2 hours | 4 hours |
| File restores requested | 102 | 78 | 52 | 35 |

*Note: The decrease in files restore requests can be attributed to the upgrade of the Microsoft Enterprise Agreement with the result that more employees utilise OneDrive which is automatically backed up by Microsoft.*

### 3.25.2 Employees – ICT Services

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 0 | 0 | 0 |
| 7 - 9 | 0 | 0 | 0 |
| 10 - 12 | 1 | 1 | 0 |
| 13 - 15 | 1 | 1 | 0 |
| 16 - 19 | 0 | 0 | 0 |
| **TOTALS** | **2** | **2** | **0** |




## *3.26 Internal Audit & Risk Management*

Witzenberg Municipality does not have a Risk Management sub-directorate. The responsibility for Risk Management and the duties of a Chief Risk Officer has been delegated to the Manager: Performance and Projects. Internal Audit is assisting the Chief Risk Officer with the development of the risk management policy, strategy, and implementation plan, facilitating identification and assessment of risks, and disseminating risk reports. Portfolio directors and risk owners are responsible for maintaining controls, the implementation of action plans to mitigate risk and opportunities to improve controls.

The risk register of the municipality is reviewed and updated on a continuous basis and reassessed annually to form the basis for the compilation of the 3-year audit strategy and the annual Risk Based Audit Plan.
Internal Audit is an independent in-house function that performs internal audits based on the approved Risk Based Audit Plan and other statutory audits as required by the Municipal Finance Management Act and the Municipal System Act.

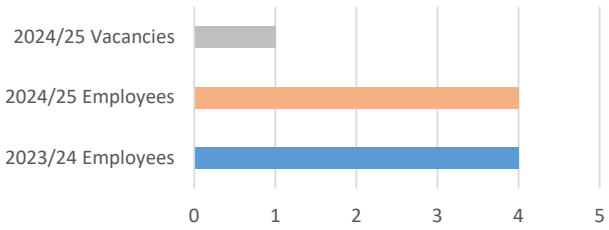
The Internal Audit function reports functionally to the Performance, Risk and Audit Committee and administratively to the Municipal Manager.

### 3.26.1 Service Statistics – Internal Audit

| Details | 2021/22 | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| Compilation of the Risk Based Audit and 3-year strategic plans | 1 | 1 | 1 | 1 |
| Internal Audits | 14 | 15 | 18 | 15 |

### 3.26.2 Employees – Internal Audit

| Job Level | 2023/24 Employees | 2024/25 Employees | 2024/25 Vacancies |
|---|---|---|---|
| 0 - 3 | 0 | 0 | 0 |
| 4 - 6 | 0 | 0 | 0 |
| 7 - 9 | 0 | 0 | 0 |
| 10 - 12 | 2 | 2 | 1 |
| 13 - 15 | 1 | 1 | 0 |
| 16 - 19 | 1 | 1 | 0 |
| **TOTALS** | **4** | **4** | **1** |




## *3.27 Legal Services*

Legal Services render an advisory and support function within the Municipality to the respective Directorates. This section is tasked to render proper and efficient legal advice to strengthen the capacity of WM to fulfil its' legislative mandate.

The functions rendered by Legal Services amongst others are:

- Municipal Property Administration
  - Drafting of items for Council/Delegated Authority
  - Administration of applications for:
- Leases
- Disposals
- Encroachments
- Servitudes

2. General Legal Matters

- Administer litigious matters.
- Provision of legal opinions and advice
- Liquor license applications administration
- Drafting and reviewing of contracts, policies, and by-laws
- Consideration of public liability claims
- Supply Chain Management opinions

The highlights for the year under review were as follows:

- No big civil matters / claims against the municipality

The challenges for the year under review were as follows:

- There is an increase in eviction matters and we cannot provide alternative housing.
- The inability of Eskom to increase electricity supply severely hampers development.
- Legal services are expensive and lengthy.

## *3.28 Strategic Support: Other*

### 3.28.1 Capital Expenditure – Strategic Support and Other

| Capital Projects | Original Budget | Adjusted Budget | Actual | % Exp | Total Project Value (Est) |
|---|---|---|---|---|---|
| IT Equipment | 350 000 | 660 900 | 649 854 | **98%** | 649 854 |

# CHAPTER 4 – ORGANISATIONAL DEVELOPMENT PERFORMANCE

## *4.1 INTRODUCTION TO THE MUNICIPAL WORKFORCE*

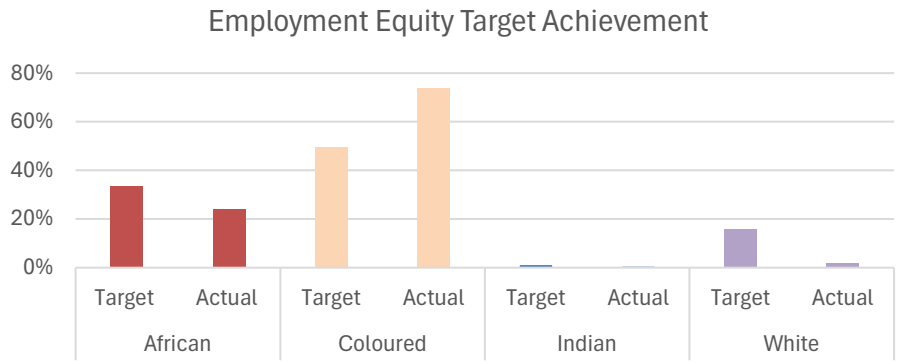
Witzenberg Municipality currently employs **557** officials (permanent + temporary employees), excluding councilors, who individually and collectively contribute to the achievement of the municipality's objectives. The primary objective of Human Resource Management is to render an innovative HR service that addresses both skills development and administrative function.

### 4.1.1 Employment Equity

The Employment Equity Act (1998) Chapter 3, Section 15 (1) states that affirmative action measures are measures designed to ensure that suitable qualified people from designated groups have equal employment opportunities and are equitably represented in all occupational categories and levels in the workforce of a designated employer. The national performance indicator also refers to: "Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan".

Employment Equity targets/actual

| African | | | Coloured | | | Indian | | | White | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Target | Actual | Target reached | Target | Actual | Target reached | Target | Actual | Target reached | Target | Actual | Target reached |
| 33% | 24% | 72% | 50% | 74% | 149% | 1% | 0% | 38% | 16% | 2% | 13% |




*2024/25 EE targets/Actual by racial classification*

| Male | | | Female | | | Disability | | |
|---|---|---|---|---|---|---|---|---|
| Target | Actual | Target reached | Target | Actual | Target reached | Target | Actual | Target reached |
| 50% | 66% | 133% | 46% | 40% | 87% | 3% | 0% | 0% |

*2024/25 EE targets/actual by gender classification*

Employment Equity vs. Population

| Description | African | Coloured | Indian | White | Total |
|---|---|---|---|---|---|
| Population numbers (WC Province) | 1 912 547 | 2 840 404 | 60 761 | 915 053 | 5 728 765 |
| **% Population** | **33%** | **50%** | **1%** | **16%** | **100%** |
| Number of positions filled | 143 | 348 | 1 | 20 | 512 |
| **% of Positions filled** | **28%** | **68%** | **0.4%** | **4.6%** | **100%** |
| *Note: The total population numbers are based on projection done by Global Insight* | | | | | |

*EE population 2024/25*

Occupational Categories – Race

Below is a table that indicates the number of employees by race within the specific occupational categories (including the Councillors):

| Posts filled | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Occupational** | **Male** | | | | **Female** | | | | **Total** |
| **Categories** | **A** | **C** | **I** | **W** | **A** | **C** | **I** | **W** | |
| Legislators, senior officials and managers | 4 | 21 | 0 | 6 | 4 | 10 | 0 | 3 | **48** |
| Professionals | 0 | 10 | 0 | 0 | 4 | 8 | 0 | 1 | **23** |
| Technicians and associate professionals | 2 | 21 | 0 | 1 | 1 | 6 | 0 | 0 | **31** |
| Clerks | 6 | 19 | 1 | 0 | 11 | 43 | 0 | 8 | **88** |
| Service and sales workers | 18 | 23 | 0 | 2 | 11 | 24 | 0 | 0 | **78** |
| Craft and related trades workers | 6 | 19 | 1 | 2 | 0 | 0 | 0 | 0 | **28** |
| Plant and machine operators and assemblers | 11 | 29 | 0 | 0 | 0 | 0 | 0 | 0 | **40** |
| Elementary occupations | 49 | 98 | 0 | 1 | 25 | 26 | 0 | 0 | **199** |
| **Total permanent** | **96** | **240** | **2** | **12** | **56** | **117** | **0** | **12** | **535** |
| Non-permanent employees | 5 | 17 | 0 | 2 | 5 | 14 | 0 | 2 | 45 |
| **Grand total** | **101** | **257** | **2** | **14** | **61** | **131** | **0** | **14** | **580** |

Occupational Levels - Race

The table below categorize the number of employees by race within the occupational levels (excluding 23 councillors).

| Occupational | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Levels** | **A** | **C** | **I** | **W** | **A** | **C** | **I** | **W** | |
| Top Management | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | **1** |
| Senior management | 1 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | **3** |
| Professionally qualified and experienced specialists and mid- management | 3 | 8 | 0 | 3 | 0 | 6 | 0 | 3 | **23** |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents | 9 | 53 | 0 | 4 | 12 | 33 | 0 | 4 | **115** |
| Semi-skilled and discretionary decision making | 43 | 105 | 1 | 1 | 21 | 54 | 0 | 4 | **229** |

| Occupational | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| Levels | A | C | I | W | A | C | I | W | |
| Unskilled and defined decision making | 40 | 55 | 0 | 0 | 23 | 23 | 0 | 0 | **141** |
| **Total permanent** | **96** | **223** | **1** | **9** | **56** | **116** | **0** | **11** | **512** |
| Non- permanent employees | 2 | 25 | 0 | 0 | 5 | 11 | 0 | 2 | 45 |
| **Grand total** | **98** | **248** | **1** | **9** | **61** | **127** | **0** | **13** | **557** |

Departments - Race

The following table categorize the number of permanent employees by race within the different departments (excluding 23 councillors):

| Department | Male | | | | Female | | | | Total |
|---|---|---|---|---|---|---|---|---|---|
| | A | C | I | W | A | C | I | W | |
| Office of the Municipal Manager | 0 | 4 | 0 | 2 | 2 | 4 | 0 | 1 | **13** |
| Corporate Services | 13 | 32 | 0 | 2 | 9 | 24 | 0 | 1 | **81** |
| Financial Services | 2 | 11 | 1 | 1 | 7 | 26 | 0 | 5 | **53** |
| Community Services | 25 | 64 | 0 | 3 | 26 | 43 | 0 | 4 | **165** |
| Technical Services | 47 | 113 | 0 | 3 | 12 | 25 | 0 | 0 | **200** |
| **Total permanent** | **87** | **224** | **1** | **11** | **56** | **122** | **0** | **11** | **512** |

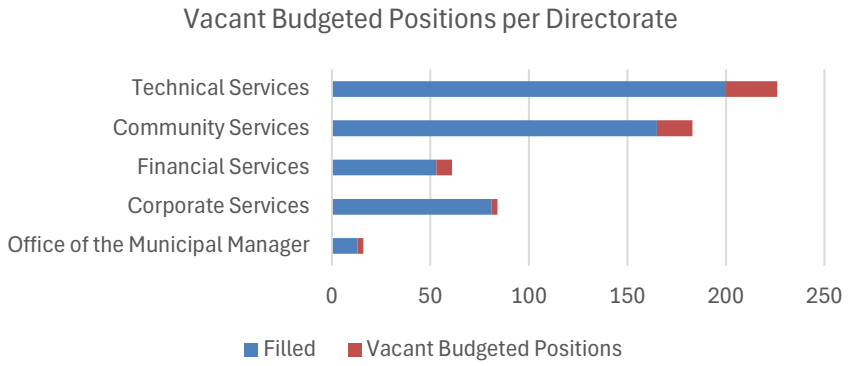
### 4.1.2 Vacancy Rate

The approved organogram for the municipality has 956 posts for the 2024/25 financial year. The actual positions filled are indicated in the tables below by post level and by functional level. Budgeted vacant posts were 58 vacant at the end of 2024/25, resulting in a vacancy rate of 6%.

Below is a table that indicates the vacancies within the municipality:

| PER POST LEVEL | | |
|---|---|---|
| **Post level** | **Filled** | **Vacant Budgeted Positions** |
| MM & MSA section 57 & 56 | 4 | 1 |
| Middle management | 26 | 3 |
| Professionals | 5 | 2 |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen and superintendents | 115 | 9 |
| Semi-skilled and discretionary decision making | 207 | 18 |
| Unskilled and defined decision making | 155 | 28 |
| **Total** | **512** | **44** |

| PER FUNCTIONAL LEVEL | | |
|---|---|---|
| **Functional area** | **Filled** | **Vacant Budgeted Positions** |
| Office of the Municipal Manager | 13 | 3 |
| Corporate Services | 81 | 3 |
| Financial Services | 53 | 8 |
| Community Services | 165 | 18 |
| Technical Services | 200 | 26 |
| **Total** | **512** | **58** |




The table below indicates the vacancies per Section 57 and 56 posts:

| Salary Level | Number of Section 57 and 56 vacancies | Vacancy % (as a proportion of the total Section 57 and 56 posts) |
|---|---|---|
| Municipal Manager | 0 | |
| Chief Financial Officer | 0 | |
| Director: Corporate Services | 0 | |
| Director: Community Services | 0 | |
| Director: Technical Services | 1 | |
| **Total** | 1 | **20%** |

### 4.1.3 Employee Turnover Rate

A high turnover may be costly to a municipality and might negatively affect productivity, service delivery and institutional memory/organizational knowledge. Below is a table that shows the turnover rate within the municipality. The turnover rate has remained at 7% over the past two years.

The table below indicates the employee turnover rate over the last three years:

| Financial year | Total no appointments at the end of each Financial Year | New appointments (Permanent Appointments) | No Terminations during the year | Turnover Rate |
|---|---|---|---|---|
| 2021/22 | 515 | 45 | 17 | **3%** |
| 2022/23 | 496 | 20 | 27 | **5%** |
| 2023/24 | 507 | 47 | 35 | **7%** |
| 2024/25 | 512 | 50 | 37 | **7%** |

## *4.2 MANAGING THE MUNICIPAL WORKFORCE*

Managing the municipal workforce refers to analysing and coordinating employee behaviour.

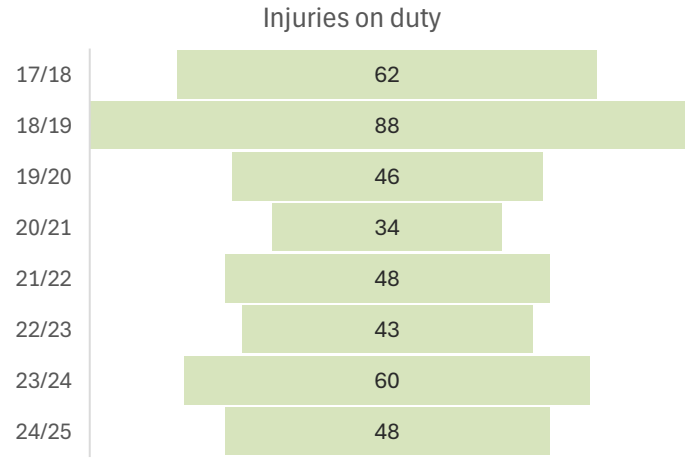
### 4.2.1 Injuries on duty

An occupational injury is a personal injury, disease or death resulting from an occupational accident. Compensation claims for such occupational injuries are calculated according to the seriousness of the injury/disease and can be costly to a municipality. Occupational injury will influence the loss of man hours and therefore financial and productivity performance.

The injury rate shows a decrease for the 2024/25 financial year of 48 employees compared to 60 employees in the 2023/24 financial year. Incidents are investigated to determine whether there was any negligence involved to ensure that it is an actual injury on duty.

The table below indicates the total number of injuries within the different directorates:

| Directorates | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | 24/25 |
|---|---|---|---|---|---|---|---|---|
| Office of the Municipal Manager | 0 | 1 | 1 | 1 | 2 | 0 | 0 | 0 |
| Corporate Services | 5 | 6 | 3 | 2 | 3 | 4 | 4 | 5 |
| Financial Services | 3 | 7 | 3 | 2 | 4 | 4 | 4 | 2 |
| Community Services | 23 | 30 | 9 | 5 | 9 | 9 | 16 | 12 |
| Technical Services | 31 | 44 | 30 | 24 | 30 | 26 | 36 | 29 |
| **Total** | **62** | **88** | **46** | **34** | **48** | **43** | **60** | **48** |




### 4.2.2 Sick Leave

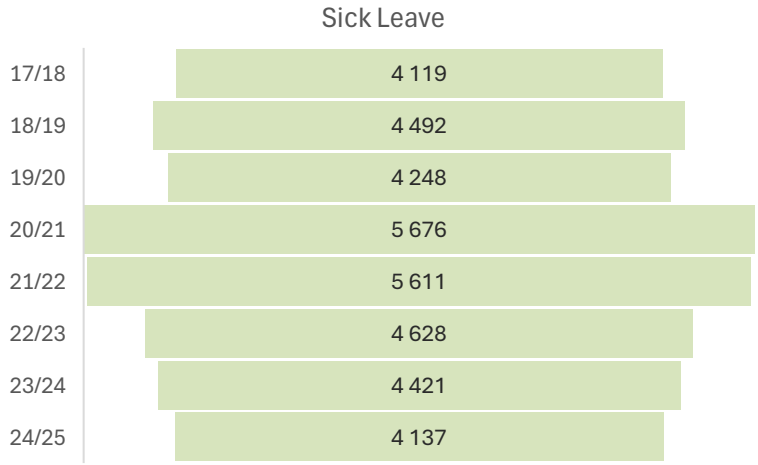
The number of days of sick leave taken by employees has service delivery and cost implications. The monitoring of sick leave identifies certain patterns or trends. Once these patterns are identified, corrective action can be taken.

The total number of sick leave days that have been taken during the 2024/25 financial year shows a decrease when compared with the 2023/24 financial year.

The table below indicates the total number sick leave days taken within the different directorates:

| Department | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 | 23/24 | 24/25 |
|---|---|---|---|---|---|---|---|---|
| Office of the Municipal Manager | 44 | 92 | 42 | 98 | 108 | 118 | 71 | 66 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Corporate Services | 561 | 619 | 709 | 935 | 686 | 676 | 938 | 805,5 |
| Financial Services | 305 | 331 | 375 | 670 | 789 | 607 | 471 | 463 |
| Community Services | 1 545 | 1648 | 1392 | 1751 | 2084 | 1568 | 1525 | 1346,75 |
| Technical Services | 1 664 | 1802 | 1730 | 2222 | 1944 | 1659 | 1416 | 1455,5 |
| **Total** | **4 119** | **4 492** | **4 248** | **5 676** | **5 611** | **4 628** | **4 421** | **4 137** |




### 4.2.3 HR Policies and Plans

Policies and plans provide guidance for fair and consistent staff treatment and a consistent approach to the management of staff.

The table below shows the HR policies and plans that are approved and that still need to be developed:

| **Approved policies** | |
|---|---|
| **Name of policy** | **Date approved** |
| Attendance and Punctuality | 4 August 2010 |
| Employment Practice | 4 August 2010 |
| Employment Equity | 4 August 2010 |
| Employees under the Influence of Intoxicating Substances | 4 August 2010 |
| Legal Aid Policy | 4 August 2010 |
| Relocation Policy | 4 August 2010 |
| HIV/Aids Policy | 4 August 2010 |
| Internal Bursary | 4 August 2010 |
| Occupational Health and Safety | 4 August 2010 |
| Incapacity due to Poor Work Performance | 4 August 2010 |
| Sexual Harassment Policy | 4 August 2010 |
| Incapacity: Due to Ill Health/Injury Policy | 4 August 2010 |
| Private Work and Declaration of Interests | 4 August 2010 |
| Overtime Policy | 31 May 2012 |
| Proposed Scares Skills Policy | 31 May 2012 |

| Approved policies | |
|---|---|
| **Name of policy** | **Date approved** |
| Employee Assistance Policy | 31 May 2012 |
| Employment Policy | 29 February 2012 |
| Remuneration Policy | To be developed |
| Training and Development Policy | 29 November 2022 |
| Personnel Protective Equipment Policy | To be approved |
| Time and Attendance Policy | 5 December 2017 |
| Fraud & Corruption Prevention & Response Policy | 26 July 2017 |
| Fraud & Corruption Prevention Strategy | 26 July 2017 |
| Leave Policy | 30 September 2020 |
| Retirement Policy | 30 September 2020 |
| Mayoral Bursary Policy | 25 August 2021 |
| Witzenberg Whistle Blowing Policy | 27 January 2021 |
| Witzenberg Fraud and Corruption Policy and Response Plan | 27 January 2021 |
| Witzenberg Fraud and Corruption Prevention Strategy | 27 January 2021 |

## *4.3 CAPACITATING THE MUNICIPAL WORKFORCE*

Section 68(1) of the MSA states that a municipality must develop its human resource capacity to a level that enables it to perform its functions and exercise its powers in an economical, effective, efficient, and accountable way. For this purpose, the human resource capacity of a municipality must comply with the Skills Development Act (SDA), 1998 (Act No. 81 of 1998), and the Skills Development Levies Act, 20 1999 (Act No. 28 of 1999).

### 4.3.1 Skills Matrix

The table below indicates the number of employees that received training in the year under review:

| Management level | Gender | Number of employees identified for training at start of the year | Number of Employees that received training |
|---|---|---|---|
| MM and S57 | Female | 0 | 0 |
| | Male | 0 | 0 |
| Legislators, senior officials, and managers | Female | 2 | 3 |
| | Male | 2 | 7 |
| Professionals | Female | 4 | 8 |
| | Male | 3 | 6 |
| Associate professionals and Technicians | Female | 3 | 5 |
| | Male | 15 | 7 |
| Clerks | Female | 10 | 19 |
| | Male | 4 | 8 |
| Service and sales workers | Female | 11 | 9 |
| | Male | 49 | 58 |

| Management level | Gender | Number of employees identified for training at start of the year | Number of Employees that received training |
|---|---|---|---|
| Craft and related trade workers | Female | 0 | 0 |
| | Male | 12 | 8 |
| Plant and machine operators and assemblers | Female | 0 | 1 |
| | Male | 16 | 16 |
| Elementary occupations | Female | 3 | 2 |
| | Male | 47 | 50 |
| **Sub total** | **Female** | **33** | **47** |
| | **Male** | **148** | **160** |
| **Total** | | **181** | **207** |

### 4.3.2 Skills Development – Training Provided

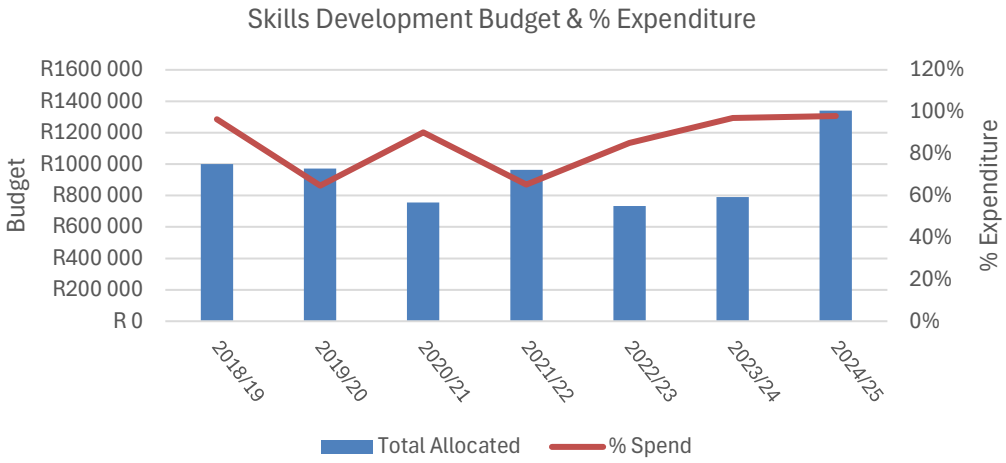
The Skills Development Act (1998) and the Municipal Systems Act, (2000), require employers to supply employees with the necessary training in order to develop its human resource capacity. Section 55(1)(f) states that as head of administration the Municipal Manager is responsible for the management, utilization and training of staff.

| Occupational categories | Gender | Nr employees at the beginning of the financial yr | Training provided within the reporting period | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | Learner ships | | Skills programmes & other short courses | | Total | | |
| | | | Actual | Target | Actual | Target | Actual | Target | % achieved |
| MM and S57 | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Male | 4 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Legislators, senior officials and managers | Female | 15 | 2 | 2 | 1 | 1 | 3 | 2 | 150% |
| | Male | 31 | 6 | 4 | 6 | 2 | 7 | 2 | 350% |
| Professionals | Female | 14 | 4 | 4 | 4 | 0 | 8 | 4 | 200% |
| | Male | 10 | 5 | 4 | 5 | 3 | 6 | 3 | 200% |
| Technicians and associate professionals | Female | 7 | 3 | 3 | 2 | 0 | 5 | 3 | 167% |
| | Male | 9 | 0 | 0 | 7 | 15 | 7 | 15 | 47% |
| Clerks | Female | 75 | 10 | 8 | 9 | 2 | 19 | 10 | 190% |
| | Male | 17 | 0 | 0 | 8 | 4 | 8 | 4 | 200% |
| Service and sales workers | Female | 31 | 0 | 0 | 9 | 11 | 9 | 11 | 82% |
| | Male | 53 | 0 | 0 | 58 | 47 | 58 | 49 | 118% |
| Craft and related trade workers | Female | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Male | 12 | 0 | 0 | 8 | 12 | 8 | 12 | 67% |
| Plant and machine operators and assemblers | Female | 1 | 0 | 0 | 1 | 0 | 1 | 0 | |
| | Male | 44 | 0 | 0 | 16 | 16 | 16 | 16 | 100% |
| Elementary occupations | Female | 62 | 0 | 0 | 2 | 3 | 2 | 3 | 67% |
| | Male | 195 | 0 | 0 | 50 | 47 | 50 | 47 | 106% |
| **Sub total** | **Female** | **205** | **19** | **17** | **28** | **17** | **47** | **33** | **142%** |
| | **Male** | **375** | **11** | **8** | **158** | **146** | **160** | **148** | **108%** |
| **Total** | | **580** | **30** | **25** | **186** | **163** | **207** | **181** | **114%** |

### 4.3.3 Skills Development – Budget Allocation

The table below indicates that a total amount of R 1 340 524 was allocated to the workplace skills plan and that 98% of the total amount was spent in the 2024/25 financial year:

| Year | Total workplace skills plan budget | Total Allocated | Total Spend | % Spend |
|---|---|---|---|---|
| 2018/19 | R1 000 000 | R1 000 000 | R964 411 | 96% |
| 2019/20 | R972 629 | R972 629 | R629 570 | 65% |
| 2020/21 | R755 802 | R755 802 | R681 175 | 90% |
| 2021/22 | R964 129 | R964 129 | R629 194 | 65% |
| 2022/23 | R733 698 | R733 698 | R624 773 | 85% |
| 2023/24 | R790 371 | R790 371 | R766 285 | 97% |
| 2024/25 | R1 340 524 | R1 340 524 | R1 313 143 | 98% |




### 4.3.4 Employee Performance Rewards

In accordance with regulation 32, a performance bonus, based on affordability, may be paid to an employee, after:

- The annual report for the financial year under review has been tabled and adopted by the municipal council.
- an evaluation of performance in accordance with the provisions of regulation 23; and
- approval of such evaluation by the municipal council as a reward for outstanding performance.

The evaluation of the performance of Section 57 managers forms the basis for rewarding outstanding performance.

The table below shows the total number of Section 57 employees that received performance rewards during the 2024/25 financial year.

| Race | Gender | Number of beneficiaries | Total number of employees received performance rewards | % Employees received performance rewards |
|---|---|---|---|---|
| African | Female | | | |
| | Male | 1 | 1 | **100%** |
| Asian | Female | | | |
| | Male | | | |

| | | | | |
|---|---|---|---|---|
| Coloured | Female | | | |
| | Male | 2 | 2 | **100%** |
| White | Female | | | |
| | Male | 1 | 1 | **100%** |
| Disability | Female | | | |
| | Male | | | |
| **Total** | | **4** | **4** | **100%** |

### 4.3.4 Individual Performance Management

According to the Municipal Staff Regulation all Municipal employees must have a Performance agreement:
*"A staff member of a municipality is a public servant in a developmental local government system, and therefore must-*

- *be committed to serve the public and to a collective sense of responsibility for performance in terms of standards and targets; and*
- *participate in the overall performance management system of the municipality, as well as the staff members' individual performance evaluation and reward system to maximize the ability of the municipality to achieve its objectives."*

| Total nr of Permanent Employees as at Year end | Total contracts signed as at year end |
|---|---|
| 512 | 511 |

## *4.4 MANAGING THE MUNICIPAL WORKFORCE EXPENDITURE*

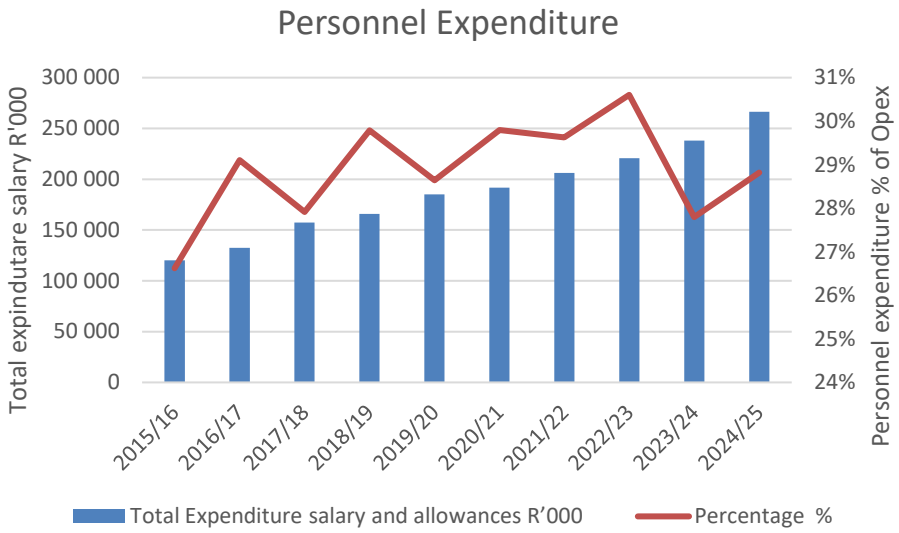
Section 66 of the MSA states that the accounting officer of a municipality must report to the Council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits. This is in line with the requirements of the Public Service Regulations (2002), as well as National Treasury Budget and Reporting Regulations SA22 and SA23.

### 4.4.1 Personnel Expenditure

The percentage personnel expenditure is essential in the budgeting process as it reflects current and future efficiency. The table below indicates the percentage of the municipal budget that was spent on salaries and allowance for the past four financial years and that the municipality is well below the national norm of between 35 to 40%:

| Financial year | Total Expenditure salary and allowances | Total Operating Expenditure | Percentage |
|---|---|---|---|
| | R'000 | R'000 | % |
| 2015/16 | 120 121 | 451 210 | 27% |
| 2016/17 | 132 456 | 455 063 | 29% |
| 2017/18 | 157 404 | 563 945 | 28% |
| 2018/19 | 165 908 | 556 947 | 30% |
| 2019/20 | 185 058 | 646 051 | 29% |
| 2020/21 | 191 682 | 643 353 | 30% |
| 2021/22 | 206 347 | 696 492 | 30% |

| | | | |
|---|---|---|---|
| 2022/23 | 220 603 | 720 826 | 31% |
| 2023/24 | 238 053 | 856 498 | 28% |
| 2024/25 | 266 295 | 923 946 | 29% |




Below is a summary of Councillor and staff benefits for the year under review:

| Financial year | 2022/23 | 2023/24 | 2024/25 | | |
|---|---|---|---|---|---|
| Description | Actual | Actual | Original Budget | Adjusted Budget | Actual |
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| **Councillors (Political Office Bearers plus Other)** | | | | | |
| Allowance | 8 319 | 9 007 | 9 658 | 9 658 | 9 415 |
| Pension Contributions | 1 384 | 1 339 | 1 422 | 1 422 | 1 367 |
| Medical Aid Contributions | 87 | 54 | 86 | 86 | 0 |
| Motor vehicle allowance | 227 | 184 | 0 | 0 | 541 |
| Cell phone allowance | 975 | 1 048 | 1 146 | 1 146 | 993 |
| Housing allowance | 0 | 0 | 0 | 0 | 0 |
| Other benefits or allowances | 74 | 45 | 0 | 0 | 0 |
| In-kind benefits | 0 | 0 | 0 | 0 | 0 |
| **Sub Total - Councillors** | **11 067** | **11 677** | **12 311** | **12 311** | **12 315** |
| **% increase/ (decrease)** | | **6%** | | | **6%** |
| **Senior Managers of the Municipality** | | | | | |
| Salary | 4 125 | 4 082 | 4 395 | 4 395 | 8 392 |
| Pension Contributions | 334 | 349 | 396 | 396 | 455 |
| Medical Aid Contributions | 60 | 32 | 9 | 9 | 0 |
| Motor vehicle allowance | 991 | 1 316 | 1 115 | 1 115 | 1 075 |
| Cell phone allowance | 365 | 365 | 332 | 367 | 327 |
| Housing allowance | 281 | 33 | 57 | 57 | 0 |
| Performance Bonus | 789 | 803 | 890 | 890 | 1 066 |
| Other benefits or allowances | 63 | 54 | 70 | 70 | 9 |
| In-kind benefits | 0 | 0 | 0 | 0 | 0 |

| Financial year | 2022/23 | 2023/24 | 2024/25 | | |
|---|---|---|---|---|---|
| Description | Actual | Actual | Original Budget | Adjusted Budget | Actual |
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| **Sub Total - Senior Managers of Municipality** | **7 008** | **7 034** | **7 265** | **7 299** | **11 324** |
| **% increase/ (decrease)** | **19%** | **0%** | | | **61%** |
| **Other Municipal Staff** | | | | | |
| Basic Salaries and Wages | 129 336 | 143 682 | 159 998 | 161 546 | 156 150 |
| Bonusses | 9 750 | 10 737 | 12 510 | 12 510 | 12 784 |
| Pension Contributions | 20 399 | 22 036 | 25 275 | 25 275 | 23 526 |
| Medical Aid Contributions | 8 879 | 9 802 | 11 093 | 11 093 | 10 511 |
| Motor vehicle allowance | 6 366 | 6 758 | 7 593 | 7 593 | 7 716 |
| Cell phone allowance | 608 | 689 | 1 018 | 1 018 | 795 |
| Housing allowance | 1 172 | 1 166 | 1 427 | 1 392 | 1 718 |
| Overtime | 16 956 | 17 413 | 21 165 | 21 169 | 19 165 |
| Standby Allowance | 7 046 | 5 870 | 0 | 0 | 0 |
| Other benefits or allowances | 13 082 | 12 864 | 15 209 | 15 287 | 16 335 |
| **Sub Total - Other Municipal Staff** | **213 594** | **231 017** | **255 288** | **256 884** | **248 700** |
| **% increase/ (decrease)** | **3%** | **8%** | | | **10%** |
| **Total Municipality** | **231 669** | **249 728** | **274 864** | **276 494** | **272 340** |
| **% increase/ (decrease)** | **3%** | **8%** | | | **11%** |

## *4.5 MFMA COMPETENCIES*

In terms of Section 83 (1) of the MFMA, the accounting officer, senior managers, the chief financial officer, and other financial officials of a municipality must meet the prescribed financial management competency levels that are key to the successful implementation of the Municipal Finance Management Act. National Treasury has prescribed such financial management competencies in Government Notice 493 dated 15 June 2007.
To assist the above-mentioned officials to acquire the prescribed financial competencies, National Treasury, with the collaboration of various stakeholders and role players in the local government sphere, developed an outcome based NQF Level 6 qualification in municipal finance management. In terms of the Government Notice 493 of 15 June 2007, "(1) No municipality or municipal entity may, with effect 1 January 2013 (exempted until 30 September 2015 as per Government Notice 179 of 14 March 2014), employ a person as a financial official if that person does not meet the competency levels prescribed for the relevant position in terms of these Regulations."

The table below provides details of the financial competency development progress as required by the regulation:

| Financial Competency Development: Progress Report | | | | |
|---|---|---|---|---|
| **Description** | **Total number of officials employed by municipality (Regulation 14(4)(a) and (c))** | **Competency assessments completed (Regulation 14(4)(b) and (d))** | **Total number of officials whose performance agreements comply with Regulation 16 (Regulation 14(4)(f))** | **Total number of officials that meet prescribed competency levels (Regulation 14(4)(e))** |

| Financial Officials | | | | |
|---|---|---|---|---|
| Accounting Officer | 1 | 1 | 1 | 1 |
| Chief Financial Officer | 1 | 1 | 1 | 1 |
| Senior Managers | 2 | 2 | 2 | 2 |
| Any other financial officials | 3 | 3 | 3 | 3 |
| **Supply Chain Management Officials** | | | | |
| Heads of supply chain management units | N/A | N/A | N/A | N/A |
| Manager Supply Chain Unit | 1 | 1 | 1 | 1 |
| **Total** | **8** | **8** | **8** | **8** |

CHAPTER 5 – FINANCIAL PERFORMANCE

# COMPONENT A: STATEMENTS OF FINANCIAL PERFORMANCE

The Statement of financial performance provides an overview of the financial performance of the municipality and focuses on the financial health of the municipality.

## *5.1 FINANCIAL SUMMARY*

The table below indicates the summary of the financial performance for the 2024/25 financial year:

| Financial Summary | | | | | | R' 000 |
|---|---|---|---|---|---|---|
| Description | 23/24 | 24/25 | | | Variance | |
| | Actual (Audited Outcome) | Original Budget | Adjusted Budget | Actual | Original Budget | Adjustments Budget |
| **Financial Performance** | | | | | | |
| Property rates | 101 317 | 113 495 | 113 495 | 107 320 | (5,44) | (5,44) |
| Service charges | 531 782 | 568 383 | 568 383 | 510 896 | (10,11) | (10,11) |
| Investment revenue | 22 019 | 22 455 | 22 455 | 18 758 | (16,47) | (16,47) |
| Transfers recognised - operational | 155 005 | 195 604 | 181 027 | 158 034 | (19,21) | (12,70) |
| Other own revenue | 120 993 | 64 340 | 86 003 | 106 803 | 66,00 | 24,19 |
| **Total Revenue (excluding capital transfers and contributions)** | **931 115** | **964 278** | **971 363** | **901 811** | **(6,48)** | **(7,16)** |
| Employee costs | 246 162 | 278 762 | 280 414 | 272 500 | (2,25) | (2,82) |
| Remuneration of councillors | 11 631 | 12 414 | 12 424 | 12 377 | (0,30) | (0,38) |
| Depreciation & asset impairment | 34 133 | 54 219 | 54 219 | 38 263 | (29,43) | (29,43) |
| Finance charges | 6 542 | 10 233 | 10 233 | 7 847 | (23,32) | (23,32) |
| Bulk purchases | 324 086 | 375 258 | 377 458 | 391 687 | 4,38 | 3,77 |
| Transfers and grants | 2 928 | 4 328 | 24 811 | 4 633 | 7,06 | (81,33) |
| Contracted Services | 89 214 | 108 022 | 75 313 | 60 135 | (44,33) | (20,15) |
| Impairment & Bad debt | (72 355) | 62 758 | 62 758 | 66 389 | 5,79 | 5,79 |
| Other expenditure | 229 502 | 90 736 | 88 087 | 91 155 | 0,46 | 3,48 |
| **Total Expenditure** | **871 843** | **996 730** | **985 717** | **944 986** | **(5,19)** | **(4,13)** |
| **Surplus/(Deficit)** | **59 272** | **(32 452)** | **(14 354)** | **(43 175)** | **33,04** | **200,80** |
| Transfers recognised - capital | 36 315 | 36 165 | 38 197 | 42 292 | 16,94 | 10,72 |
| Contributions recognised - capital & contributed assets | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **95 587** | **3 713** | **23 844** | **(883)** | **(123,77)** | **(103,70)** |
| **Capital expenditure & funds sources** | | | | | | |
| **Capital expenditure** | | | | | | |
| Transfers recognised - capital | 36 578 | 39 880 | 43 981 | 48 554 | 21,75 | 10,40 |
| Public contributions & donations | | | | | – | – |
| Borrowing | – | 25 000 | 10 000 | – | (100,00) | (100,00) |
| Internally generated funds | 45 205 | 20 485 | 33 400 | 28 591 | 39,57 | (14,40) |
| **Total sources of capital funds** | 81 784 | 85 365 | 87 380 | 77 145 | (9,63) | (11,71) |
| **Financial position** | | | | | | |
| Total current assets | 364 091 | 362 903 | 412 005 | 361 592 | (0,36) | (12,24) |
| Total non current assets | 1 163 657 | 1 138 148 | 1 177 272 | 1 203 597 | 5,75 | 2,24 |
| Total current liabilities | 131 678 | 186 734 | 129 799 | 150 203 | (19,56) | 15,72 |
| Total non current liabilities | 125 300 | 259 358 | 245 539 | 145 198 | (44,02) | (40,87) |
| Community wealth/Equity | 1 270 770 | 1 054 958 | 1 213 938 | 1 269 789 | 20,36 | 4,60 |
| **Cash flows** | | | | | | |
| Net cash from (used) operating | 32 156 | 74 112 | 87 341 | 84 326 | 13,78 | (3,45) |
| Net cash from (used) investing | (72 006) | (85 365) | (84 909) | (73 678) | (13,69) | (13,23) |
| Net cash from (used) financing | 481 | 20 988 | 20 988 | 744 | (96,45) | (96,45) |
| **Cash/cash equivalents at the year end** | 187 245 | 227 330 | 210 665 | 198 636 | (12,62) | (5,71) |
| **Cash backing/surplus reconciliation** | | | | | | |
| Cash and investments available | 187 245 | 227 330 | 210 665 | 198 636 | (12,62) | (5,71) |
| Application of cash and investments | 151 972 | 67 174 | (34 836) | 183 700 | 173,47 | (627,33) |
| **Balance - surplus (shortfall)** | 35 273 | 160 156 | 245 501 | 14 936 | (90,67) | (93,92) |

| Financial Summary | | | | | | R' 000 |
|---|---|---|---|---|---|---|
| Description | 23/24 | 24/25 | | | Variance | |
| | Actual (Audited Outcome) | Original Budget | Adjusted Budget | Actual | Original Budget | Adjustments Budget |
| **Asset management** | | | | | | |
| Asset register summary (WDV) | 1 163 657 | 1 138 148 | 1 174 893 | 1 203 597 | 5,75 | 2,44 |
| Depreciation & asset impairment | 34 133 | 54 219 | 54 219 | 38 263 | (29,43) | (29,43) |
| Repairs and Maintenance | 16 787 | 31 384 | 22 993 | 17 099 | (45,52) | (25,64) |
| **Free services** | | | | | | |
| Cost of Free Basic Services provided | 33 538 | 41 895 | 41 895 | 13 160 | (68,59) | (68,59) |
| Revenue cost of free services provided | 36 854 | 46 549 | 46 549 | 14 462 | (68,93) | (68,93) |
| **Households below minimum service level** | | | | | | |
| Water: | Nil | Nil | Nil | Nil | Nil | Nil |
| Sanitation/sewerage: | Nil | Nil | Nil | Nil | Nil | Nil |
| Energy: | Nil | Nil | Nil | Nil | Nil | Nil |
| Refuse: | Nil | Nil | Nil | Nil | Nil | Nil |
| *Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1* | | | | | | T5.1.1 |

Statements of Revenue Collection Performance by vote and by source Appendix K

The table below shows a summary of performance against budgets:

| Financial | Revenue excluding capital transfers | | | |
|---|---|---|---|---|
| Year | Budget | Actual | Diff. | Diff. |
| | (R'000) | (R'000) | (R'000) | % |
| 23/24 | 907 478 | 931 115 | 23 638 | 2,60 |
| 24/25 | 971 363 | 901 811 | (69 552) | (7,16) |

| Financial | Operating expenditure | | | |
|---|---|---|---|---|
| Year | Budget | Actual | Diff. | Diff. |
| | (R'000) | (R'000) | (R'000) | % |
| 23/24 | 943 216 | 871 843 | 71 373 | 7,57 |
| 24/25 | 985 717 | 944 986 | 40 731 | 4,13 |

The table below indicates the Operational services performance for the 2024/25 financial year:

| Financial Performance of Operational Services | | | | | | |
|---|---|---|---|---|---|---|
| | | | | | | R '000 |
| Description | 23/24 | 24/25 | | | Variance | |
| | Actual | Original Budget | Adjustments Budget | Actual | Original Budget | Adjustments Budget |
| | AA | AH | AG | AF | | |
| **Operating Cost** | | | | | | |
| Water | 67 940 | 56 326 | 55 555 | 68 919 | (22,36) | (24,06) |
| Waste Water (Sanitation) | 55 049 | 37 339 | 39 622 | 44 922 | (20,31) | (13,38) |
| Electricity | 364 167 | 423 621 | 420 110 | 419 794 | 0,90 | 0,08 |
| Waste Management | 64 520 | 77 867 | 77 358 | 60 162 | 22,74 | 22,23 |
| Housing | 39 249 | 40 899 | 36 917 | 17 734 | 56,64 | 51,96 |
| Component A: sub-total | 590 925 | 636 052 | 629 563 | 611 530 | 3,86 | 2,86 |
| Waste Water (Storm water Drainage) | 19 | – | – | 19 | – | – |
| Roads | 31 675 | 38 480 | 33 249 | 31 666 | 100,00 | 100,00 |
| Transport | – | – | – | – | – | – |
| Component B: sub-total | 31 694 | 38 480 | 33 249 | 31 686 | 100,00 | 100,00 |
| Planning | 13 508 | 16 614 | 16 735 | 16 191 | 100,00 | 100,00 |
| Local Economic Development | 1 826 | 2 043 | 2 098 | 2 505 | 100,00 | 100,00 |
| Component C: sub-total | 15 333 | 18 657 | 18 833 | 18 696 | 100,00 | 100,00 |
| Community & Social Services | 31 339 | 35 919 | 35 982 | 30 813 | 100,00 | 100,00 |
| Enviromental Proctection | 3 312 | 6 382 | 6 917 | 4 656 | 100,00 | 100,00 |
| Health | – | – | – | – | – | – |
| Security and Safety | 36 920 | 50 360 | 48 977 | 47 972 | 100,00 | 100,00 |
| Sport and Recreation | 37 311 | 41 401 | 41 166 | 39 745 | 100,00 | 100,00 |
| Corporate Policy Offices | 29 200 | 32 172 | 34 084 | 39 376 | 100,00 | 100,00 |
| Finance and administration | 85 585 | 122 292 | 121 488 | 106 240 | 100,00 | 100,00 |
| Other | 10 224 | 15 015 | 15 461 | 14 271 | 100,00 | 100,00 |
| Component D: sub-total | 233 892 | 303 541 | 304 072 | 283 074 | 100,00 | 100,00 |
| **Total Expenditure for the year** | **871 843** | **996 730** | **985 717** | **944 986** | **5,19** | **4,13** |

The bulk of the municipality's expenditure is spent on basic service delivery functions such as electricity, water, wastewater management and waste management.

## *5.2 FINANCIAL PERFORMANCE PER MUNICIPAL FUNCTION*

The tables below show the financial performance according to municipal functions:

| Vote Description | 23/24 | 24/25 | | | Variance | |
|---|---|---|---|---|---|---|
| | Actual | Original Budget | Adjusted Budget | Actual | Original Budget | Adjust-ments Budget |
| | (R'000) | | | | (%) | |
| **Executive and Council** | | | | | | |
| **Total Operational Revenue** | 28 | 31 | 31 | 30 | 0 | 0 |
| **Expenditure:** | | | | | | |
| Employees | (11 256) | (13 051) | (13 358) | (19 156) | (46,78) | (43,40) |
| Repairs and Maintenance | (3) | (8) | (6) | (6) | 25,43 | 7,03 |
| Other | (17 941) | (19 114) | (20 719) | (20 215) | (5,76) | 2,44 |
| **Total Operational Expenditure** | (29 200) | (32 172) | (34 084) | (39 376) | (22,39) | (15,53) |
| **Gains / (losses)** | – | – | – | (599) | – | – |
| **Net Operational (Service) Expenditure** | (29 173) | (32 141) | (34 053) | (39 945) | (24,28) | (17,30) |
| | | | | | | |
| **Budget and Treasury Office** | | | | | | |
| **Total Operational Revenue** | 139 339 | 149 934 | 150 249 | 141 357 | 5,72 | 5,92 |
| **Expenditure:** | | | | | | |
| Employees | (22 530) | (25 752) | (25 752) | (24 514) | 4,81 | 4,81 |
| Repairs and Maintenance | (24) | (77) | (137) | (24) | 69,11 | 82,61 |
| Other | (6 280) | (33 259) | (32 035) | (20 165) | 39,37 | 37,05 |
| **Total Operational Expenditure** | (28 834) | (59 089) | (57 924) | (44 703) | 24,35 | 22,82 |
| **Gains / (losses)** | (273) | – | 6 121 | (486) | – | 107,94 |
| **Net Operational (Service) Expenditure** | 110 231 | 90 845 | 98 446 | 96 168 | (5,86) | 2,31 |
| | | | | | | |
| **Corporate Services** | | | | | | |
| **Total Operational Revenue** | 1 167 | 1 390 | 1 390 | 1 349 | 2,92 | 2,92 |
| **Expenditure:** | | | | | | |
| Employees | (27 833) | (30 580) | (30 602) | (30 009) | 1,87 | 1,94 |
| Repairs and Maintenance | (427) | (493) | (497) | (465) | 5,65 | 6,42 |
| Other | (28 491) | (32 130) | (32 464) | (31 062) | 3,33 | 4,32 |
| **Total Operational Expenditure** | (56 751) | (63 203) | (63 563) | (61 537) | 2,64 | 3,19 |
| **Gains / (losses)** | 2 804 | (3 497) | (3 497) | 8 802 | 351,72 | 351,72 |
| **Net Operational (Service) Expenditure** | (52 780) | (65 310) | (65 670) | (51 386) | 21,32 | 21,75 |
| | | | | | | |
| **Community and Social Services** | | | | | | |
| **Total Operational Revenue** | 182 372 | 158 654 | 158 654 | 168 376 | (6,13) | (6,13) |
| **Expenditure:** | | | | | | |
| Employees | (26 972) | (28 546) | (28 319) | (25 919) | 9,20 | 8,47 |
| Repairs and Maintenance | (311) | (685) | (821) | (619) | 9,63 | 24,63 |
| Other | (4 056) | (6 689) | (6 842) | (4 275) | 36,09 | 37,51 |
| **Total Operational Expenditure** | (31 339) | (35 919) | (35 982) | (30 813) | 14,22 | 14,36 |
| **Gains / (losses)** | – | – | – | (6) | – | – |
| **Net Operational (Service) Expenditure** | 151 033 | 122 735 | 122 672 | 137 557 | (12,08) | (12,13) |
| | | | | | | |
| **Sport and Recreation** | | | | | | |
| **Total Operational Revenue** | 10 225 | 8 130 | 8 130 | 8 623 | (6,06) | (6,06) |
| **Expenditure:** | | | | | | |
| Employees | (24 569) | (27 513) | (27 513) | (27 227) | 1,04 | 1,04 |
| Repairs and Maintenance | (471) | (773) | (514) | (431) | 44,22 | 16,10 |
| Other | (12 272) | (13 115) | (13 139) | (12 087) | 7,84 | 8,00 |
| **Total Operational Expenditure** | (37 311) | (41 401) | (41 166) | (39 745) | 4,00 | 3,45 |
| **Gains / (losses)** | – | – | – | (8) | – | – |
| **Net Operational (Service) Expenditure** | (27 086) | (33 271) | (33 035) | (31 130) | 6,43 | 5,77 |
| | | | | | | |

| Vote Description | 23/24 | 24/25 | | | Variance | |
|---|---|---|---|---|---|---|
| | Actual | Original Budget | Adjusted Budget | Actual | Original Budget | Adjust-ments Budget |
| | (R'000) | | | | (%) | |
| **Public Safety** | | | | | | |
| **Total Operational Revenue** | 19 610 | 11 969 | 12 005 | 20 685 | (72,82) | (72,30) |
| **Expenditure:** | | | | | | |
| Employees | (28 435) | (32 180) | (32 180) | (32 764) | (1,82) | (1,82) |
| Repairs and Maintenance | (839) | (972) | (1 011) | (418) | 57,04 | 58,69 |
| Other | (7 647) | (17 207) | (15 786) | (14 790) | 14,05 | 6,31 |
| **Total Operational Expenditure** | (36 920) | (50 360) | (48 977) | (47 972) | 4,74 | 2,05 |
| **Gains / (losses)** | – | – | – | – | – | – |
| **Net Operational (Service) Expenditure** | (17 310) | (38 390) | (36 971) | (27 287) | 28,92 | 26,19 |
| | | | | | | |
| **Housing** | | | | | | |
| **Total Operational Revenue** | 5 403 | 35 029 | 35 453 | 2 137 | 93,90 | 93,97 |
| **Expenditure:** | | | | | | |
| Employees | (4 308) | (4 505) | (4 505) | (4 822) | (7,02) | (7,02) |
| Repairs and Maintenance | (403) | (365) | (425) | (340) | 6,84 | 19,98 |
| Other | (34 538) | (36 029) | (31 987) | (12 572) | 65,10 | 60,70 |
| **Total Operational Expenditure** | (39 249) | (40 899) | (36 917) | (17 734) | 56,64 | 51,96 |
| **Gains / (losses)** | – | – | – | – | – | – |
| **Net Operational (Service) Expenditure** | (33 846) | (5 870) | (1 464) | (15 598) | (165,70) | (965,07) |
| | | | | | | |
| **Health** | | | | | | |
| **Total Operational Revenue** | – | – | – | – | – | – |
| **Expenditure:** | | | | | | |
| Employees | – | – | – | – | – | – |
| Repairs and Maintenance | – | – | – | – | – | – |
| Other | – | – | – | – | – | – |
| **Total Operational Expenditure** | – | – | – | – | – | – |
| **Gains / (losses)** | – | – | – | – | – | – |
| **Net Operational (Service) Expenditure** | – | – | – | – | – | – |
| | | | | | | |
| **Planning and Development** | | | | | | |
| **Total Operational Revenue** | 4 662 | 2 904 | 2 904 | 4 456 | (53,44) | (53,44) |
| **Expenditure:** | | | | | | |
| Employees | (11 686) | (13 627) | (13 644) | (14 082) | (3,34) | (3,21) |
| Repairs and Maintenance | (77) | (84) | (138) | (132) | (57,88) | 3,99 |
| Other | (1 745) | (2 903) | (2 953) | (1 977) | 31,92 | 33,07 |
| **Total Operational Expenditure** | (13 508) | (16 614) | (16 735) | (16 191) | 2,55 | 3,25 |
| **Gains / (losses)** | – | – | – | – | – | – |
| **Net Operational (Service) Expenditure** | (8 846) | (13 710) | (13 831) | (11 735) | 14,41 | 15,15 |
| | | | | | | |
| **Road Transport** | | | | | | |
| **Total Operational Revenue** | 20 919 | 5 996 | 4 800 | 5 608 | 6,46 | (16,84) |
| **Expenditure:** | | | | | | |
| Employees | (19 674) | (21 076) | (22 699) | (20 450) | 2,97 | 9,90 |
| Repairs and Maintenance | (5 331) | (14 174) | (6 435) | (4 855) | 65,75 | 24,55 |
| Other | (12 485) | (9 888) | (10 727) | (12 818) | (29,64) | (19,50) |
| **Total Operational Expenditure** | (37 491) | (45 138) | (39 860) | (38 124) | 15,54 | 4,36 |
| **Gains / (losses)** | (28) | – | – | 19 | – | – |
| **Net Operational (Service) Expenditure** | (16 600) | (39 142) | (35 060) | (32 496) | 16,98 | 7,31 |
| | | | | | | |
| **Environmental Protection** | | | | | | |
| **Total Operational Revenue** | 1 688 | 11 | 11 | 1 484 | (13 557,80) | (13 556,54) |
| **Expenditure:** | | | | | | |
| Employees | (1 451) | (1 960) | (1 870) | (1 773) | 9,56 | 5,21 |
| Repairs and Maintenance | (0) | (33) | (33) | (29) | 10,89 | 10,89 |
| Other | (1 860) | (4 389) | (5 014) | (2 855) | 34,96 | 43,06 |
| **Total Operational Expenditure** | (3 312) | (6 382) | (6 917) | (4 656) | 27,04 | 32,68 |
| **Gains / (losses)** | – | – | – | – | – | – |
| **Net Operational (Service) Expenditure** | (1 624) | (6 371) | (6 906) | (3 173) | 50,20 | 54,05 |
| | | | | | | |

| Vote Description | 23/24 | 24/25 | | | Variance | |
|---|---|---|---|---|---|---|
| | Actual | Original Budget | Adjusted Budget | Actual | Original Budget | Adjust-ments Budget |
| | (R'000) | | | | (%) | |
| **Electricity** | | | | | | |
| **Total Operational Revenue** | 373 655 | 433 104 | 433 104 | 401 573 | 7,28 | 7,28 |
| **Expenditure:** | | | | | | |
| Employees | (14 553) | (17 403) | (17 403) | (14 790) | 15,01 | 15,01 |
| Repairs and Maintenance | (1 926) | (3 603) | (3 569) | (1 521) | 57,79 | 57,40 |
| Other | (347 688) | (402 616) | (399 139) | (403 483) | (0,22) | (1,09) |
| **Total Operational Expenditure** | (364 167) | (423 621) | (420 110) | (419 794) | 0,90 | 0,08 |
| **Gains / (losses)** | (5) | – | – | (586) | – | – |
| **Net Operational (Service) Expenditure** | 9 483 | 9 483 | 12 994 | (18 806) | 298,32 | 244,74 |
| | | | | | | |
| **Water** | | | | | | |
| **Total Operational Revenue** | 68 654 | 95 225 | 95 490 | 97 021 | (1,89) | (1,60) |
| **Expenditure:** | | | | | | |
| Employees | (9 835) | (12 196) | (12 196) | (10 103) | 17,16 | 17,16 |
| Repairs and Maintenance | (811) | (2 932) | (3 051) | (3 679) | (25,45) | (20,58) |
| Other | (57 294) | (41 198) | (40 309) | (55 137) | (33,83) | (36,79) |
| **Total Operational Expenditure** | (67 940) | (56 326) | (55 555) | (68 919) | (22,36) | (24,06) |
| **Gains / (losses)** | (616) | – | – | 2 | – | – |
| **Net Operational (Service) Expenditure** | 98 | 38 899 | 39 935 | 28 104 | 27,75 | 29,63 |
| | | | | | | |
| **Waste Water Management** | | | | | | |
| **Total Operational Revenue** | 83 934 | 56 985 | 59 880 | 38 242 | 32,89 | 36,14 |
| **Expenditure:** | | | | | | |
| Employees | (11 232) | (13 337) | (13 337) | (12 058) | 9,59 | 9,59 |
| Repairs and Maintenance | (2 513) | (5 602) | (5 737) | (3 179) | 43,26 | 44,59 |
| Other | (42 519) | (20 224) | (23 010) | (33 284) | (64,58) | (44,65) |
| **Total Operational Expenditure** | (56 264) | (39 163) | (42 084) | (48 521) | (23,90) | (15,30) |
| **Gains / (losses)** | (112) | – | – | 0 | – | – |
| **Net Operational (Service) Expenditure** | 27 558 | 17 822 | 17 796 | (10 279) | 157,68 | 157,76 |
| | | | | | | |
| **Waste Management** | | | | | | |
| **Total Operational Revenue** | 50 984 | 41 081 | 41 338 | 42 668 | (3,86) | (3,22) |
| **Expenditure:** | | | | | | |
| Employees | (20 827) | (23 037) | (23 037) | (24 018) | (4,26) | (4,26) |
| Repairs and Maintenance | (1 248) | (1 536) | (1 612) | (1 401) | 8,80 | 13,09 |
| Other | (42 444) | (53 294) | (52 709) | (34 743) | 34,81 | 34,09 |
| **Total Operational Expenditure** | (64 520) | (77 867) | (77 358) | (60 162) | 22,74 | 22,23 |
| **Gains / (losses)** | 1 987 | (1) | (1) | 179 | 16 635,31 | 16 620,04 |
| **Net Operational (Service) Expenditure** | (11 549) | (36 787) | (36 021) | (17 315) | 52,93 | 51,93 |
| | | | | | | |
| **Other** | | | | | | |
| **Total Operational Revenue** | – | – | – | – | – | – |
| **Expenditure:** | | | | | | |
| Employees | (3 717) | (4 576) | (4 576) | (3 331) | 27,22 | 27,22 |
| Repairs and Maintenance | – | – | – | – | – | – |
| Other | (285) | (502) | (412) | (232) | 53,80 | 43,70 |
| **Total Operational Expenditure** | (4 002) | (5 078) | (4 988) | (3 562) | 29,85 | 28,58 |
| **Gains / (losses)** | – | – | – | – | – | – |
| **Net Operational (Service) Expenditure** | (4 002) | (5 078) | (4 988) | (3 562) | 29,85 | 28,58 |

## *5.3 GRANTS*

### 5.3.1 Grant Performance

The table below indicates the projects implemented under MIG funding for the past 3 years:

| Project Name | Budget (VAT Excl) | | | Comments |
|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | |
| Ceres Nduli Bulk water pipe | | | 419 995 | Phased Project |
| Vredebes Access Collector | 13 194 263 | | | Completed |
| Vredebes bulk water pipeline | | 1 596 590 | | Completed |
| Ceres Lyellstr sport project | 6 340 995 | 2 424 826 | | Completed |
| Op-Die-Berg Reservoir | 173 913 | 4 536 345 | | Completed |
| Tierhokskloof pipeline | 820 000 | 649 671 | 24 110 093 | Phased Project |
| Tulbagh Reservoir | 449 565 | 224 498 | | Phased Project |
| Resealing Wolseley Roads | | 3 689 266 | | Phased Project |
| Waste Management Vehicles | | 7 179 885 | | Completed |

The table below indicates the grant performance for the 2024/25 financial year:

**Grant Performance**

R' 000

| Description | 2022/23 | 2023/24 | 2024/25 | | | 2024/25 Variance | |
|---|---|---|---|---|---|---|---|
| | Actual | Actual | Original Budget | Adjustments Budget | Actual | Original Budget (%) | Adjustments Budget (%) |
| **Operating Transfers and Grants** | | | | | | | |
| **National Government:** | **174 914** | **164 936** | **189 495** | **195 936** | **195 827** | -3,40% | 0,06% |
| Equitable share | 121 668 | 135 729 | 145 706 | 145 706 | 145 706 | 0,00% | 0,00% |
| Finance Management Grant | 1 550 | 1 550 | 1 600 | 1 600 | 1 600 | 0,00% | 0,00% |
| Municipal infrastructure Grant | 23 980 | 24 293 | 25 630 | 25 630 | 25 591 | 0,00% | 0,15% |
| Regional Bulk Infrastructure Grant (DWAF | 15 479 | – | – | – | – | 0,00% | 0,00% |
| Integrated National Electricity Program | 778 | – | – | – | – | 0,00% | 0,00% |
| Department of Rural Development | – | – | – | – | – | 0,00% | 0,00% |
| Expanded Public Works Programme | 2 318 | 3 364 | 1 559 | 1 559 | 1 361 | 0,00% | 12,71% |
| Neighbourhood Development Plan | – | – | – | – | – | 0,00% | 0,00% |
| Water Service Infrastructure Grant | 9 143 | – | 15 000 | 15 000 | 14 999 | 0,00% | 0,01% |
| Municipal Disaster Relief Gran | – | – | – | 3 141 | 3 265 | 0,00% | -3,94% |
| Energy Resilience Grant | – | – | – | 3 300 | 3 305 | 0,00% | -0,16% |
| **Provincial Government:** | **27 686** | **53 070** | **36 013** | **13 327** | **13 790** | 62,99% | -3,48% |
| CDW | 273 | 71 | 262 | 262 | 64 | 0,17% | 75,39% |
| Human Settlement Development | – | 37 954 | 34 820 | 5 000 | 4 988 | 85,64% | 0,24% |
| Exilator Housing Delivery | – | – | – | 7 035 | 8 091 | 0,00% | -15,00% |
| Capacity Building (Internship) | 235 | 295 | 72 | 72 | 100 | 0,00% | -38,14% |
| Municipal Infrastructure | – | – | – | – | – | 0,00% | 0,00% |
| Financial Management Support | – | – | – | – | – | 0,00% | 0,00% |
| Financial Management | – | – | – | – | – | 0,00% | 0,00% |
| Maintenance and Construction of Transp | 24 201 | 12 879 | – | – | – | 0,00% | 0,00% |
| Municipal Accreditation and Capacity Bu | 186 | 196 | 858 | – | – | 100,00% | 0,00% |
| Sport and Recreation | 1 029 | 700 | – | – | – | 0,00% | 0,00% |
| Municipal Energy Resilience Grant | 1 761 | – | – | 700 | 290 | 0,00% | 58,60% |
| Waste Management Compliance:Borehol | – | – | – | 257 | 257 | 0,00% | 0,00% |
| Fire Service Capacity Building Grant | – | 975 | – | – | – | 0,00% | 0,00% |
| **District Municipality:** | **877** | **1 851** | **–** | **531** | **468** | 0,00% | 11,85% |
| *Parks and recreation* | – | – | – | 500 | 433 | 0,00% | 13,34% |
| *Sanitation Infrastructure* | – | – | – | 31 | – | 0,00% | 100,00% |
| *Capacity Building* | – | – | – | – | 35 | 0,00% | 0,00% |
| *Infrastructure* | 812 | 1 700 | – | – | – | 0,00% | 0,00% |
| *Covid 19* | – | – | – | – | – | 0,00% | 0,00% |
| *Safety Project* | 65 | 151 | – | – | – | 0,00% | 0,00% |
| **Other grant providers:** | **3 920** | **2 868** | **661** | **2 162** | **26** | -227,02% | 98,82% |
| *Belgium* | 3 412 | 1 793 | 661 | 256 | – | 61,28% | 100,00% |
| *China* | 7 | – | – | – | – | 0,00% | 0,00% |
| *Perdekraal* | 174 | 373 | – | 673 | 26 | 0,00% | 96,21% |
| *Nedbank* | 326 | 703 | – | 1 233 | – | 0,00% | 100,00% |
| **Total Operating Transfers and Grants** | **207 397** | **222 725** | **226 169** | **211 956** | **210 111** | 6,28% | 0,87% |

*Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.* T5.3.1

Conditional Grants received: Appendix L

The table below indicates the projects implemented under Human Settlements funding for the past 3 years:

| Project Name | Budget (VAT Excl) | | | Comments |
|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | |
| Vredebes Top Structures | | 29 850 000 | | Completed (150) |

### 5.3.2 Level of Reliance on Grants & Subsidies

| Financial year | Total grants and subsidies recognised | Total Operating Revenue | Percentage |
|---|---|---|---|
| | (R'000) | | (%) |
| 22/23 | 206 762 | 875 808 | 23,61% |
| 23/24 | 221 249 | 967 430 | 22,87% |
| 24/25 | 210 111 | 944 103 | 22,26% |

Witzenberg Municipality is reliant on grants. Without the grants the Municipality would not have been able to upgrade infrastructure.

## *5.4 ASSET MANAGEMENT*

The responsibility for asset management lies with both finance and the different functional/departmental managers. The Finance section is responsible for the record keeping and reporting on the assets, whereas the functional managers are responsible for the physical safeguarding of assets, the maintenance, acquisition and disposal of assets.

It is of utmost importance that these two functional areas communicate on a regular basis regarding all movement of assets. Especially in respect of the annual assets count, where information regarding the existence, condition and useful lives regarding assets is reviewed and reported on.

The implementation of GRAP (accounting standard for municipalities) remains a challenge to the Municipality due to the cost and time factors.

### 5.4.1 Treatment of the Three Largest Assets

| TREATMENT OF THE THREE LARGEST ASSETS ACQUIRED 2024/25 | | |
|---|---|---|
| **Asset 1** | | |
| Name | A - Capex Upgrade Power Station | |
| Description | Upgrade of the Ceres Power station | |
| Asset Type | Infrastructure | |
| Key Staff Involved | Relevant Line manager, Project Management, Budget Office & Supply Chain Management | |
| Staff Responsibilities | Line Manager identify the need for the project and sets out the specifications required for SCM.<br>Project Manager manage the implementation of the project, sets the Cash flow for the project and reports on a monthly basis on the stage of completion/performance of the project. Budget Office identifies the available Capital Funds and see to it that the project is approved and placed on the Capital Budget. Supply Chain,with the support of the Line Manager & Project Manager, draft the required Tender Docurement and see to it that the procuremt procedures and regulations are complied with in obtaining the necessary goods and services. | |
| Asset Value | 2023/24 | 2024/25 |
| | R 0 | R 5 421 203 |
| Capital Implications | **R 22 183 179** | |
| Future Purpose of Asset | Sustainable supply of electricity | |
| Describe Key Issues | Delay in the submission and finalization of building plans | |
| Policies in Place to Manage Asset | Delegations & Asset Management Policy | |

| **Asset 2** | | |
|---|---|---|
| Name | B - Capex Tierhokskloof Bulk pipeline | |
| Description | Upgrade of Tierhokskloof Bulk pipeline to improve the provision of water services | |
| Asset Type | Infrastructure | |
| Key Staff Involved | Relevant Line manager, Project Management, Budget Office & Supply Chain Management | |
| Staff Responsibilities | Line Manager identify the need for the project and sets out the specifications required for SCM.<br>Project Manager manage the implementation of the project, sets the Cash flow for the project and reports on a monthly basis on the stage of completion/performance of the project. Budget Office identifies the available Capital Funds and see to it that the project is approved and placed on the Capital Budget. Supply Chain,with the support of the Line Manager & Project Manager, draft the required Tender Docurement and see to it that the procuremt procedures and regulations are complied with in obtaining the necessary goods and services. | |
| Asset Value | 2023/24 | 2024/25 |
| | 649 671,00 | 20 965 299 |
| Capital Implications | **R 25 570 469** | |
| Future Purpose of Asset | Sustainable supply of water | |
| Describe Key Issues | Wolseley area experiencing interruption in the supply of water | |
| Policies in Place to Manage Asset | Delegations & Asset Management Policy | |

| Asset 3 | | |
|---|---|---|
| Name | C - Capex Upgrade of Waste Water Treatment Works | |
| Description | Upgrade of Waste Water Treatment Works at Wolseley | |
| Asset Type | Infrastructure | |
| Key Staff Involved | Relevant Line manager, Project Management, Budget Office & Supply Chain Management | |
| Staff Responsibilities | Line Manager identify the need for the project and sets out the specifications required for SCM.<br>Project Manager manage the implementation of the project, sets the Cash flow for the project and reports on a monthly basis on the stage of completion/performance of the project. Budget Office identifies the available Capital Funds and see to it that the project is approved and placed on the Capital Budget. Supply Chain,with the support of the Line Manager & Project Manager, draft the required Tender Docurement and see to it that the procuremt procedures and regulations are complied with in obtaining the necessary goods and services. | |
| Asset Value | 2023/24 | 2024/25 |
| | 3 758 711 | 13 042 435 |
| Capital Implications | **R 16 801 146** | |
| Future Purpose of Asset | Improved Waste Water Management services | |
| Describe Key Issues | None | |
| Policies in Place to Manage Asset | Delegations & Asset Management Policy | |

### 5.4.2 Repairs and Maintenance

| Repair and Maintenance Expenditure: 2024/25 | | | | |
|---|---|---|---|---|
| | R' 000 | | | % |
| | Original Budget | Adjustment Budget | Actual | Budget variance |
| Repairs and Maintenance Expenditure | 30 500 | 23 199 | 17 099 | 23,94 |
| | | | | T5.3.4 |

The future expenditure on repairs and maintenance needs to be increased to ensure that assets are maintained in a condition that is conducive for service delivery.

## *5.5 FINANCIAL RATIOS BASED ON KEY PERFORMANCE INDICATORS*

### 5.5.1 Liquidity Ratio

| Description | Basis of calculation | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | | Audited outcome | Audited outcome | Pre-audit outcome |
| Current Ratio | Current Assets/Current Liabilities | 2,12 | 2,77 | 2,41 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 2,12 | 2,77 | 2,41 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 1,40 | 1,42 | 1,32 |

Current Ratio:

| Financial year | Current assets | Current liabilities | Ratio |
|---|---|---|---|
| | (R) | | |
| 2022/23 | 344 292 | 162 389 | 2,12 |
| 2023/24 | 364 091 | 131 678 | 2,77 |
| 2024/25 | 361 592 | 150 203 | 2,41 |

Current Ratio adjusted for aged debtors:

| Financial year | Current assets | Current liabilities | Ratio |
|---|---|---|---|
| | (R) | | |
| 2022/23 | 344 292 | 162 389 | 2,12 |
| 2023/24 | 364 091 | 131 678 | 2,77 |
| 2024/25 | 361 592 | 150 203 | 2,41 |

Liquidity Ratio:

| Financial year | Monetary Assets | Net current liabilities | Ratio |
|---|---|---|---|
| | (R) | | |
| 2022/23 | 226 802 | 162 389 | 1,40 |
| 2023/24 | 187 245 | 131 678 | 1,42 |
| 2024/25 | 198 636 | 150 203 | 1,32 |

The current ratio and the current ratio adjusted for aged debt are the same as the debtors per the statement of financial performance and have already been impaired (reduced with the doubtful debt).

### 5.5.2 IDP Regulation Financial Viability Indicators

| Description | Basis of calculation | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | | Audited outcome | Audited outcome | Pre-audit outcome |
| Cost coverage | (Available cash + Investments)/monthly fixed | 4,2 | 3,0 | 2,6 |
| Debt coverage | (Total Operating Revenue - Operating Grants)/Debt | 426,1 | 0,0 | 599,0 |
| O/S Service Debtors to Revenue | Total outstanding service debtors/annual | 91% | 67% | 51% |

### 5.5.3 Creditors Management

| Description | Basis of calculation | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | | Audited outcome | Audited outcome | Pre-audit outcome |
| Creditors System Efficiency | Average creditor days | 37 | 31 | 42 |

The creditors' management table indicates the average days that the municipality takes to pay its creditors. The figure at year end is normally higher due to the higher-than-normal Eskom account resulting from seasonal tariffs charged by Eskom. This ratio is calculated by outstanding trade creditors divided by credit purchases.

### 5.5.4 Borrowing Management

| Description | Basis of calculation | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | | Audited outcome | Audited outcome | Pre-audit outcome |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 0,2% | 0,0% | 0,0% |

### 5.5.5 Employee costs

| Description | Basis of calculation | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | | Audited outcome | Audited outcome | Pre-audit outcome |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 27,22% | 25,65% | 29% |

The graph indicates that 29% of revenue excluding grant revenue are utilised to fund employee related cost. The ratio is well within the norm of 25 to 40 %.

### 5.5.6 Repairs & Maintenance

| Description | Basis of calculation | 2022/23 | 2023/24 | 2024/25 |
|---|---|---|---|---|
| | | Audited outcome | Audited outcome | Pre-audit outcome |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 4,03% | 1,92% | 2,33% |

The municipality need to accelerate the spending on maintenance of its assets.

COMPONENT B: SPENDING AGAINST CAPITAL BUDGET

## *5.6 CAPITAL EXPENDITURE*

| R'000 | Original Budget | Adjustment Budget | Full Year Total | Original Budget variance | Adjusted Budget Variance |
|---|---|---|---|---|---|
| Capital Expenditure | **85 365** | **87 380** | **77 145** | 9,6% | 11,7% |
| Operating Expenditure | **996 730** | **985 717** | **941 810** | 5,5% | 4,5% |
| **Total expenditure** | **1 082 095** | **1 073 097** | **1 018 955** | 5,8% | 5,0% |

## *5.7 SOURCES OF FINANCE*

The table below indicates the capital expenditure by funding source for the 2024/25 financial year:

| Capital Expenditure - Funding Sources | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | R' 000 |
| Details | | Actual 2023/24 | 2024/25 | | | | |
| | | | Original Budget (OB) | Adjustment Budget (AB) | Actual | OB to AB Variance (%) | Actual to OB Variance (%) |
| **Source of finance** | | | | | | | |
| | External loans | – | 25 000 | 10 000 | – | 0,60 | 1,00 |
| | Public contributions and donations | | | | | – | – |
| | Grants and subsidies | 36 578 | 39 880 | 43 981 | 48 554 | (0,10) | (0,10) |
| | Other | 45 205 | 20 485 | 33 400 | 28 591 | (0,63) | 0,14 |
| **Total** | | 81 784 | 85 365 | 87 380 | 77 145 | **-2,36%** | **11,71%** |
| *Percentage of finance* | | | | | | | |
| | External loans | 0,0% | 29,3% | 11,4% | 0,0% | | |
| | Public contributions and donations | 0,0% | 0,0% | 0,0% | 0,0% | | |
| | Grants and subsidies | 44,7% | 46,7% | 50,3% | 62,9% | | |
| | Other | 55,3% | 24,0% | 38,2% | 37,1% | | |
| **Capital expenditure** | | | | | | | |
| | Water and sanitation | 1 362 | 3 600 | 4 869 | 4 125 | -14,58% | 15,28% |
| | Electricity | 4 357 | 1 700 | 1 453 | 1 439 | 15,35% | 0,99% |
| | Housing | – | – | – | – | | |
| | Roads and storm water | 27 918 | 5 200 | 11 126 | 10 928 | -110,15% | 1,78% |
| | Other | 48 146 | 74 865 | 69 932 | 60 653 | 18,98% | 13,27% |
| **Total** | | 81 784 | 85 365 | 87 380 | 77 145 | **9,63%** | **11,71%** |
| *Percentage of expenditure* | | | | | | | |
| | Water and sanitation | 1,7% | 4,2% | 5,6% | 5,3% | | |
| | Electricity | 5,3% | 2,0% | 1,7% | 1,9% | | |
| | Housing | 0,0% | 0,0% | 0,0% | 0,0% | | |
| | Roads and storm water | 34,1% | 6,1% | 12,7% | 14,2% | | |
| | Other | 58,9% | 87,7% | 80,0% | 78,6% | | |
| | | | | | | | T5.6.1 |

## *5.8 CAPITAL SPENDING ON FIVE LARGEST PROJECTS*

Projects with the highest capital expenditure in 2024/25:

| Capital Expenditure of 5 largest projects* | | | | | R' 000 |
|---|---|---|---|---|---|
| Name of Project | Current Year: 2024/25 | | | Variance Current Year: 2024/25 | |
| | Original Budget | Adjustment Budget | Actual Expenditure | Original Variance (%) | Adjustment variance (%) |
| A - Capex Upgrade Power Station | 25 000 | 7 245 | 5 421 | 78% | 71% |
| B - CAPEX Tierhokskloof Bulk pipeline | 21 265 | 20 965 | 20 965 | 1% | 1% |
| C - Capex Upgrade of Waste Water Treatment Works | 13 043 | 13 043 | 13 042 | 0% | 0% |
| D - Capex Network Street | 5 000 | 11 126 | 10 928 | -119% | -123% |
| E - Capex Vehicle Replacement Programme | 1 000 | 8 805 | 6 337 | -534% | -780% |
| ** Projects with the highest capital expenditure in Year 1* | | | | | |
| **Name of Project - A** | **A - Capex Upgrade Power Station** | | | | |
| Objective of Project | To ensure a sustainable supply electricity | | | | |
| Delays | Due to submission and finalization of building plans | | | | |
| Future Challenges | The Cost of Planned & Unplanned Repairs & Maintenance to ensure the standard of service is maintained. | | | | |
| Anticipated citizen benefits | Sustainable supply of Electricity | | | | |
| **Name of Project - B** | **B - CAPEX Tierhokskloof Bulk pipeline** | | | | |
| Objective of Project | Provision of sustainable water supply | | | | |
| Delays | No delays | | | | |
| Future Challenges | The Cost of Planned & Unplanned Repairs & Maintenance to ensure the standard of service is maintained. | | | | |
| Anticipated citizen benefits | Improved Water provision | | | | |
| **Name of Project - C** | **C - Capex Upgrade of Waste Water Treatment Works** | | | | |
| Objective of Project | Improved Waste Water Management Services | | | | |
| Delays | No Delays | | | | |
| Future Challenges | The Cost of Planned & Unplanned Repairs & Maintenance to ensure the standard of service is maintained. | | | | |
| Anticipated citizen benefits | Improved Waste Water Infrastrucuture | | | | |
| **Name of Project - D** | **D - Capex Network Street** | | | | |
| Objective of Project | Provision of sustainable road infrastructure | | | | |
| Delays | No delays | | | | |
| Future Challenges | The Cost of Planned & Unplanned Repairs & Maintenance to ensure the standard of service is maintained | | | | |
| Anticipated citizen benefits | Improved Road infrastructure | | | | |
| **Name of Project - E** | **E - Capex Vehicle Replacement Programme** | | | | |
| Objective of Project | Improved vehicle transport to enable the effective and efficient deployment of resources | | | | |
| Delays | No delays | | | | |
| Future Challenges | The Cost of Planned & Unplanned Repairs & Maintenance to ensure the standard of service is maintained | | | | |
| Anticipated citizen benefits | Improved turnaround time to service delivery issues as well as improved Traffic & Law Enforcement Services | | | | |
| T5.7.1 | | | | | |

## *5.9 BASIC SERVICE AND INFRASTRUCTURE BACKLOGS OVERVIEW*

All the residents in the urban areas have access to minimum basic services. Some areas still need to be upgraded to waterborne sewerage systems. Housing delivery is still a challenge, although it is a function of the Provincial Government. Service delivery to informal areas needs to be improved, serviced plots might be the only solution.

### 5.9.1 Service Backlogs

| Service Backlogs as at 2024/25 Households (HHs) | | | | |
|---|---|---|---|---|
| | *Service level above minimun standard | | **Service level below minimun standard | |
| | No. HHs | % HHs | No. HHs | % HHs |
| Water | 21 502 | 100% | 0 | 0% |
| Sanitation | 21 811 | 100% | 0 | 0% |
| Electricity | 14 848 | 100% | 0 | 0% |
| Waste management | 22 321 | 100% | 0 | 0% |
| Housing (dwellings) | 56 205 | 88% | 6 295 | 11% |
| *Services only refer to urban areas. Housing refer to municipal wide as published in the 2024 Witzenberg Socio-Economic Profile (Western Cape Government)* | | | | |

Schools & clinics with access to basic services **Appendix P**

Schools & clinics with access to basic services where other spheres of government are responsible for the provision.

**Appendix Q**

CAPITAL INVESTMENT FRAMEWORK

The past couple of financial years, capital investment was dominated by bulk infrastructure projects linked to especially the Vredebes subsidized housing project. Most of the required bulk infrastructure has been completed and construction of houses and servicing of sites has commenced. A limited number of top structures will be constructed in the next two years due to the incapacity of Eskom bulk supply electricity network to Witzenberg as well as a policy change from the National Department of Housing where the focus will be more on serviced sites. It was indicated that upgrading of the electricity supply lines would only commence by 2030. With regards to housing, 529 sites at Vredebes were completed in 2021/22, with the purpose to accommodate the informal settlement at Nduli which should be upgraded the year after. Major projects mainly include the construction of a storage dam in Tulbagh completed in 2022/23, and other network upgrading for water/sanitation and electricity services.
The construction of a new Material Recovery Facility where solid waste is recycled was completed in July 2022 followed by the construction of drop-off points and transfer stations in various towns. The upgrading of the Van Breda Bridge in Ceres was completed in 2023/24. The upgrade of bulk water supply line from Tierhokskloof servicing Wolseley was completed in 2025 at a cost of R24m.

In terms of the Witzenberg Strategic Map, the bulk of the funding is allocated to the key performance area of Essential Services with the strategic objectives related to the provision of services receiving most of the capital funding.

**Detailed three-year Capital Budget**

New works & renewal programme **Appendix M**

Full programme of capital projects **Appendix N**

Alignment of projects to Wards **Appendix O**

### 5.9.2 Municipal Infrastructure Grant (MIG)

| Municipal Infrastructure Grant (MIG)* Expenditure 2024/25 on Service backlogs<br>R' 000 | | | | | | |
|---|---|---|---|---|---|---|
| **Details** | **Budget** | **Adjust-ments Budget** | **Actual** | **Variance** | | **Major conditions applied by donor (continue below if necessary)** |
| | | | | **Budget** | **Adjust-ments Budget** | |
| **Infrastructure - Road transport** | – | – | – | | | |
| *Roads, Pavements & Bridges* | | | | | | |
| *Storm water* | – | – | – | | | |
| **Infrastructure - Electricity** | – | – | – | | | |
| *Generation* | – | – | – | | | |
| *Transmission & Reticulation* | – | – | – | | | |
| *Street Lighting* | – | – | – | | | |
| **Infrastructure - Water** | **21 351** | **21 331** | **21 331** | **-0,10%** | **0,00%** | |
| *Dams & Reservoirs* | | | | | | |
| *Water purification* | – | – | – | | | |
| *Reticulation* | 21 351 | 21 331 | 21 331 | -0,10% | 0,00% | |
| **Infrastructure - Sanitation** | **–** | **–** | **–** | | | |
| *Reticulation* | – | – | – | | | |
| *Sewerage purification* | – | – | – | | | |
| **Infrastructure - Other** | – | – | – | | | |
| *Waste Management* | – | – | – | | | |
| *Transportation* | – | – | – | | | |
| *Gas* | – | – | – | | | |
| ***Other Specify:*** | **66** | **56** | **56** | **-17,70%** | **0,00%** | |
| *Office Equipment* | 66 | 56 | 56 | -17,70% | 0,00% | |
| | – | – | – | | | |
| | – | – | – | | | |
| | – | – | – | | | |
| **Total** | **21 417** | **21 387** | **21 387** | **-0,14%** | **0,00%** | |

** MIG is a government grant program designed to fund a reduction in service backlogs, mainly: Water; Sanitation; Roads; Electricity. Expenditure on new, upgraded and renewed infrastructure is set out at Appendix M; note also the calculation of the variation. Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual.*

T5.8.3

# COMPONENT C: CASHFLOW MANAGEMENT AND INVESTMENTS

Cash flow budgeting and management is of the utmost importance to ensure sufficient cash to meet obligations.

## *5.10 CASH FLOW*

| Cash Flow Outcomes | | | | R'000 |
|---|---|---|---|---|
| Description | 2023/24 | Current Year: 2024/25 | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Actual |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| **Receipts** | | | | |
| Ratepayers and other | 597 667 | 723 210 | 723 210 | 615 912 |
| Government - operating | 135 022 | 194 392 | 196 865 | 139 904 |
| Government - capital | 36 315 | 46 362 | 57 118 | 60 496 |
| Interest | 48 344 | 49 570 | 49 570 | 52 985 |
| **Payments** | | | | |
| Suppliers and employees | (785 192) | (939 422) | (939 422) | (784 971) |
| Finance charges | – | – | – | – |
| Transfers and Grants | – | – | – | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | **32 156** | **74 112** | **87 341** | **84 326** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| **Receipts** | | | | |
| Proceeds on disposal of PPE | 21 | – | – | 1 746 |
| Decrease (Increase) in non-current debtors | – | – | – | – |
| Decrease (increase) other non-current receivables | – | – | – | – |
| Decrease (increase) in non-current investments | – | – | – | – |
| **Payments** | | | | |
| Capital assets | (72 027) | (85 365) | (84 909) | (75 424) |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | **(72 006)** | **(85 365)** | **(84 909)** | **(73 678)** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| **Receipts** | | | | |
| Short term loans | – | – | – | – |
| Borrowing long term/refinancing | – | 25 000 | 25 000 | – |
| Increase (decrease) in consumer deposits | 275 | – | – | 916 |
| **Payments** | | | | |
| Repayment of borrowing | 206 | (4 012) | (4 012) | (171) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | **481** | **20 988** | **20 988** | **744** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | **(39 557)** | **9 736** | **23 420** | **11 392** |
| Cash/cash equivalents at the year begin: | 226 802 | 187 245 | 187 245 | 187 245 |
| Cash/cash equivalents at the year end: | **187 245** | **196 980** | **210 665** | **198 636** |
| Source: MBRR SA7 | | | | T5.9.1 |

## *5.11 GROSS OUTSTANDING DEBTORS PER SERVICE*

| Financial year | Rates | Trading services (Electricity and Water) | Economic services (Sanitation and Refuse) | Housing rentals | Other | Total |
|---|---|---|---|---|---|---|
| | (R'000) | | | | | |
| 2023/24 | 54 881 | 163 537 | 158 575 | 2 309 | 4 338 | 383 641 |
| 2024/25 | 64 019 | 188 121 | 154 927 | 2 914 | 18 539 | 428 520 |
| Difference | 9 137 | 24 584 | (3 648) | 605 | 14 201 | 44 880 |
| **% growth year on year** | **17%** | **15%** | **-2%** | **26%** | **327%** | **12%** |

*Note: Figures exclude provision for bad debt*

## *5.12 TOTAL DEBTORS AGE ANALYSIS*

| Financial year | Less than 30 days | Between 30-60 days | Between 60-90 days | More than 90 days | Total |
|---|---|---|---|---|---|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| 2023/24 | 113 330 | 8 637 | 7 272 | 267 105 | 396 344 |
| 2024/25 | 71 962 | 9 545 | 7 567 | 353 710 | 442 784 |
| Difference | (41 368) | 909 | 295 | 86 604 | 46 440 |
| **% growth year on year** | **-37%** | **11%** | **4%** | **32%** | **12%** |

*Note: Figures exclude provision for bad debt*

The Auditor-General of South Africa has, in its report on the 2024/25 financial statements of the Municipal Council, has emphasised the material impairment of R268 million of receivables from exchange transactions and R 65 million of receivables from non-exchange transactions. Included in the impairment for receivables from non-exchange transactions in an amount of R6 in respect of traffic fines.

The gross outstanding service debtors in total decreased by 12 % in relation to the 2023/24 financial year.

The leading contributor to the outstanding debt is water at 25.9 %.

The effective implementation of the Credit Control Policy in areas where Eskom is a supplier of electricity is playing a major role in the escalation of the service debtors.

## *5.13 BORROWINGS AND INVESTMENT*

### 5.13.1 Actual Borrowings

| Instrument | 2023/24 | 2024/25 |
|---|---|---|
| | R'000 | |
| Long(Term Loans (annuity/reducing balance) | 1 386 | 1 052 |
| Long(Term Loans (non(annuity) | 0 | 0 |
| Local registered stock | 0 | 0 |
| Instalment Credit | 0 | 0 |
| Financial Leases | 0 | 0 |
| PPP liabilities | 0 | 0 |
| Finance Granted By Cap Equipment Supplier | 0 | 0 |
| Marketable Bonds | 0 | 0 |
| Non(Marketable Bonds | 0 | 0 |
| Bankers Acceptances | 0 | 0 |
| Financial derivatives | 0 | 0 |
| Other Securities | 0 | 0 |
| **Municipality Total** | **1 386** | **1 052** |

### 5.13.2 Municipal Investments

Witzenberg Municipality needs to increase the available investments to be financially more viable. This can only be achieved if the payment for rates and taxes improves.

| Investment type | 2023/24 | 2024/25 |
|---|---|---|
| | R'000 | |
| Securities ( National Government | 0 | 0 |
| Listed Corporate Bonds | 0 | 0 |
| Deposits ( Bank | 187 245 | 198 636 |
| Deposits ( Public Investment Commissioners | 0 | 0 |
| Deposits ( Corporation for Public Deposits | 0 | 0 |
| Bankers Acceptance Certificates | 0 | 0 |
| Negotiable Certificates of Deposit ( Banks | 0 | 0 |
| Guaranteed Endowment Policies (sinking) | 0 | 0 |
| Repurchase Agreements ( Banks | 0 | 0 |
| Municipal Bonds | 0 | 0 |
| Other | 0 | 0 |
| **Municipality Total** | **187 245** | **198 636** |

COMPONENT D: OTHER FINANCIAL MATTERS

### *5.14 SUPPLY CHAIN MANAGEMENT*

Witzenberg Municipality implemented policies and practices in compliance with the guidelines stipulated by the SCM Regulations 2005. No councillors are members of any committees handling supply chain processes.

### *5.15 GRAP COMPLIANCE*

GRAP is the acronym for Generally Recognized Accounting Practice, and it provides the accounting standards by which municipalities are required to maintain their financial accounts. Successful GRAP compliance will ensure that municipal accounts are comparable and more informative for the municipality. It will also ensure that the municipality is more accountable to its citizens and other stakeholders.

# CHAPTER 6 – AUDITOR-GENERAL AUDIT FINDINGS

COMPONENT A: AUDITOR-GENERAL OPINION 2024/25

### *6.1 AUDITOR-GENERAL REPORTS 2023/24*

| **Auditor-General Report on Financial Performance 2023/24** | |
|---|---|
| **Status of the audit report:** | **Unqualified** |
| **Issue raised** | **Corrective step implemented** |
| **Emphasis of matter:** | |
| **Material impairments** | |
| As disclosed in note 3 to the financial statements, the municipality provided for an impairment of R211,6 million (2022-23: R310,5 million) on receivables from exchange transactions of R334,9 million (2022-23: R392 million). | A report on installation of water management devices and other improvements in the application of the credit control policy will be submitted to council for consideration in 2025. |
| As disclosed in note 4 to the financial statements, the municipality provided for an impairment of R53,3 million (2022-23: R49,6 million) on receivables from non-exchange transactions amounting to R62, 1 million (2022-23: R53, 1 million). | |
| **Restatement of corresponding figures** | |
| As disclosed in note 37 to the financial statements, the corresponding figures for 30 June 2023 have been restated because of errors in the financial statements of the municipality at, and for the year ended 30 June 2024. | None |

### *6.2 AUDITOR-GENERAL REPORTS 2024/25*

| **Auditor-General Report on Financial Performance 2024/25** | |
|---|---|
| **Status of the audit report:** | **Unqualified** |
| **Issue raised** | **Corrective step implemented** |
| **Emphasis of matter:** | |
| **Material impairments** | |
| As disclosed in note 4 to the financial statements, the municipality provided for the impairment of trading service and consumer debtors of R267,7 million (2023-24: R211,6 million). | The DBSA appointed a service provider to help with revenue enhancement. The program include the audit of some meters, review of policies and by-laws and cost of supply studies. |
| As disclosed in note 5 to the financial statements, the municipality provided for the impairment of receivables from customer services debtors of R58,6 million (2023-24: R50,2 million). | |
| **Restatement of corresponding figures** | |
| As disclosed in note 50 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025. | None |

LIST OF ABBREVIATIONS

| | | | |
|---|---|---|---|
| **AG** | Auditor-General | **MMC** | Member of the Mayoral Committee |
| **CAPEX** | Capital Expenditure | **MIG** | Municipal Infrastructure Grant |
| **CBP** | Community Based Planning | **MM** | Municipal Manager |
| **CFO** | Chief Financial Officer | **MRF** | Material Recovery Facilities |
| **DPLG** | Department of Provincial and Local Government | **MSA** | Municipal Systems Act No. 32 of 2000 |
| **DWA** | Department of Water Affairs | **MTECH** | Medium Term Expenditure Committee |
| **EE** | Employment Equity | **NGO** | Non-governmental organisation |
| **GAMAP** | Generally Accepted Municipal Accounting Practice | **NT** | National Treasury |
| **GRAP** | Generally Recognised Accounting Practice | **OPEX** | Operating expenditure |
| **HR** | Human Resources | **PMS** | Performance Management System |
| **IDP** | Integrated Development Plan | **PPP** | Public Private Partnership |
| **IFRS** | International Financial Reporting Standards | **PT** | Provincial Treasury |
| **IMFO** | Institute for Municipal Finance Officers | **SALGA** | South African Local Government Organisation |
| **KPA** | Key Performance Area | **SAMDI** | South African Management Development Institute |
| **KPI** | Key Performance Indicator | **SCM** | Supply Chain Management |
| **LED** | Local Economic Development | **SDBIP** | Service Delivery and Budget Implementation Plan |
| **MAYCO** | Executive Mayoral Committee | **SDF** | Spatial Development Framework |
| **MFMA** | Municipal Finance Management Act (Act No. 56 of 2003) | | |

APPENDIX A

## APPENDICES

## APPENDIX A:Councillors; Committee Allocation and Council Attendance

See also Chapter 2.1.1 of Annual Report

Period 1 July 2024 to 30 June 2025

| Name of Councillor / Alderman | Capacity | Committee Allocation | % Attendance of Council Meetings 2024/25 |
|---|---|---|---|
| T Abrahams | Councillor / Executive Mayor | Executive Mayoral Committee / Local Labour Forum | 92% |
| K Adams | Alderman / Mayco Member | Mayco/ Committee for Housing Matters | 100% |
| W Alexander | Councillor | Committee for Corporate and Financial Services | 100% |
| P Daniels | Councillor / Mayco member | Committee for Local Economic Development | 100% |
| S de Bruin | Councillor | Committee for Housing Matters | 100% |
| G Franse | Councillor | Committee for Technical Services | 100% |
| JP Fredericks | Councillor / Mayco member | Mayco / Committee for Corporate and Financial Services / Local Labour Forum | 100% |
| AL Gili | Councillor / Mayco member | Committee for Technical Services | 92% |
| LA Hardnek | Councillor | MPAC / Mayco Ex-Officio | 100% |
| GG Laban | Councillor | Committee for Local Economic Development | 71% |
| JS Mouton | Councillor | Committee for Technical Services | 100% |
| JF Nel | Councillor / Executive Deputy Mayor | Committee for Community Development | 100% |
| MJ Ndaba | Councillor | Committee for Corporate and Financial Services | 92% |
| N Nogcinisa | Councillor | Committee for Local Economic Development / MPAC | 100% |
| N Phatsoane | Councillor | Committee for Housing Matters | 71% |
| K Robyn | Councillor | Committee for Local Economic Development | 100% |
| J Rooi | Councillor | MPAC / Mayco Ex-Officio | 100% |
| EM Sidego | Alder lady / Speaker | Council / Mayco Ex-Officio | 100% |
| HJ Smit | Alderman | Council / Mayco / Committee for Technical Services / Local Labour Forum | 92% |
| D Swart | Alderman | Committee for Corporate and Financial Services / Committee for Housing Matters / Committee for Technical Services | 100% |
| IL Swartz | Councillor | Committee for Housing Matters | 92% |

| Name of Councillor / Alderman | Capacity | Committee Allocation | % Attendance of Council Meetings 2024/25 |
|---|---|---|---|
| JJ Visagie | Alderman | Mayco / Committee for Local Economic Development / Committee for Community Development / MPAC | 83% |
| K Yisa | Councillor | Committee for Community Development | 92% |
| J Zalie | Councillor | Committee for Corporate and Financial Services | 71% |

Total attendance of Council Meetings

Period 1 July 2024 to 30 June 2025

| **Council Meeting dates** | **Number of items submitted** | **Percentage Council Meetings Attendance** | **Percentage Apologies for non-attendance** |
|---|---|---|---|
| 26 July 2024 | 15 | 91% | 9% |
| 30 August 2024 | 1 | 100% | 0% |
| 30 September 2024 | 13 | 100% | 0% |
| 14 October 2024 | 1 | 96% | 9% |
| 21 October 2024 | 1 | 87% | 13% |
| 30 October 2024 | 7 | 96% | 9% |
| 12 November 2024 | 17 | 96% | 9% |
| 12 December 2024 | 24 | 87% | 13% |
| 19 December 2024 | 2 | 91% | 0% |
| 27 January 2025 | 13 | 100% | 9% |
| 26 February 2025 | 21 | 91% | 9% |
| 25 March 2025 | 1 | 96% | 9% |
| 31 March 2025 | 12 | 87% | 9% |
| 30 May 2025 | 21 | 100% | 0% |

# APPENDIX B: Committees & Committee Purposes

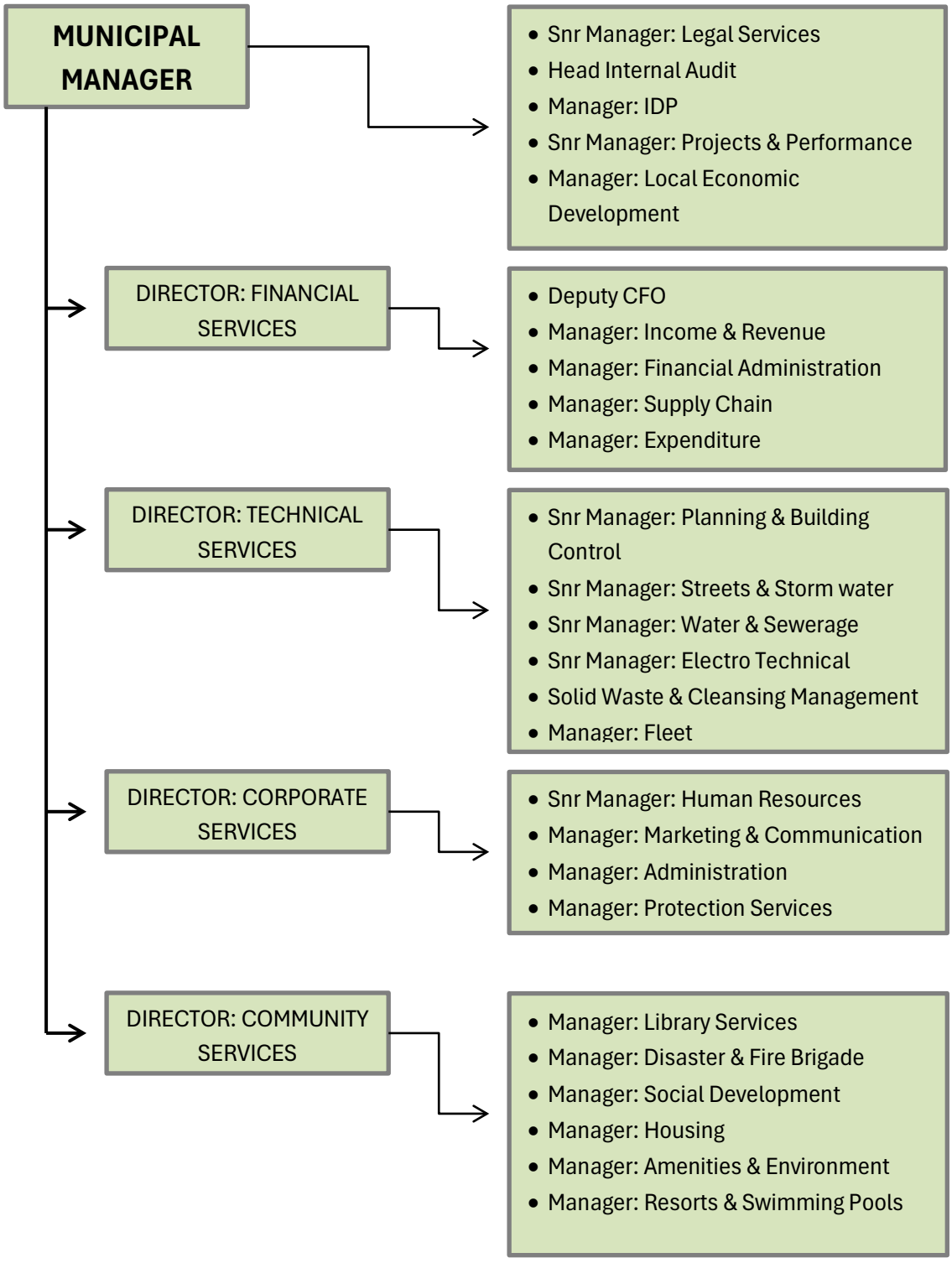
APPENDIX B

See also Chapter 2.1.1 of Annual Report

| Name of Committee | Purpose | |
|---|---|---|
| Corporate and Financial Services | Administrative & Financial Support Services<br>Traffic (finances)<br>Information Technology<br>IDP & Public Participation<br>Labor Relations<br>Human Resources<br>Budget, Insurance, Assets & Valuations | Supply Chain Management<br>Internal Audit<br>Property Management<br>Performance Management<br>Archives<br>Industrial Development |
| Housing Matters | Housing Management<br>Needs determination<br>Community Participation (Housing)<br>Placement & Allocation | Project Management (Housing)<br>Lease & Subsidy Administration<br>Illegal Occupancy & Squatter Control |
| Local Economic Development, Tourism & Marketing | Local Economic Development<br>Marketing<br>Communication | Tourism<br>Museums |
| Technical Services | Cleansing & Solid Waste<br>Expanded Public Works & Infrastructure<br>Electricity<br>Mechanical Services<br>Civil Services | Water & Sanitation<br>Roads & Storm Water<br>Project Management<br>Town Planning & Land Use<br>Building Control |
| Community Development | Protection Services<br>Traffic<br>Fire Fighting<br>Disaster Management<br>Social Services<br>Child Care Facilities<br>Elderly Support<br>Community Safety<br>Youth Development<br>Night Shelter | Stray Animal Management<br>Law Enforcement<br>Library Services<br>Municipal Facilities & Community Halls<br>Parks & Sport Facilities<br>Cemeteries<br>Resorts & Swimming Pools<br>Non-Governmental Organizations<br>Socio-Economic Development<br>Environmental Management<br>Public Transport |

APPENDIX C

APPENDIX C: Third Tier Administrative Structure



# APPENDIX D: Functions of the Municipality

The municipal functional areas are as indicated below:

| Municipal Function | Municipal Function: Yes / No |
|---|---|
| **Constitution Schedule 4, Part B functions:** | |
| Air pollution | Yes |
| Building regulations | Yes |
| Childcare facilities | No (support) |
| Electricity and gas reticulation | Yes |
| Firefighting services | Yes |
| Local tourism | No (support) |
| Municipal airports | No |
| Municipal planning | Yes |
| Municipal health services | No |
| Municipal public transport | No (only planning & operating licenses) |
| Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law | Yes |
| Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto | No |
| Storm water management systems in built-up areas | Yes |
| Trading regulations | Yes |
| Water and sanitation services limited to potable water supply systems and domestic wastewater and sewage disposal systems | Yes |
| **Constitution Schedule 5, Part B functions:** | |
| Beaches and amusement facilities | Yes |
| Billboards and the display of advertisements in public places | Yes |
| Cemeteries, funeral parlours and crematoria | Yes |
| Cleansing | Yes |
| Control of public nuisances | Yes |
| Control of undertakings that sell liquor to the public | Yes |
| Facilities for the accommodation, care and burial of animals | Yes |
| Fencing and fences | Yes |
| Licensing of dogs | Yes |
| Licensing and control of undertakings that sell food to the public | No |
| Local amenities | Yes |

| Municipal Function | Municipal Function: Yes / No |
|---|---|
| Local sport facilities | Yes |
| Markets | No |
| Municipal abattoirs | No |
| Municipal parks and recreation | Yes |
| Municipal roads | Yes |
| Noise pollution | Yes |
| Pounds | Yes |
| Public places | Yes |
| Refuse removal, refuse dumps and solid waste disposal | Yes |
| Street trading | Yes |
| Street lighting | Yes |
| Traffic and parking | Yes |

APPENDIX E

# APPENDIX E: Ward Committee Governance & Functionality

Ward committee members are paid a monthly stipend and transport is provided where necessary. This stipend is to aid ward committee members by attending meetings and functions where public participation, through the ward committee system, is required.

Venues have been established for the ward meetings and support personnel. The Community Liaison Officers and Community Development Workers are available for support, if necessary. Refreshments are provided at the ward committee meetings.

The table below provides information on the establishment of ward committees and their functionality:

| Ward Number | Location | Committee established: Yes / No | Number meetings held during the year | Committee functioning effectively: Yes / No |
|---|---|---|---|---|
| 1 | Nduli (Polo Cross Hall) | Yes | 8 | Yes |
| 2 | Wolseley (Montana Library) | Yes | 11 | Yes |
| 3 | Ceres (Rietvallei Library) | Yes | 9 | Yes |
| 4 | Prince Alfred's Hamlet (Kliprug Community Hall) | Yes | 10 | Yes |
| 5 | Ceres (John Steyn Library) | Yes | 7 | Yes |
| 6 | Bella Vista (Bella Vista Library) | Yes | 9 | Yes |
| 7 | Wolseley (Montana Library) | Yes | 9 | Yes |
| 8 | Op -Die-Berg (Op-die-Berg Aksent Office) | Yes | 10 | Yes |
| 9 | Op-die-Berg | Yes | 10 | Yes |
| 10 | Prince Alfred's Hamlet (Council Chambers) | Yes | 10 | Yes |
| 11 | Tulbagh (Council Chamber) | Yes | 9 | Yes |
| 12 | N'Duli (Community Hall) | Yes | 9 | Yes |

The table below provides information on each ward with regards to representatives and the capacity representing:

| Ward | 1 | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|
| **Sport & Culture** | Vuyisa Solly Yisa | Sara Jacobs | Carel Jacobs | Le-Marco Smit | Rudolf Nel | Chantel Pietersen |
| **Health & Social** | Pontso Mona | Lucille Claasen | Lorencia Jacobs | Tegan Hails | Ian Hercules | Jonathan Fredericks |
| **Safety** | Hazel Mancayi | Jan Pietersen | Mark Mentor | Jane Haas | Terry Webb | Abraham Crotz |
| **Youth** | Noluvo Zwelinjani | George Fredericks | Mariaan Van Rooi | Willie Abrahams | Cornelia Moses | Sara Krotz |
| **Education** | Vacant | Audrey Longman | Helen Hendricks | Anneline Smit | Ronnie Philander | Katinka Koopman |
| **Business Community** | Eric Ndwanya | Doreen Lottering | Petrus Wolfaart | Alma Goosen | Jonathan Higgins | Pieter Farao |
| **Women** | Xoliswa Mazomba | Jaqueline Fortuin | Saartjie Franse | Trudene Roman | Paulina Bitterbos | Sylvia Minaar |
| **Churches** | Nombulelo Sehlahla | Marilise Marthinus | Violet Zekoe | Kamit Slinger | Pieter Fredericks | Willie Mars |
| **Civics & Taxes** | Kenneth Mbangula | Pauldine September | Ronald Ross | Moses Davids | Charmain Paulse | Demetri Opperman |
| **Disabled& Elderly** | Buyiswa Stuurman | Petronela Moses | Marinda Mankapan | Jacobus De Wee | Andries Slinger | Geraldine Adams |

| Ward | 7 | 8 | 9 | 10 | 11 | 12 |
|---|---|---|---|---|---|---|
| **Sport & Culture** | Rose January | Vacant | Thuliswa Mayekiso | Thabisani Kwinana | Nceba Nyosana | Lindy Gili |
| **Health & Social** | Lizel Qundana | Heinrich Swart | Manuel Mackenzie | Victoria Mandazaya | Gerald Davids | Lucia Gambushe |
| **Safety** | Filemon Philander | Salmon Jantjies | Heyley Fransman | Zibongile Gqibisa | Aubrey Petersen | Humphry Ndwanya |
| **Youth** | Vacant | Sophia Zass | Bongeka Rini | Jaqualine Moses | Valencia Daniels | Thembakazi Ncaphayi |
| **Education** | Jannie J Van Wyngaardt | Celeste Jantjies | Thomas Persens | Leonard Baartman | Vacant | Thembisa Mhlophe |
| **Business Community** | Neville Jansen | Anna Kywa | Nkosinathi Nonjola | Vacant | Dawid Meyer | Vukile Manzi |
| **Women** | Daleen Kinear | Elsie Olivier | Zukuswa Phuphuma | Bulelwa Dywasha | Rosina Jooste | Pamela Dumbisa |
| **Churches** | Mathilda Marang | Carlo Galant | Ndelelo Shweni | Hermanus Hartnek | Sindiswa Bede | Mabhuti Silere |
| **Civics & Taxes** | Elizabeth Madani | Audrey Coetzee | Mzwanele Mrhwetyana | Princess Thetyana | Norman Collins | Ntombekhaya Tshazibane |
| **Disabled& Elderly** | Melodie T Bles | Esmarelda Ockhuis | Mncedisi Zwelinjani | Carine Visagie | Daniel Thomas | Legina Balani |

APPENDIX F

# APPENDIX F: Service delivery performance at Ward level

Basic service provision per ward/town (within urban edge).

| Wards | Town | Nr. of Accounts | | | | | Informal Households | Housing Waiting List |
|---|---|---|---|---|---|---|---|---|
| | | Water | Sanitation | Electricity pre-paid | Electricity Conventional | Refuse | | |
| *1,12* | *Nduli* | 1 492 | 1 503 | 2 522 | 10 | 1 491 | 1 133 | 1 550 |
| *3,5* | *Ceres* | 2 549 | 2 719 | 3 305 | 1 470 | 3 166 | | 2 678 |
| *4,6* | *Bella Vista* | 2 579 | 2 599 | 2 328 | 188 | 2 590 | | |
| *4,1* | *Hamlet* | 1 326 | 1 373 | Eskom | Eskom | 1 365 | 1200 | 1 226 |
| *9* | *Op-Die-Berg* | 533 | 479 | Eskom | Eskom | 522 | | 875 |
| *7,11* | *Tulbagh* | 1 819 | 1 864 | 2 061 | 194 | 1 894 | 2 926 | 998 |
| *2,7* | *Wolseley* | 2 542 | 2 612 | 2 520 | 250 | 2 631 | 3 403 | 1 312 |
| ***TOTALS*** | | **12 840** | **13 149** | **12 736** | **2 112** | **13 659** | **8 662** | **8 639** |

**Informal Households – nr of households in informal areas (excluding backyarders)*

Top four service delivery priorities per ward/town.

| Wards | Town | Priority Name & Detail | Progress During 2024/25 |
|---|---|---|---|
| 1,12 | Nduli | Housing Project safety | Regular patrols at new housing developments |
| | | Sports grounds needs to be restored/ upgraded | On-going vandalism & theft prohibits restoration |
| | | Electrical theft needs to be clamped down | Illegal connections remain high priority to be addressed through newly developed Illegal electricity connection & theft strategy |
| | | Taxi Violence | Public Transport Plan to address and continuous engagements with role-players. |
| | | Provide street/security lights in unsafe areas | Periodic maintenance. |
| 3,5 | Ceres | Provide street/security lights in unsafe areas | Periodic maintenance. |
| | | Weekends the Town Main Roads have too much traffic | Spatial Development Plan completed. In progress with precinct plan for R46 towards Nduli. |
| | | Housing need | 635 Serviced sites completed & top structures being developed at Vredebes |
| 4,6 | Bella Vista | Vandalizing of Municipal property | Increasing law enforcement & coordination with SAPS |
| | | Business hub/mini-CBD for Bella Vista | In process to develop container park at Bella Vista / Skoonvlei industry. |
| | | Clamp down on illegal dumping of refuse. | New Waste Management Policy |
| 4,1 | Hamlet | Animal control in all areas | Increased law-enforcement |
| | | Illegal occupation of land | Continued law enforcement and inspections |
| | | Xhosa medium school for PA Hamlet area | Conveyed to Provincial Government |
| | | Housing need | Development at Vredebes |
| 9 | Op-Die-Berg | Public transport | Negotiations need to take place with Transport associations |
| | | Restoration and securing of Skurweberg Sports grounds | Sports Master Plan Dev |
| | | Illegal shops and shebeens need to be closed | Continued law enforcement & inspections |

| Wards | Town | Priority Name & Detail | Progress During 2024/25 |
|---|---|---|---|
| | | Speed calming still a problem | Increased law enforcement |
| 7,11 | Tulbagh | More ablution facilities needed in Chris Hani area, and ASLA Camp | Upgrade of Informal Settlements project underway for Chris Hani |
| | | Informal households utilising storm water to dump their grey water & wastewater, which contaminates river. Storm water network in Tulbagh needs to be maintained regularly | Formal housing to be included in housing pipeline to alleviate problem. |
| | | Sewerage network in Chris Hani area needs to be maintained regularly | Periodic maintenance |
| | | River Rehabilitation Programs | Negotiations need to take place with illegal occupants on riverbanks |
| 2,7 | Wolseley | Illegal occupation of land | Continued law enforcement and inspections |
| | | Restoration and securing of Pine Valley Sports grounds | Sports Master Plan Dev |
| | | Back yard dwellers still a problem, housing need | Housing project planned for future, dependant on grant funding allocations. |
| | | Illegal shops and shebeens need to be closed | Continued law enforcement and inspections |

APPENDIX G

# APPENDIX G: Audit Committee recommendations

| Date of the PRAC meetings | Committee recommendations during 2024/25 | Recommendations adopted |
|---|---|---|
| 17-Jan-25 | The Performance, Risk and Audit Committee resolved that: | Yes |
| | that notice be taken of the Performance, Risk and Audit Committee Charter with effect from 9 January 2025 and, after consideration, same be approved. | |
| 17-Jan-25 | The Performance, Risk and Audit Committee resolved that: | Yes |
| | that notice be taken of the Internal Audit Charter with effect from 9 January 2025 and, after consideration, same be approved. | |

## Audit Committee recommendations on Fraud & Financial Misconduct for 2024/25

*that notice was taken that there were no disciplinary cases regarding fraud and corruption for the period 1 July 2024 to 30 June 2025.*

APPENDIX H

## APPENDIX H: Long Term Contracts and Public Private Partnerships

No long-term contract was entered into by the end of June 2024/25. No Public Private Partnership was entered into by end of June 2024/25.

APPENDIX I

## APPENDIX I: Service delivery performance of entities & service providers

Section 76(b) of the MSA states that KPIs should inform the indicators set for every municipal entity and service provider with whom the municipality has entered into a service delivery agreement. A service provider:

- means a person or institution or any combination of persons and institutions which provide to or for the benefit of the local community.
- External service provider means an external mechanism referred to in Section 76(b) which provides a municipal service for a municipality.
- Service delivery agreement means an agreement between a municipality and an institution or person mentioned in Section 76(b) in terms of which a municipal service is provided by that institution or person, either for its own account or on behalf of the municipality

During the year under review, the municipality did not appoint any service providers who provided municipal services to or for the benefit of the local community on behalf of the municipality and thus, this report contains no information in this regard. All other contract appointments are regularly monitored in terms of Section 51(3) of the Supply Chain Management Policy which stipulates that vendor performance must be monitored as follows:

- Each project manager shall monitor the supplier's compliance and performance to the set of specifications.
- If the supplier fails to perform in accordance with the specification requirements, the project manager must report such failure to the supplier in writing immediately upon becoming aware of such non-compliance for them to correct the situation.

The above information will be kept and made available for future evaluation purposes, contract negotiations and regular feedback to vendors.

If vendors fail to deliver in terms of paragraph 23(1)(a) of the General conditions of the contract, the municipality reserves the right to make use of remedies at its disposal in terms of applicable law.

APPENDIX J

# APPENDIX J: Disclosure on Financial Interests

Schedule 1, Section 7 as well as Schedule 2, Section 5A of the Municipal Systems Act states that when a councillor is elected or appointed or a person appointed in terms of section 56 or a municipal manager, he or she must within 60 days declare in writing to the municipal manager or the chairperson of the municipal council the following financial interests held:

- shares and securities in any company.
- membership of any close corporation.
- interest in any trust.
- directorships.
- partnerships.
- other financial interests in any business undertaking
- employment and remuneration.
- interest in property.
- pension; and
- subsidies, grants and sponsorships by any organisation.

Any change in the nature or detail of the financial interests of any councillor or official must be declared in writing to the municipal manager or to the chairperson of the municipal council annually. The municipal Council must determine which of the financial interests referred in the above-mentioned list must be made public, whilst balancing the need for confidentiality and disclosure in the public interest.

The following table lists the disclosure of financial interests of the administrative and strategic role players of the municipality which were deemed to be disclosed for public interest:

| **Disclosures of Financial Interests - 1 July 2023 – 30 June 2024** | | |
|---|---|---|
| **Name** | **Description of Financial interests*** | |
| **Executive Mayor** | | |
| Cllr T Abrahams | Employment and Remuneration | Witzenberg Municipality and BOCMA: Board Member: Stipend |
| | Property | 7 Fortuin Street and 1 Cloete Street |
| | Shares & securities in any company | Sasol; MTN and Peninsula Hotel |
| | Interest in any trust | Abrahams Family Trust |
| | Pension | Old Mutual |
| **Member of Mayoral Committee / Executive Committee** | | |
| Cllr JF Nel | Employment and Remuneration | Witzenberg Municipality |
| | Property | 4 Vos Street, Ceres |
| | Pension | Government Pension |
| Alderman K Adams | Employment and Remuneration | Witzenberg Municipality |
| | Property | 853 Vrede Street, Bella Vista |
| | Pension | Consolidated Retirement Fund |
| Cllr HJ Smit | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Consolidated Retirement Fund |
| Cllr P Daniels | Employment and Remuneration | Witzenberg Municipality |
| | Property | 31 7th Avenue Wolseley |
| | Pension | Consolidated Retirement Fund |
| Cllr JP Fredericks | Employment and Remuneration | Witzenberg Municipality |
| | Directorship | Dakaf's Costruction |

| | | |
|---|---|---|
| | Pension | Cape Joint Retirement Fund and GERF |
| | Property | 8 Zahn Street, Tulbagh (Rent) (Beneficiary - Executor) |
| | Other financial interest in any business | Tavern and Café (Tulbagh) (Executor) |
| **Councillor** | | |
| Cllr W Alexander | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Cape Joint Retirement Fund |
| Alderlady EM Sidego | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Cape Joint Retirement Fund |
| | Shares & securities in any company | SANLAM |
| | Property | 9 Michael Street, Tulbagh |
| Alderman JJ Visagie | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Cape Joint Retirement Fund |
| | Property | 1 Skuinsbaai Cresent, Prince Alfred's Hamlet |
| Alderman D Swart | Employment and Remuneration | Witzenberg Municipality and Cape Winelands District Municipality |
| | Property | 27 Umzimaai Avenue, Ceres |
| | Pension | Consolidated Retirement Fund |
| Cllr GG Laban | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Consolidated Retirement Fund |
| Cllr NJ Ndaba | Shares and securities in any | Eyethuintaba Farm Project |
| | Directorships | Eyethuintaba Farm Project |
| | Membership of any close cooperation | Yes, Emdweni development project base in Eastern Cape |
| | Partnership | Partnership with Donkerbos Estate ate Eyethuintaba |
| | Employment and Remuneration | Donkerbos Landgoed and Witzenberg Municipality |
| | Pension | Consolidated Retirement Fund |
| | Property | Entsimekweni Village, Eastern Cape (2 Houses) |
| Cllr JS Mouton | Employment and Remuneration | Witzenberg Municipality |
| | Directorship | Home Base Trade 63 |
| | Pension | Consolidated Retirement Fund |
| Cllr N Phatsoane | Employment and Remuneration | Witzenberg Municipality |
| | | Cape Winelands District Municipality |
| | Pension | Consolidated Retirement Fund |
| Cllr J Zalie | Employment and Remuneration | Witzenberg Municipality |
| | Other financial interest in any business | JB's Place |
| | Shares & securities in any company | Partnership in family business |
| | Partnership | Partnership in family business |
| | Property | 156 Madani Street, Wolseley |
| Cllr IL Zwartz | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Consolidated Retirement Fund |
| Cllr P Heradien | Shares and Securities in any company | Mardorpet (PTY) |
| | Directorship | Mardorpet (PTY) |

| | | |
|---|---|---|
| | Employment and Remuneration | Witzenberg Municipality |
| | Property | 44 Lyell Street Ceres; 42 Lyell Street Ceres |
| | Pension | Cobalt Pension Fund (ABSA) |
| Cllr A Gili | Employment and Remuneration | Witzenberg Municipality and Kasi Vibes Entertainment |
| | Pension | Consolidated Retirement Fund |
| Cllr R Robyn | Employment and Remuneration | Witzenberg Municipality |
| | Property | 19 Wiehan Street, Prince Alfred's Hamlet |
| | Pension | Consolidated Retirement Fund |
| Cllr S de Bruin | Employment and Remuneration | Witzenberg Municipality / Du Toit Group |
| | Shares | Crispy Coolers |
| | Pension | Consolidated Retirement Fund / Verso / Du Toit |
| Cllr G Franse | Employment and Remuneration | Witzenberg Municipality |
| | Property | 354 River Cresent, Op-die-Berg, Koue Bokkeveld |
| | Pension | Consolidated Retirement Fund |
| Cllr LA Hardnek | Employment and Remuneration | Witzenberg Municipality |
| | Membership of any close cooperation | Lilly's Catering and Hiring Service |
| | Other financial interest in any business | Lilly's Catering and Hiring Service |
| | Property | 283 Marina Street, Ceres |
| | | 284 Marina Street, Ceres |
| | | 23 Starking Street, Ceres |
| | Pension | GEPF and Consolidated Retirement Fund |
| | | SASSA – Old Age |
| Cllr K Yisa | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Consolidated Retirement Fund |
| Cllr N Nogcinisa | Employment and Remuneration | Witzenberg Municipality |
| | Pension | Consolidated Retirement Fund |
| | Property | 4 Ashley Kriel Street, Prince Alfred's Hamlet |
| | Subsidies. grants and sponsorships by any organisation | Child Support Gant |
| **Chief Accounting Officer** | | |
| Mr D Nasson | Shares and security in any Company | Old Mutual |
| | Property | Residential |
| **Chief Financial Officer** | | |
| Mr C Kritzinger | 25% Interest in property | Residential |
| | 50 % Interest in property | Residential |
| | 50 % Interest in property | Residential |
| **Directors** | | |
| Mr JF Barnard | Property | Residential & Small Holding |
| Mr M Mpeluza | Property | Residential |
| Mr S Swartz | Shares | Southern Sun |
| | Property | 50% residential |
| | Property | 50% residential |
| ** Financial interests to be disclosed even if they incurred for only part of the year. See MBRR SA34A* | | |

APPENDIX K

# APPENDIX K: Statements of Revenue Collection Performance by vote & source

## Revenue collection by vote

The table below indicates the Revenue collection performance by vote:

| Revenue per Vote | 23/24 | 24/25 | | | 24/25 Variance | |
|---|---|---|---|---|---|---|
| | Actual | Original Budget | Adjusted Budget | Actual | Original Budget | Adjust-ments Budget |
| | (R'000) | | | | (%) | |
| Vote1 - Executive and Council | 28 | 31 | 31 | 30 | (4,19) | (4,19) |
| Vote2 - Budget and Treasury Office | 144 130 | 149 934 | 156 370 | 151 851 | 1,28 | (2,89) |
| Vote3 - Corporate Services | 23 301 | 18 036 | 18 072 | 26 953 | 49,44 | 49,14 |
| Vote4 - Technical | 596 087 | 630 366 | 642 570 | 584 511 | (7,27) | (9,04) |
| Vote5 - Community and Social Services | 203 884 | 202 076 | 192 517 | 180 758 | (10,55) | (6,11) |
| **Total Revenue by Vote** | **967 430** | **1 000 443** | **1 009 560** | **944 103** | **(5,63)** | **(6,48)** |

*Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A3*

## Revenue collection by Source

The table below indicates the Revenue collection performance by source for the 2024/25 financial year:

| Source | 23/24 | 24/25 | | | 24/25 Variance | |
|---|---|---|---|---|---|---|
| | Actual | Original Budget | Adjusted Budget | Actual | Original Budget | Adjust-ments Budget |
| | (R'000) | | | | (%) | |
| Property rates | 101 317 | 113 658 | 113 658 | 107 320 | (5,58) | (5,58) |
| Property rates - penalties & collection charges | 4 091 | 3 566 | 3 566 | 4 881 | 36,88 | 36,88 |
| Service Charges - electricity revenue | 371 022 | 431 223 | 431 223 | 395 037 | (8,39) | (8,39) |
| Service Charges - water revenue | 48 337 | 49 359 | 49 359 | 50 462 | 2,23 | 2,23 |
| Service Charges - sanitation revenue | 84 582 | 62 229 | 62 229 | 37 451 | (39,82) | (39,82) |
| Service Charges - refuse revenue | 42 659 | 43 435 | 43 435 | 46 136 | 6,22 | 6,22 |
| Less: Revenue Forgone | (25 976) | (29 690) | (29 690) | (5 667) | (80,91) | (80,91) |
| Rentals of facilities and equipment | 6 007 | 6 015 | 6 015 | 6 765 | 12,46 | 12,46 |
| Interest earned - external investments | 22 019 | 22 434 | 22 434 | 18 758 | (16,38) | (16,38) |
| Interest Income on Overdue Accounts | 28 557 | 23 587 | 23 587 | 27 153 | 15,12 | 15,12 |
| Fines | 20 634 | 11 254 | 11 254 | 22 354 | 98,63 | 98,63 |
| Licences and permits | 1 183 | 2 444 | 2 444 | 1 069 | (56,27) | (56,27) |
| Agency services | 4 739 | 4 684 | 4 684 | 4 948 | 5,64 | 5,64 |
| Transfers recognised - operational | 143 778 | 163 220 | 181 691 | 150 058 | (8,06) | (17,41) |
| Gains | 4 791 | – | 6 121 | 10 494 | – | 71,45 |
| Other revenue | 109 690 | 93 026 | 77 551 | 66 885 | (28,10) | (13,75) |
| **Total Revenue (excluding capital transfers and contributions)** | **967 430** | **1 000 443** | **1 009 560** | **944 103** | **(5,63)** | **(6,48)** |

*Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A3*

APPENDIX L

## APPENDIX L: Conditional Grants excluding MIG

| Conditional Grants: excluding MIG | | | | | | |
|---|---|---|---|---|---|---|
| R' 000 | | | | | | |
| Details | Budget | Adjustments Budget | Actual | Variance | | Major conditions applied by donor (continue below if necessary) |
| | | | | Budget | Adjustments Budget | |
| Finance Management Grant | 1 600 | 1 600 | 1 600 | 0,00% | 0,00% | Financial Management |
| Expanded Public Works Programme | 1 559 | 1 559 | 1 361 | 12,71% | 12,71% | Job creation |
| Water Service Infrastructure Grant | 15 000 | 15 000 | 14 999 | 0,01% | 0,01% | Bulk Water Provision Wolseley |
| Municipal Disaster Relief Gran | – | 3 141 | 3 265 | 0,00% | -3,94% | Repair flood damage |
| Energy Resilience Grant | – | 3 300 | 3 305 | 0,00% | -0,16% | Energy efficiency |
| CDW | 262 | 262 | 64 | 75,43% | 75,39% | Community Development Workers |
| Human Settlement Development | 34 820 | 5 000 | 4 988 | 85,67% | 0,24% | Housing |
| Exilator Housing Delivery | – | 7 035 | 8 091 | 0,00% | -15,00% | Housing |
| Capacity Building (Internship) | 72 | 72 | 100 | -38,14% | -38,14% | Capacity Building |
| Municipal Accreditation and Capacity Building Grant | 858 | – | – | 100,00% | 0,00% | Capacity Building |
| Municipal Energy Resilience Grant | – | 700 | 290 | 0,00% | 58,60% | Energy efficiency |
| Waste Management Compliance: Borehole Installation | – | 257 | 257 | 0,00% | 0,00% | Compliance with regulations |
| Parks and recreation | – | 500 | 433 | 0,00% | 13,34% | Local Economic Development |
| Sanitation Infrastructure | – | 31 | – | 0,00% | 100,00% | Services for informal areas |
| Capacity Building | – | – | 35 | 0,00% | 0,00% | Capacity Building |
| Belgium | 661 | 256 | – | 100,00% | 100,00% | Local Economic Development |
| Perdekraal | – | 673 | 26 | 0,00% | 96,21% | Nature conservation |
| Nedbank | – | 1 233 | – | 0,00% | 100,00% | Nature conservation |
| | | | | | | |
| **Total** | **54 833** | **40 620** | **38 814** | **29,21%** | **4,45%** | |

APPENDIX M, N, O

APPENDIX M: New Capital works & renewal programme

APPENDIX N: Full programme of capital projects

APPENDIX O: Alignment of projects to wards

The following tables show the individual budgeted projects as allocated per ward (as included in the 2024/25 adjusted SDBIP):

**Key Performance Area:** 1. ESSENTIAL SERVICES

**Strategic Objective:** 1.1 SUSTAINABLE PROVISION & MAINTENANCE OF BASIC INFRASTRUCTURE

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Electricity | Electrical Network (Energy Resilience) | Prov | All | 608 696 | | | 1 000 000 | 1 000 000 |
| Electricity | MV Substation Equipment | CRR | All | 920 000 | 1 630 000 | 1 400 000 | 1 400 000 | 1 400 000 |
| Electricity | Upgrade of LV Network Cables | CRR | All | 380 000 | 500 000 | 400 000 | 400 000 | 400 000 |
| Electricity | MV Network Equipment | CRR | All | 200 000 | 1 000 000 | 1 000 000 | 1 000 000 | 1 000 000 |
| Electricity | Upgrade of MV Cables | CRR | All | 500 000 | 1 500 000 | 1 400 000 | 1 400 000 | 1 400 000 |
| Electricity | Tools & Equipment | CRR | All | 150 000 | 250 000 | 200 000 | 200 000 | 200 000 |
| Electricity | Plant & Equipment | CRR | All | | | | | 150 000 |
| Electricity | Electrical Network Refurbishment | CRR | All | 500 000 | 1 000 000 | 1 000 000 | | |
| Roads | Wolseley rehabilitation roads | MIG | 2,7 | 86 957 | 9 457 280 | 6 188 325 | | |
| Roads | Network streets | CRR | All | 9 454 012 | 4 000 000 | 5 000 000 | 5 000 000 | 5 000 000 |
| Roads | Tools & Equipment | CRR | All | 120 000 | | | | |
| Sewerage | Upgrade WWTW Wolseley | WSIG | 2,7 | 13 043 478 | | | | |
| Sewerage | Upgrade WWTW Wolseley (Own Contri | CRR | 7 | | | | 4 000 000 | 2 000 000 |
| Sewerage | Upgrade Shandstr sewer, Tulbagh | CRR | 7,11 | | | | 3 000 000 | |
| Sewerage | Aerator replacement programme | CRR | All | 500 000 | | | 500 000 | 500 000 |
| Sewerage | Refurbishment WWTW | CRR | All | 1 500 438 | | | 750 000 | 750 000 |
| Sewerage | Sewer Pumps-replacement | CRR | All | 250 000 | | | 250 000 | 250 000 |
| Sewerage | Sewer Network Replacement | CRR | All | 750 000 | 1 000 000 | | 750 000 | 750 000 |
| Sewerage | Security upgrades | CRR | All | 600 000 | | | 600 000 | 600 000 |
| Solid Waste Remov | Fencing landfill site | CRR | 10 | 201 100 | | | | |
| Solid Waste Remov | Boreholes at liandfill site | CRR | 10 | 223 478 | | | | |
| Solid Waste Remov | Bulk waste container bins | CRR | 3,5 | 133 000 | 100 000 | 100 000 | | |
| Solid Waste Remov | Bulk waste container bins | CRR | 3,5 | 100 000 | | | | |
| Solid Waste Remov | Drop-offs Transfer stations | CRR | All | 353 000 | | | 2 000 000 | 4 000 000 |
| Storm Water | Network - Storm Water Upgrading | CRR | All | 450 000 | | | | |
| Storm Water | Replacement of Roads & Storm water I | MDRG | 3,5 | 2 778 260 | | | | |
| Water Distribution | Tulbagh Reservoir | MIG | 7,11 | | 7 052 214 | | | |
| Water Distribution | Infrastructure Management System Wa | CRR | All | 200 000 | | | | |
| Water Distribution | Nduli water pipe line R46 | CRR | 1 | 252 174 | | | | |
| Water Distribution | Network- Water | CRR | All | 750 000 | | | | |
| Water Distribution | Plant & Equipment | CRR | All | 304 817 | | | | |
| Water Distribution | Security upgrades | CRR | All | 500 000 | | | | |
| Water Distribution | Tierhokskloof Bulk pipeline | CRR | 2,7 | 2 502 386 | | | | |
| Water Distribution | Tierhokskloof bulk pipeline | MIG | 2,7 | 18 762 992 | | | | |
| Water Distribution | Nduli: Upgrade & replace water pipe lir | MIG | 5 | 2 480 563 | 860 831 | | | |

**Strategic Objective:** 1.2 PROVIDE FOR THE NEEDS OF INFORMAL SETTLEMENTS THROUGH IMPROVED SERVICES

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Electricity Administrat | Electrical Network Housing Project | INEP | All | | 573 913 | 518 261 | | |
| Roads | Nduli 188 Serviced sites | IHHSDG | 1,12 | | 1 779 783 | 307 174 | | |
| Sewerage | Tulbagh bulk sewer lowcost housing | MIG | 7,11 | | | | 372 379 | 18 975 832 |
| Sewerage | Nduli 188 Serviced sites | IHHSDG | 1,12 | | 1 779 783 | 307 174 | | |
| Sewerage | Toilets for Informal Settlements | CRR | All | 161 703 | | | | |
| Storm Water | Nduli 188 Serviced sites | IHHSDG | 1,12 | | 1 779 783 | 307 174 | | |
| Water Distribution | Nduli 188 Serviced sites | IHHSDG | 1,12 | | 1 779 783 | 307 174 | | |

**Key Performance Area:** 2. GOOD GOVERNANCE

Strategic Objective: 2.1 Support Institutional Transformation and Development

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Director Communit | Office Equipment | CRR | All | 30 000 | 30 000 | 30 000 | 30 000 | 30 000 |
| Administrative & Co | Building Regulations Upgrades | CRR | All | 200 000 | | | | |
| Administrative & Co | Acquisition of property for municipal o | CRR | All | 2 720 000 | | | | |
| Administrative & Co | Council chambers Furniture & Equipm | CRR | All | | 500 000 | | | |
| Director Corporate | Office Equipment | CRR | All | 96 200 | 30 000 | 30 000 | 30 000 | 30 000 |
| Human Resources | Electronic overtime system | CRR | All | 363 100 | | | | |
| Information Techno | IT Equipment | CRR | All | 410 000 | 300 000 | 300 000 | 350 000 | 350 000 |
| Director Finance | Office Equipment | CRR | All | 30 000 | 30 000 | 30 000 | 30 000 | 30 000 |
| Municipal Manager | PMU IT Equipment | MIG | All | 56 445 | | | | |
| Municipal Manager, | Office Equipment | CRR | All | 30 000 | 30 000 | 30 000 | 30 000 | 30 000 |
| Director Technical | Office Equipment | CRR | All | 30 000 | 30 000 | 30 000 | 30 000 | 30 000 |
| Fleet Management | Vehicle Replacement Program | CRR | All | 3 270 000 | 1 000 000 | 2 000 000 | 2 000 000 | 3 000 000 |
| Fleet Management | Tools & Equipment | CRR | All | 50 000 | | 50 000 | 50 000 | 80 000 |
| Fleet Management | Workshop Building Upgrade | CRR | 3 | 300 000 | 300 000 | | | |
| Solid Waste Remov | Vehicle Replacement Program | Belgium | All | | 300 000 | | | |
| Town Planning | Filing Cabinets | CRR | All | 200 000 | | | | |

Strategic Objective: 2.2 Ensure Financial Stability

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Finance | Furniture & equipment | CRR | All | | | | | 200 000 |

Strategic Objective: 2.3 Maintain and strengthen relations

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Marketing & Commur | Access Control - Furniture and Equipment | CRR | All | 100 000 | 100 000 | 250 000 | | |
| Marketing & Commur | Signage & Billboards | CRR | All | | | | 200 000 | 200 000 |
| Marketing & Commur | Camera equipment | CRR | All | | 30 000 | 35 000 | | |

**Key Performance Area:** 3. COMMUNAL SERVICES

Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Cemeteries, Funera | Expanding of Cemetery | CRR | All | | | | 200 000 | |
| Fire Fighting & Prote | Building Regulations Upgrades | CRR | All | 320 000 | 150 000 | | 150 000 | 150 000 |
| Fire Fighting & Prote | Fire Fighting Equipment | CRR | All | 30 000 | | | | |
| Libraries | Library Nduli | CRR | 1,12 | 1 000 000 | | | | |
| Parks | Chainsaws | CRR | All | 23 900 | 120 000 | | 120 000 | 100 000 |
| Parks | Brushcutters | CRR | All | 130 398 | 100 000 | | 100 000 | 80 000 |
| Recreational Facilit | Containers | CRR | All | 56 814 | | | | |
| Recreational Facilit | Upgrade of sport facilities | CRR | All | 500 000 | | | | |
| Traffic & Law Enforc | Building Upgrade Traffic Department | CRR | All | 200 000 | | | | |
| Electricity | Upgrade of Streetlights | EEDS | All | 3 043 478 | | | | |
| Electricity | Upgrade of Streetlights | CRR | All | 150 000 | | | | |
| Electricity | Upgrade of Streetlights | CRR | All | 56 509 | 210 000 | 100 000 | 150 000 | 150 000 |
| Roads | NMT Sidewalks Ceres | CWDM | 3,5 | 434 783 | | | | |
| Roads | NMT Sidewalks Ceres | CRR | 3,5 | 50 000 | | | | |
| Roads | Traffic Calming | CRR | All | 200 000 | 50 000 | | 150 000 | 150 000 |
| Roads | Tulbagh Taxi Rank (Ph1) | CRR | 7,11 | | | | | |

**Key Performance Area:** 4. SOCIO-ECONOMIC SUPPORT SERVICES

Strategic Objective: 4.2 Create an enabling environment to support local economy

| Department | Description | Funding Source | Ward | Budget 2024_2025 | Budget 2025_2026 | Budget 2026_2027 | Budget 2027_2028 | Budget 2028_2029 |
|---|---|---|---|---|---|---|---|---|
| Electricity | Upgrade Power Station | Loan | All | 10 000 000 | 15 000 000 | | | |
| Recreational Facilitie | Chalet Furniture | CRR | 3 | 450 000 | | | 200 000 | |
| Sewerage | Network Schoonvlei | CRR | 6 | 700 000 | | | | |
| Water Distribution | Network Schoonvlei | CRR | 6 | 300 000 | | | | |

APPENDIX P

## APPENDIX P: Schools & clinics with access to basic services

There are no service connection backlogs to schools and clinics within urban areas where Witzenberg Municipality are responsible for services. The situation of service connections in rural areas is however unknown.

## APPENDIX Q: Schools & clinics with access to basic services where other spheres of government are responsible for the provision

This Appendix relates to all service backlogs experienced by the community where another sphere of government is responsible for providing the service, this information is provided to assist the national and provincial departments improve planning, budgeting and implementation.

Information can however not be provided as the type of service, backlog & backlog criteria are unknown to the municipality.

## APPENDIX R: Declaration of Loans and Grants Made by the Municipality

No loans or grants were granted by the municipality.

## APPENDIX S: Declaration of Returns not Made in due Time under MFMA s71

Section 71 of the MFMA requires municipalities to return a series of financial performance data to the National Treasury at specified intervals throughout the year.

The Chief Financial Officer states that these data sets have been returned according to the reporting requirements/ with no exceptions for the 2024/25 financial year.

Signed (Chief Financial Officer)
C Kritzinger

30 October 2025

## APPENDIX T: National and Provincial Outcome for local government

This Appendix covers information not addressed in any of the other areas of the Annual Report, relating to municipal powers and functions that can be used by the National and Provincial Spheres to monitor and evaluate service delivery performance. This should indicate the progress to date, numbers and percentage achieved.

All major service delivery functions are measured through key performance indicators as reported on under Chapter 3.1.7.

2025

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# Annual Financial Statements

## 30 June 2025

WITZENBERG MUNICIPALITY

AUDITOR-GENERAL SOUTH AFRICA
*Auditing to build public confidence*
U Mnqanqeni - 10 December 2025

# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

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The reports and statements set out below comprise the annual financial statements presented to the councillors:


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The following supplementary information does not form part of the annual financial statements and is unaudited:

Appendixes:



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# Abbreviations

| | |
|---|---|
| AARTO | Administrative Adjudication of Road Traffic Offences |
| AFS | Annual Financial Statements |
| AGSA | Auditor-General of South Africa |
| ASB | Accounting Standards Board |
| CIGFARO | Chartered Institute of Government, Finance, Audit and Risk Officers |
| COGTA | Cooperative Governance and Traditional Affairs |
| COID | Compensation for Occupational Injuries and Diseases |
| CPI | Consumer Price Index |
| DBSA | Development Bank of South Africa |
| DORA | Division of Revenue Act |
| DSACR | Department of Sport, Arts, Culture and Recreation |
| ED | Executive Director |
| EEDSM | Energy Efficiency and Demand Side Management |
| EPWP | Expanded Public Works Programme |
| FMG | Finance Management Grant |
| GRAP | Generally Recognised Accounting Practice |
| HDF | Housing Development Fund |
| IAS | International Accounting Standards |
| INEP | Integrated National Electrification Programme |
| IPSAS | International Public Sector Accounting Standards |
| IT | Information Technology |
| IUDG | Integrated Urban Devopment Grant |
| JSE | Johannesburg Stock Exchange |
| LED | Local Economic Development |
| LGSETA | Local Government Services Sector Education and Training Authority |
| MBA | Master of Business Administration |
| MFMA | Municipal Finance Management Act |
| MIG | Municipal Infrastructure Grant |
| MMC | Member of Mayoral Committee |
| MPAC | Municipal Public Accounts Committee |
| MPRA | Municipal Property Rates Act |
| MSA | Municipal Structures Act |





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# Abbreviations

| | |
|---|---|
| MSA | Municipal System Act |
| mSCOA | Municipal Standard Chart of Accounts |
| MSIG | Municipal System Improvement Grant |
| NDPG | Neighbourhood Development Partnership Grant |
| NDPG | Neighbourhood Development And Partnership Grant |
| NRA | Normal Retirement Age |
| PAYE | Pay As You Earn |
| PPE | Property, Plant and Equipment |
| PTNG | Public Transport Network Grant |
| RBIG | Regional Bulk Infrastructure Grant |
| RSA | Republic of South Africa |
| SACNASP | South African Council of Natural Scientific Professions |
| SAIEES | South African Institute of Ecologists and Environmental Scientists |
| SALGA | South African Local Government Association |
| SAPS | South African Police Services |
| SARS | South African Revenue Services |
| SCM | Supply Chain Management |
| SDL | Skills Development Levy |
| SETA | Sector Education and Training Authority |
| SRAC | Sports, Recreation, Arts and Culture |
| UIF | Unemployment Insurance Fund |
| VAT | VAlue added Tax |
| WSIG | Water and Sanitation Infrastructure Grant |





AUDITOR-GENERAL SOUTH AFRICA
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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## General Information

| | |
|---|---|
| **Nature of business and principal activities** | The provision of services (electricity, water, sanitation and refuse) to communities in a sustainable manner, to promote social and economic development; and to promote a safe and healthy environment |
| **Legislation governing the municipality's operations** | Constitution of the Republic of south Africa (Act 108 of 1998)<br>Municipal Finance Management Act (Act 56 of 2003)<br>Local Government: Municipal Systems Act (Act 32 of 2000)<br>Local Government: Municipal Structures Act (Act 117 of 1998)<br>Municipal Property Rates Act (act of 6 2004)<br>Division of Revenue Act (Act 1 of 2007) |

**Executive mayor and chairperson of mayoral commitee**

| Portfolio | Councillor |
|---|---|
| Executive mayor | Abrahams TE |
| Deputy executive mayor | Nel JF |
| Speaker | Sidego EM |
| Mayoral Committee Member | Alderman Smit, HJ |
| Mayoral Committee Member | Alderman Adams, K |
| Mayoral Committee Member | Fredericks JP |
| Mayoral Committee Member | Daniels P |
| MPAC Chairperson | Hardnek LA |
| MPAC Chairperson | Rooi J |

**Council members**

| Nr | Surname | Initials |
|---|---|---|
| 1 | Alexander | WJ |
| 2 | Alderman Visagie | JJ |
| 3 | Laban | G |
| 4 | Phatsoane | N |
| 5 | Swart | D |
| 6 | Ndaba | MJ |
| 7 | Mouton | JS |
| 8 | Gili | AL |
| 9 | Zalie | J |
| 10 | Yisa | K |
| 11 | Nogcinisa | N |
| 12 | Franse | GJ |
| 13 | De Bruin | S |
| 14 | Swartz | IL |
| 15 | Robyn | KA |

| | |
|---|---|
| **Registered head office** | 50 Voortrekker Street<br>Ceres<br>6835 |
| **Physical address** | 50 Voortrekker Street<br>Ceres<br>6835 |
| **Postal address** | P O Box 44<br>Ceres<br>6835 |



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## General Information

| | |
|---|---|
| **Bankers** | First National Bank<br>ABSA |
| **Auditors** | Auditor-General of South Africa (AGSA) |
| **Demarcation code** | WC022 |



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Accounting Officer's Statement

I am responsible for the preparation of these annual financial statements, in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in the notes of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

**David Nasson**
**Municipal Manager**





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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Statement of Financial Position as at 30 June 2025

| Figures in Rand | Note(s) | 2025 | 2024 Restated* |
|---|---|---|---|
| **Assets** | | | |
| **Current Assets** | | | |
| Cash and cash equivalents | 3 | 198,636,427 | 187,244,733 |
| Trade and other receivables from exchange transactions | 4 | 102,211,701 | 122,582,281 |
| Receivables from non-exchange transactions | 5 | 43,005,281 | 31,639,039 |
| Inventory | 6 | 17,738,984 | 22,625,335 |
| Operating lease receivable | 7 | 2,303,438 | 1,240,313 |
| **Total Current Assets** | | **363,895,831** | **365,331,701** |
| **Non-Current Assets** | | | |
| Investment property | 9 | 41,250,996 | 41,919,719 |
| Property, plant and equipment | 10 | 1,158,195,068 | 1,118,888,937 |
| Heritage assets | 11 | 550,000 | 550,000 |
| Intangible assets | 12 | 1,278,268 | 1,057,687 |
| **Total Non-Current Assets** | | **1,201,274,332** | **1,162,416,343** |
| **Total Assets** | | **1,565,170,163** | **1,527,748,044** |
| **Liabilities** | | | |
| **Current Liabilities** | | | |
| Financial liabilities | 13 | 162,737 | 334,172 |
| Employee benefits | 14 | 38,223,159 | 33,906,947 |
| Consumer deposits | 15 | 10,655,130 | 9,739,377 |
| Trade and other payables from exchange transactions | 16 | 90,643,547 | 83,707,978 |
| Trade and other payables from non-exchange transactions | 17 | 4,005,642 | (4,043,952) |
| Provisions | 18 | 3,791,013 | 3,630,749 |
| VAT Payables | 8 | 3,075,774 | 4,665,378 |
| **Total Current Liabilities** | | **150,557,002** | **131,940,649** |
| **Non-Current Liabilities** | | | |
| Financial liabilities | 13 | 889,278 | 1,052,015 |
| Employee benefits | 14 | 80,122,398 | 71,753,312 |
| Provisions | 18 | 63,832,456 | 52,330,758 |
| **Total Non-Current Liabilities** | | **144,844,132** | **125,136,085** |
| **Total Liabilities** | | **295,401,134** | **257,076,734** |
| **Net Assets** | | **1,269,769,029** | **1,270,671,310** |
| **Community Wealth / Equity** | | | |
| Reserves and funds | 19 | 11,166,356 | 11,166,358 |
| Accumulated surplus | | 1,258,602,662 | 1,259,504,952 |
| **Total Community Wealth / Equity** | | **1,269,769,018** | **1,270,671,310** |

* See Note 50



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Statement of Financial Performance

| Figures in Rand | Note(s) | 2025 | 2024 Restated* |
|---|---|---|---|
| **Revenue** | | | |
| **Exchange Revenue** | | | |
| Services charges | 20 | 508,072,018 | 528,791,554 |
| Sales of goods and rendering of services | 21 | 15,430,642 | 14,483,782 |
| Agency services | 22 | 4,948,368 | 4,738,934 |
| Interest earned from receivables | 23 | 27,153,392 | 28,557,418 |
| Interests on current and non-current assets | 24 | 18,758,044 | 22,018,748 |
| Rent from fixed assets | 25 | 6,764,809 | 6,007,232 |
| Operational revenue | 26 | 2,334,861 | 3,046,065 |
| Construction contract revenue | 27 | 11,373,082 | 33,460,159 |
| Gain on Adjustment of Provision | | - | 1,986,710 |
| **Total Exchange Revenue** | | **594,835,216** | **643,090,602** |
| **Non-Exchange Revenue** | | | |
| Availability charges | 28 | 2,824,476 | 2,990,685 |
| Property rates by usage | 29 | 107,320,205 | 101,316,646 |
| Surcharges and taxes | 30 | 7,975,570 | 9,121,658 |
| Fines, penalties and forfeits | 31 | 22,353,641 | 20,634,347 |
| Licence and permits | 32 | 1,068,580 | 1,182,780 |
| Transfers and subsidies – Operational | 33 | 150,058,027 | 145,661,090 |
| Transfers and subsidies – Capital | 33 | 42,292,480 | 36,536,411 |
| Interest earned from receivables | 23 | 4,881,176 | 4,091,476 |
| Gains | 34 | 8,082,849 | 1,821,382 |
| **Total Non-Exchange Revenue** | | **346,857,004** | **323,356,475** |
| **Total Revenue** | | **941,692,220** | **966,447,077** |
| **Expenditure** | | | |
| Employee related cost | 35 | 265,016,218 | 238,876,956 |
| Remuneration of councillors | 36 | 12,315,281 | 11,630,945 |
| Bulk purchases | 37 | 391,687,224 | 324,085,574 |
| Inventory consumed | 38 | 24,212,928 | 23,244,559 |
| Debt impairment | 39 | 66,389,465 | (72,354,972) |
| Depreciation and amortisation | 40 | 38,282,632 | 34,132,831 |
| Impairment losses / (reversal) of impairment | 41 | 1,163,041 | 108,454 |
| Interest | 42 | 15,330,174 | 13,827,042 |
| Rent on land | 43 | 49,779 | 38,769 |
| Contracted services | 44 | 60,134,886 | 89,214,236 |
| Transfers and subsidies | 45 | 4,633,156 | 2,877,601 |
| Irrecoverable debts written off | 46 | 15,347,310 | 159,168,262 |
| Operating leases | 47 | 1,200,791 | 1,106,871 |
| Operational cost | 48 | 46,831,621 | 44,903,295 |
| **Total Expenditure** | | **942,594,506** | **870,860,423** |
| **(Deficit) surplus for the year** | | **(902,286)** | **95,586,654** |

* See Note 50



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Statement of Changes in Net Assets

| Figures in Rand | Capital replacement reserve | Accumulated surplus | Total net assets |
|---|---|---|---|
| Opening balance as previously reported | 12,539,508 | 1,156,421,813 | 1,168,961,321 |
| Adjustments | | | |
| Change in accounting policy | - | 1,808,951 | 1,808,951 |
| Correction of errors | - | (2,930,411) | (2,930,411) |
| **Balance at 01 July 2023 as restated*** | **12,539,508** | **1,155,300,353** | **1,167,839,861** |
| Surplus for the year | - | 95,586,654 | 95,586,654 |
| Transfers to / from accumulated surplus for the year | - | (43,832,167) | (43,832,167) |
| Increase in reserve | (1,373,150) | 45,205,317 | 43,832,167 |
| Total changes | (1,373,150) | 96,959,804 | 95,586,654 |
| Restated Subtotal | 11,166,357 | 1,252,260,160 | 1,263,426,517 |
| Adjustments | | | |
| Correction of errors | - | 7,244,795 | 7,244,795 |
| **Restated* Balance at 01 July 2024 as restated*** | **11,166,357** | **1,259,504,955** | **1,270,671,312** |
| Surplus for the year | - | (902,286) | (902,286) |
| Increase in reserve | (1) | - | (1) |
| Total changes | (1) | (902,286) | (902,287) |
| **Balance at 30 June 2025** | **11,166,356** | **1,258,602,662** | **1,269,769,018** |

Note(s)

* See Note 50



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Cash Flow Statement

| Figures in Rand | Note(s) | 2025 | 2024 Restated* |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| **Receipts** | | | |
| Property rates & Other Taxes | | 106,158,287 | 102,509,333 |
| Sales of goods and services | | 509,844,529 | 494,814,895 |
| Government Grants | | 200,400,101 | 171,336,713 |
| Interest | | 52,984,642 | 48,344,009 |
| Increase in consumer deposits | | 915,751 | 274,818 |
| **Payments** | | | |
| Employee and Councillor Costs | | (275,489,801) | (250,595,740) |
| Suppliers | | (509,791,346) | (534,596,331) |
| **Net cash from(used) operating activities** | 49 | **85,022,163** | **32,087,697** |
| **Cash flows from investing activities** | | | |
| **Receipts** | | | |
| Proceeds on disposal of fixed and intangible assets | | 1,745,635 | 21,174 |
| **Payments** | | | |
| Property, Plant and Equipment | | (75,203,429) | (71,696,448) |
| Intangible Assets | | (220,580) | (330,870) |
| **Net cash flows from investing activities** | | **(73,678,374)** | **(72,006,144)** |
| **Cash flows from financing activities** | | | |
| **Payments** | | | |
| Decrease in borrowing long-term | | 47,904 | 206,029 |
| **Net cash flows from financing activities** | | **47,904** | **206,029** |
| **Net increase/(decrease) in cash** | | **11,391,693** | **(39,556,989)** |
| Cash and cash equivalents at year begin | | 187,244,734 | 226,801,723 |
| | | **198,636,427** | **187,244,734** |

* See Note 50



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U Mnqanqeni - 10 December 2025

# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| **2025** | | | | | | | | | |
| **Financial performance** | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| **Exchange revenue** | | | | | | | | | |
| Service charges - Electricity | 431,223,350 | (2) | 431,223,348 | 431,223,348 | 395,036,514 | (36,186,834) | 91.61 % | 91.61 % | Alternative energy installed by large consumers and increase in electricity losses. |
| Service charges - Water | 49,358,871 | - | 49,358,871 | 49,358,871 | 50,461,847 | 1,102,976 | 102.23 % | 102.23 % | |
| Service charges - Waste Water Management | 50,931,952 | - | 50,931,952 | 50,931,952 | 26,461,450 | (24,470,502) | 51.95 % | 51.95 % | Attributed to Industrial Effluent adjustment. |
| Service charges - Waste Management | 33,773,623 | - | 33,773,623 | 33,773,623 | 36,112,207 | 2,338,584 | 106.92 % | 106.92 % | |
| Sale of goods and rendering of services | 5,535,924 | 10,683,001 | 16,218,925 | 16,218,925 | 26,803,724 | 10,584,799 | 165.26 % | 484.18 % | Recognition of Library Services. |
| Agency services | 4,684,213 | - | 4,684,213 | 4,684,213 | 4,948,368 | 264,155 | 105.64 % | 105.64 % | |
| Interest | 10,860 | - | 10,860 | 10,860 | - | (10,860) | - % | - % | |
| Interest earned from receivables | 23,549,060 | - | 23,549,060 | 23,549,060 | 27,153,393 | 3,604,333 | 115.31 % | 115.31 % | |
| Interest earned from current and non current assets | 22,444,468 | - | 22,444,468 | 22,444,468 | 18,758,044 | (3,686,424) | 83.58 % | 83.58 % | |
| Rent on land | 27,150 | - | 27,150 | 27,150 | - | (27,150) | - % | - % | |
| Rental from fixed assets | 6,015,322 | - | 6,015,322 | 6,015,322 | 6,764,809 | 749,487 | 112.46 % | 112.46 % | |
| Operational revenue | 1,763,667 | (1) | 1,763,666 | 1,763,666 | 2,334,861 | 571,195 | 132.39 % | 132.39 % | |
| | **629,318,460** | **10,682,998** | **640,001,458** | **640,001,458** | **594,835,217** | **(45,166,241)** | **92.94 %** | **94.52 %** | |
| **Non-exchange revenue** | | | | | | | | | |
| Property rates | 113,495,472 | - | 113,495,472 | 113,495,472 | 107,320,206 | (6,175,266) | 94.56 % | 94.56 % | |



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U Mnqanqeni - 10 December 2025

# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| Surcharges and taxes | 5,501,303 | 4,859,004 | 10,360,307 | 10,360,307 | 7,975,570 | (2,384,737) | 76.98 % | 144.98 % | |
| Fines, penalties and forfeits | 11,253,803 | - | 11,253,803 | 11,253,803 | 22,353,641 | 11,099,838 | 198.63 % | 198.63 % | Increase in fines issued. |
| Licences or permits | 2,443,535 | - | 2,443,535 | 2,443,535 | 1,068,580 | (1,374,955) | 43.73 % | 43.73 % | |
| Transfer and subsidies - Operational | 196,212,696 | (14,316,483) | 181,896,213 | 181,896,213 | 150,058,027 | (31,838,186) | 82.50 % | 76.48 % | Contract revenue for low cost housing and library services. |
| Interest | 3,566,095 | - | 3,566,095 | 3,566,095 | 4,881,176 | 1,315,081 | 136.88 % | 136.88 % | |
| Operational revenue | 3,095,150 | - | 3,095,150 | 3,095,150 | 2,824,476 | (270,674) | 91.25 % | 91.25 % | |
| Gains on disposal of assets | - | 6,120,737 | 6,120,737 | 6,120,737 | 144,214 | (5,976,523) | 2.36 % | - % | |
| | **335,568,054** | **(3,336,742)** | **332,231,312** | **332,231,312** | **296,625,890** | **(35,605,422)** | **89.28 %** | **88.40 %** | |
| **Total Revenue (excl. capital transfers and contributions)** | **964,886,514** | **7,346,256** | **972,232,770** | **972,232,770** | **891,461,107** | **(80,771,663)** | **91.69 %** | **92.39 %** | |



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| **Expenditure** | | | | | | | | | |
| Employee costs | (277,558,134) | (1,635,978) | (279,194,112) | (279,194,112) | (269,855,115) | 9,338,997 | 96.66 % | 97.22 % | Vacant positions not filled. |
| Remuneration of councillors | (12,311,169) | - | (12,311,169) | (12,311,169) | (12,315,281) | (4,112) | 100.03 % | 100.03 % | |
| Bulk purchases - Electricity | (375,257,918) | (2,200,001) | (377,457,919) | (377,457,919) | (391,687,224) | (14,229,305) | 103.77 % | 104.38 % | Increase in electricity losses. |
| Inventory consumed | (25,928,541) | 90,973 | (25,837,568) | (25,837,568) | (24,212,932) | 1,624,636 | 93.71 % | 93.38 % | |
| Debt impairment | (62,757,730) | 3 | (62,757,727) | (62,757,727) | (66,389,465) | (3,631,738) | 105.79 % | 105.79 % | |
| Depreciation and amortisation | (54,218,569) | - | (54,218,569) | (54,218,569) | (38,282,640) | 15,935,929 | 70.61 % | 70.61 % | Insignificant changes in remaining usefull life of landfill sites. |
| Finance charges | (10,233,393) | - | (10,233,393) | (10,233,393) | (7,846,834) | 2,386,559 | 76.68 % | 76.68 % | |
| Contracted services | (75,234,155) | 9,904,128 | (65,330,027) | (65,330,027) | (60,134,885) | 5,195,142 | 92.05 % | 79.93 % | |
| Transfers and subsidies | (37,115,788) | 2,299,841 | (34,815,947) | (34,815,947) | (4,633,155) | 30,182,792 | 13.31 % | 12.48 % | Due to housing expenditure regarded as construction cost. |
| Irrecoverable debts written off | (2,130,824) | (6) | (2,130,830) | (2,130,830) | (15,347,310) | (13,216,480) | 720.25 % | 720.25 % | Write-off of fines and consumer debt more than anticipated. |
| Operational costs | (63,983,950) | 2,572,478 | (61,411,472) | (61,411,472) | (53,160,171) | 8,251,301 | 86.56 % | 83.08 % | |
| Losses on disposal of Assets | - | - | - | - | 10,282,235 | 10,282,235 | - % | - % | Sale of land. |
| Other Losses | - | - | - | - | (1,073,098) | (1,073,098) | - % | - % | |
| **Total Expenditure** | **(996,730,171)** | **11,031,438** | **(985,698,733)** | **(985,698,733)** | **(934,655,875)** | **51,042,858** | **94.82 %** | **93.77 %** | |
| **Deficit** | **(31,843,657)** | **18,377,694** | **(13,465,963)** | **(13,465,963)** | **(43,194,768)** | **(29,728,805)** | **320.77 %** | **135.65 %** | |
| Transfers and subsidies - capital (monetary allocations) | 35,556,521 | 1,771,088 | 37,327,609 | 37,327,609 | 40,834,480 | 3,506,871 | 109.39 % | 114.84 % | |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | 1,458,000 | 1,458,000 | - % | - % | |



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| **Deficit for the year** | **3,712,864** | **20,148,782** | **23,861,646** | **23,861,646** | **(902,288)** | **(24,763,934)** | **(3.78)%** | **(24.30)%** | |
| **Capital expenditure and funds sources** | | | | | | | | | |
| Capital expenditure | 82,771,082 | 2,025,961 | 84,797,043 | 84,797,043 | 82,874,187 | (1,922,856) | 97.73 % | 100.12 % | |
| **Financial position** | | | | | | | | | |
| **Assets** | | | | | | | | | |
| **Current assets** | | | | | | | | | |
| Cash and cash equivalents | 227,306,118 | (19,411,412) | 207,894,706 | 207,894,706 | 198,636,426 | (9,258,280) | 95.55 % | 87.39 % | Collection rate lower than budgeted. |
| Trade and other receivables from exchange transactions | 68,636,312 | 57,688,160 | 126,324,472 | 126,324,472 | 102,436,314 | (23,888,158) | 81.09 % | 149.25 % | Due to impairment, write-off and usage of alternative energy by consumers. |
| Receivables from non-exchange transactions | 49,233,850 | (9,145,752) | 40,088,098 | 40,088,098 | 40,361,630 | 273,532 | 100.68 % | 81.98 % | |
| Inventory | 9,181,240 | 18,775,442 | 27,956,682 | 27,956,682 | 17,738,985 | (10,217,697) | 63.45 % | 193.21 % | Fewer purchases of electrical supplies than budgeted. |
| VAT | 6,836,054 | (1,534,446) | 5,301,608 | 5,301,608 | 10,087,643 | 4,786,035 | 190.28 % | 147.57 % | |
| Other current assets | 1,709,188 | (470,239) | 1,238,949 | 1,238,949 | 4,722,475 | 3,483,526 | 381.17 % | 276.30 % | |
| **Total current assets** | **362,902,762** | **45,901,753** | **408,804,515** | **408,804,515** | **373,983,473** | **(34,821,042)** | **91.48 %** | **103.05 %** | |
| **Non-current assets** | | | | | | | | | |
| Investment property | 40,609,725 | (1,811,125) | 38,798,600 | 38,798,600 | 41,250,995 | 2,452,395 | 106.32 % | 101.58 % | |



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## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| Property, plant and equipment | 1,091,865,577 | 44,462,547 | 1,136,328,124 | 1,136,328,124 | 1,158,195,068 | 21,866,944 | 101.92 % | 106.07 % | Lower amount for depreciation on landfill site. |
| Heritage assets | 550,000 | - | 550,000 | 550,000 | 550,000 | - | 100.00 % | 100.00 % | |
| Intangible assets | 2,529,043 | (1,055,130) | 1,473,913 | 1,473,913 | 1,278,267 | (195,646) | 86.73 % | 50.54 % | |
| **Total non-current assets** | **1,135,554,345** | **41,596,292** | **1,177,150,637** | **1,177,150,637** | **1,201,274,330** | **24,123,693** | **102.05 %** | **105.79 %** | |
| **Total assets** | **1,498,457,107** | **87,498,045** | **1,585,955,152** | **1,585,955,152** | **1,575,257,803** | **(10,697,349)** | **99.33 %** | **105.13 %** | |
| **Liabilities** | | | | | | | | | |
| **Current liabilities** | | | | | | | | | |
| Financial liabilities | (3,329,711) | (117,676) | (3,447,387) | (3,447,387) | 162,737 | 3,610,124 | (4.72)% | (4.89)% | |
| Consumer deposits | 12,158,284 | (2,418,905) | 9,739,379 | 9,739,379 | 10,655,130 | 915,751 | 109.40 % | 87.64 % | |
| Trade and other payables from exchange transactions | 110,940,615 | (32,250,867) | 78,689,748 | 78,689,748 | 93,126,825 | 14,437,077 | 118.35 % | 83.94 % | Due to Ceres Power Station not completed and with outstanding invoices at year end. |
| Trade and other payables from non-exchange transactions | 3,308,749 | 7,851,735 | 11,160,484 | 11,160,484 | 4,392,644 | (6,767,840) | 39.36 % | 132.76 % | |
| Provision | 33,244,633 | (2,955,677) | 30,288,956 | 30,288,956 | 36,230,896 | 5,941,940 | 119.62 % | 108.98 % | |
| VAT | 18,268,607 | (23,099,769) | (4,831,162) | (4,831,162) | 13,163,417 | 17,994,579 | (272.47)% | 72.05 % | Decrease in debt written off. |
| Other current liabilities | 8,825,372 | (5,774,377) | 3,050,995 | 3,050,995 | 3,300,000 | 249,005 | 108.16 % | 37.39 % | |
| **Total current liabilities** | **183,416,549** | **(58,765,536)** | **124,651,013** | **124,651,013** | **161,031,649** | **36,380,636** | **129.19 %** | **87.80 %** | |
| **Non-current liabilities** | | | | | | | | | |



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## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| Financial liabilities | 25,645,246 | 1,900,747 | 27,545,993 | 27,545,993 | 889,278 | (26,656,715) | 3.23 % | 3.47 % | Loan for Ceres Power Station not taken up during the financial year. |
| Other non-current liabilities | 155,711,984 | (7,865,933) | 147,846,051 | 147,846,051 | 143,954,854 | (3,891,197) | 97.37 % | 92.45 % | |
| **Total non-current liabilities** | **181,357,230** | **(5,965,186)** | **175,392,044** | **175,392,044** | **144,844,132** | **(30,547,912)** | **82.58 %** | **79.87 %** | |
| **Total liabilities** | **364,773,779** | **(64,730,722)** | **300,043,057** | **300,043,057** | **305,875,781** | **5,832,724** | **101.94 %** | **83.85 %** | |
| **Net assets** | **1,133,683,328** | **152,228,767** | **1,285,912,095** | **1,285,912,095** | **1,269,382,022** | **(16,530,073)** | **98.71 %** | **111.97 %** | |
| **Community wealth/ Equity** | | | | | | | | | |
| Accumulated Surplus/(Deficit) | 1,120,420,236 | 154,890,143 | 1,275,310,379 | 1,275,310,379 | 1,258,602,666 | (16,707,713) | 98.69 % | 112.33 % | Cumulative effect of differences between assets and liabilities. |
| Reserves | 12,539,508 | (1,373,151) | 11,166,357 | 11,166,357 | 11,166,357 | - | 100.00 % | 89.05 % | |
| **Total current community wealth/ equity** | **1,132,959,744** | **153,516,992** | **1,286,476,736** | **1,286,476,736** | **1,269,769,023** | **(16,707,713)** | **98.70 %** | **112.08 %** | |



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## Comparison of Budget and Actual Amounts for the year ended 30 June 2025

| Figures in Rand | Original budget | *Budget adjustments | Final adjustments budget | Final budget | Actual outcome | Variance | Actual outcome as % of final budget | Actual outcome as % of origional budget | Reason for the material variance |
|---|---|---|---|---|---|---|---|---|---|
| **Cash flow** | | | | | | | | | |
| Net cash from/(used) operating activities | (48,895,520) | (954,609) | (49,850,129) | (49,850,129) | (18,069,922) | 31,780,207 | 36.25 % | 36.96 % | Aggregation of reasons stated above. |
| Net cash from/(used) investing activities | - | - | - | - | (1,531,584) | (1,531,584) | - % | - % | |
| Net cash from/(used) financing activities | - | - | - | - | (1,865,756) | (1,865,756) | - % | - % | |
| Cash/cash equivalents at the year end: | 168,689,542 | (31,304,409) | 137,385,133 | 137,385,133 | 165,768,000 | 28,382,867 | 120.66 % | 98.27 % | Aggregation of reasons stated above. |

The budget and accounting basis' are the same - both are on the accrual basis. The Financial Statemens are prepared using a classification on the nature of expenses in the Statement of Financial Performance.

The changes between approved and final budget are a consequence of reallocations within the budget and other factors allowable in terms of the Municipal Finance Management Act



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Reportable Segments for the year ended 30 June 2025

| Figures in Rand | Community and public safety | Economic and environmental services | Trading services | Governance and administration | Unallocated | Total |
|---|---|---|---|---|---|---|
| **2025** | | | | | | |
| **Segment revenue** | | | | | | |
| External revenue from non-exchange transactions | 170,957,507 | 1,624,995 | 43,860,405 | 117,341,541 | 108,531 | 333,892,979 |
| External revenue from exchange transactions | 34,853,242 | 3,850,105 | 508,318,013 | 1,902,420 | - | 548,923,780 |
| Interests on investments | - | - | - | 18,758,044 | - | 18,758,044 |
| Interest earned from receivables | 247,777 | - | 24,824,672 | 6,962,119 | - | 32,034,568 |
| Gain on disposal of assets | 42,746 | 18,467 | - | 8,531,347 | - | 8,592,560 |
| | **206,101,272** | **5,493,567** | **577,003,090** | **153,495,471** | **108,531** | **942,201,931** |
| **Segment expenses** | | | | | | |
| Total segment expenses | 136,003,162 | 34,083,857 | 518,656,487 | 139,097,149 | 1,022,100 | 828,862,755 |
| Depreciation, amortisation and impairment | 4,831,527 | 7,897,258 | 18,704,934 | 6,848,913 | - | 38,282,632 |
| Loss on disposal of assets | - | - | 509,711 | - | - | 509,711 |
| Impairment losses on financial assets | 3,461,076 | - | 56,066,608 | 8,024,822 | - | 67,552,506 |
| Interest expense | 49,779 | - | 6,037,493 | 1,809,341 | - | 7,896,613 |
| | **144,345,544** | **41,981,115** | **599,975,233** | **155,780,225** | **1,022,100** | **943,104,217** |
| **Surplus for the year** | **61,755,728** | **(36,487,548)** | **(22,972,143)** | **(2,284,754)** | **(913,569)** | **(902,286)** |
| **Other information** | | | | | | |
| Segment assets | (277,172) | (649,854) | 4,201,105 | 1,561,896,084 | - | 1,565,170,163 |
| Segment liabilities | 107,884 | 460,554 | 3,242,385 | 291,977,311 | - | 295,788,134 |
| Additions to non-current assets | (277,172) | (649,854) | 3,196,484 | 80,085,664 | - | 82,355,122 |



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| Figures in Rand | Community and public safety | Economic and environmental services | Trading services | Governance and administration | Unallocated | Total |
|---|---|---|---|---|---|---|
| | 6 | 6 | 6 | 6 | 4 | 6 |
| **2024** | | | | | | |
| **Segment revenue** | | | | | | |
| External revenue from non-exchange transactions | 165,412,101 | 20,075,354 | 20,026,756 | 111,829,392 | 100,014 | 317,443,617 |
| External revenue from exchange transactions | 57,005,542 | 1,803,076 | 530,926,525 | 2,779,293 | - | 592,514,436 |
| Interests on investments | - | - | - | 22,018,748 | - | 22,018,748 |
| Interest earned from receivables | 313,343 | - | 26,563,799 | 5,771,752 | - | 32,648,894 |
| Gain on disposal of assets | - | - | - | 2,474,838 | - | 2,474,838 |
| | **222,730,986** | **21,878,430** | **577,517,080** | **144,874,023** | **100,014** | **967,100,533** |
| **Segment expenses** | | | | | | |
| Total segment expenses | 149,940,700 | 32,410,831 | 593,664,952 | 125,275,239 | 1,102,067 | 902,393,789 |
| Depreciation, amortisation and impairment | 4,749,291 | 6,940,009 | 17,571,944 | 4,871,587 | - | 34,132,831 |
| Loss on disposal of assets | - | 28,427 | 625,029 | - | - | 653,456 |
| Impairment losses on financial assets | (3,712,750) | - | (56,925,099) | (11,608,669) | - | (72,246,518) |
| Interest expense | 38,769 | - | 5,166,330 | 1,375,222 | - | 6,580,321 |
| | **151,016,010** | **39,379,267** | **560,103,156** | **119,913,379** | **1,102,067** | **871,513,879** |
| **Surplus for the year** | **71,714,976** | **(17,500,837)** | **17,413,924** | **24,960,644** | **(1,002,053)** | **95,586,654** |
| **Other information** | | | | | | |
| Segment assets | - | (224,498) | 1,790,683 | 1,526,181,859 | - | 1,527,748,044 |
| Segment liabilities | (312,941) | (203,125) | 3,265,185 | 254,355,266 | - | 257,104,385 |
| Additions to non-current assets | (616,163) | (224,498) | 1,790,683 | 83,593,626 | - | 84,543,648 |



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Accounting Policies

The annual financial statements of Witzenberg Municipality for the year ended 30 June 2025 were authorised for issue by the Accounting Officer on 30 November 2025.

These Annual Financial Statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

The Annual Financial Statements were prepared on the accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement, except where specified otherwise.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, is disclosed below:

### 1. Summary of significant accounting policies

### 1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality and all values are rounded to the nearest hundred.

### 1.2 Going concern assumption

These annual financial statements were prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.The Municipality considers its objective of using an asset to designate non-cash generating assets. Those assets that are not used in the objective of generating a commercial return but to deliver services are designated as non-cash generating assets

### 1.3 Current year comparatives

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and / or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

### 1.4 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

### 1.5 Capital replacement reserve (CRR)

In order to finance the acquisition of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/(deficit) to the CRR in terms of the Annual Budget. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/(deficit) is credited by a corresponding amount when the amounts in the CRR are utilised.



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# Accounting Policies

### 1.6 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

**Entity as lessee - operating leases**

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight- line basis.

Any contingent rent is expensed in the period in which they are incurred.

**Entity as lessor - operating leases**

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

**Municipality as lessee**

Property, plant and equipment subject to finance lease agreements are capitalised at their cash cost equivalent. Corresponding liabilities are included in the Statement of financial position as Finance Lease Obligations. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on the straight-line basis over the term of the relevant lease.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

**Municipality as lessor**

Amounts due from lessees under finance leases or instalment sale agreements are recorded as receivables at the amount of the municipality's net investment in the leases. Finance lease or instalment sale income is allocated to accounting periods so as to reflect a constant periodic rate of return on the municipality's net investment outstanding in respect of the leases or instalment sale agreements.

Operating lease rental income is recognised on a straight-line basis over the term of the relevant lease.

### 1.7 Provisions

Provisions are recognised when:
- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.



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# Accounting Policies

### 1.7 Provisions (continued)

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

**Environmental rehabilitation provisions**

At year end a provision is raised for the rehabilitation of landfill sites. The provision is the net present value of the future cash flows to rehabilitate damaged land at year end.

As the related asset is measured using the cost model:

changes in the liability is added to, or deducted from, the cost of the related asset in the current period;

the amount deducted from the cost of the asset does not exceed it carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit;

if the adjustments results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may be fully recoverable. If there is such an indication, the municipality tests the asset for the impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in the accounting policy on impairment of cash-generating assets and/ or impairment of non-cash generating assets.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.



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# Accounting Policies

### 1.8 Landfill site

Site restoration and dismantling cost - The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes:

- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located;
- changes in the measurement of an existing decommissioning, restoration and similar liability that result from change in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in discount rate; and
- the obligation the municipality incurs for having used the items during a particular period for purposes other than to produce inventories during that period.

If the related asset is measured using the cost model:

(a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;

(b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and

(c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets

### 1.9 Employee benefits

**Short-term employee benefits**

Remuneration to employees is recognised in the Statement of Financial Performance as the services are rendered, except for non-accumulating benefits, which are only recognised when the specific event occurs.

The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a provision in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

**Leave pay**

Leave pay is recognised in the statement of financial performance for leave days accummulated, and recognised as a provision in the statement of financial position.

**Bonus provisions**

bonus provision is recognised in the statement of financial performance for months accummulated towards the 12 month cycle, and recognised as a provision in the statement of financial position.

**Post-employment benefits: Defined contribution plans**

Defined benefit plans are post-employment benefit plans other than defined contribution plans.



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# Accounting Policies

### 1.9 Employee benefits (continued)

**Post-retirement health care benefits**

The municipality has an obligation to provide Post-retirement Health Care Benefits for current employees of the municipality. According to the municipality, a member (who is on the current Conditions of Service), on retirement, is entitled to remain a continued member of the Medical Aid Fund in which case the municipality is liable for a certain portion of the medical aid membership fee.

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs. The plan is unfunded. The present value of the defined benefit obligation is calculated using the Projected Unit Credit Method, incorporating actuarial assumptions and a discount rate based on the government bond rate. Valuations of these obligations are carried out annually by independent qualified actuaries.

Actuarial gains or losses are recognised immediately in the Statement of Financial Performance.

Past-service costs are recognised immediately in the Statement of Financial Performance.

Interest costs are recognised immediately in the Statement of Financial Performance.

**Long-service allowance**

The municipality has an obligation to provide Long-service Allowance Benefits to all of its employees. According to the rules of the Long-service Allowance Scheme, which the municipality instituted and operates, an employee (who is on the current Conditions of Service), is entitled to a cash allowance, calculated in terms of the rules of the scheme, after 10, 15, 20, 25 and 30 years of continued service. The municipality's liability is based on an actuarial valuation. The projected unit credit method has been used to value the liabilities. Actuarial gains and losses on the long-term incentives are accounted for through the Statement of financial performance.



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### 1.9 Employee benefits (continued)

**Pension obligations**

The Municipality's personnel are members of either the Government Employees Pension Fund (GEPF) or one of the Natal Joint Municipal Pension (NJMPF) retirement funds, namely the Superannuation, Retirement and Provident Funds. Except for the NJMPF Provident fund, the aforementioned funds are defined benefit funds. As these defined benefit funds are multi-employer funds, the allocation of any surplus/deficit to individual municipalities cannot be determined. Furthermore disclosure of further details such as actuarial assumptions, cannot be attributed to any specific employer and is of no relevance to users of the municipality's financial statements. As the required disclosure information cannot be obtained the funds are all treated as defined contribution funds.

**Municipal Councillors**

Councillors belong to the Councillors Pension Fund which is a defined contribution fund and employers have no legal or constructive obligation for any shortfalls in valuation of the fund.

### 1.10 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period. The municipality elected the cost model for Property, plant and equipment.

The cost of an item of property, plant and equipment is recognised as an asset if, and only if

- if it is probable that future economic benefits or service potential associated with the item will flow to the municipality, and
- the cost or fair value of the item can be measured reliably.

**Initial recognition and measurement**

Property, plant and equipment are initially recognised at cost on its acquisition date. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components} of property, plant and equipment.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

**Subsequent measurement - cost model**

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.



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# Accounting Policies

**1.10 Property, plant and equipment (continued)**

**Incomplete construction work**

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use

**Impairment**

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable service amount, it is written down immediately to its recoverable service amount and an impairment loss is charged to the statement of financial performance.

**Depreciation**

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. Depreciation on new acquisitions is charged to the statement of financial performance in the financial year in which the asset is available for use after taking into account the assets' residual value where applicable

The useful lives of items of property, plant and equipment have been assessed as follows:

| Item | Depreciation method | Average useful life |
|---|---|---|
| Infrastructure: | Straight-line | |
| • Roads and Paving | | 5-100 Years |
| • Electricity | | 4-46 Years |
| • Water | | 15-150 Years |
| • Sanitation | | 10-75 Years |
| • Stormwater | | 5-100 Years |
| • Solid Waste | | 10-100 Years |
| • Information and Communication | | 3-15 Years |
| • Other | | 10-75 Years |
| Community: | Straight-line | |
| • Recreational Facilities | | 5-30 Years |
| • Sport Fields and Stadia | | 10-20 Years |
| • Halls | | 5-100 Years |
| • Libraries | | 10-30 Years |
| • Parks and Gardens | | 10-30 Years |
| • Other Assets | | 5-30 Years |
| • Cemetaries | | 5-30 Years |
| Finance Lease Assets: | Straight-line | |
| • Office Equipment | | 3-5 Years |
| Other: | Straight-line | |
| • Airports | | 20 Years |
| • Buildings | | 30-100 Years |
| • Computer Equipment | | 3-30 Years |
| • Furniture and Equipment | | 3-30 Years |
| • Landfill Sites | | 10-15 Years |
| • Markets | | 30 Years |
| • Other | | 3-30 Years |
| • Other Vehicles | | 2-67 Years |
| • Plant and Equipment | | 3-32 Years |
| • Specialist Vehicles | | 6-38 Years |

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately



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# Accounting Policies

**1.10 Property, plant and equipment (continued)**

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 10).

**De-recognition**

Items of property, plant and equipment are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

**Effective interest rate**

The municipality used the prime interest rate to discount future cash flows

**1.11 Intangible assets**

**Initial recognition**

An intangible asset is an identifiable non-monetary asset without physical substance. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Subsequent measurement - Cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test



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# Accounting Policies

### 1.11 Intangible assets (continued)

Amortisation and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

| Item | Depreciation method | Average useful life |
|---|---|---|
| Computer software | Straight-line | 5 - 7 years |

**Derecognition**

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

### 1.12 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services; or for
- Administrative purposes, or
- Sale in ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that is associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

The cost of self-constructed investment property is the cost at date of completion.

**Subsequent measurement – cost model**

Investment property is, subsequent to initial measurement, carried at cost less accumulated depreciation and any accumulated impairment losses. Land is not depreciatied as it is deemed to have and indefinite useful life.

Depreciation is provided to write down the cost, less estimated residual value by equal installments over the useful life of the property, which is as follows:

| Item | Useful life |
|---|---|
| Buildings | 99-100 years |

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.



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# Accounting Policies

**1.12 Investment property (continued)**

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

The nature OR type of properties classified as held for strategic purposes are as follows:

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (see note 9).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements (see note 9).

When classification is difficult, the criteria used to distinguish investment property from owner -occupied property and from property held for sale in the ordinary course of operations, are as follows:

All properties held to earn market-related rentals or for capital appreciation or both and that are not used for administrative purposes, and that will not be sold within the next 12 months are classified as Investment Properties

A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases

Transfers to, or from, investment property shall be made when, and only when, there is a change in use, evidenced by:

(a) commencement of owner-occupation, for a transfer from investment property to owner-occupied property;

(b) commencement of development with a view to sale, for a transfer from investment property to inventories;

(c)end of owner-occupation, for a transfer from owner-occupied property to investment property; or

(d) commencement of an operating lease (on a commercial basis) to another party, for a transfer from inventories to investment property.

**1.13 Heritage assets**

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance, and is held and preserved indefinitely for the benefit of present and future generations.

A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

**Initial recognition and measurement**

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held and preserved indefinitely for the benefit of present and future generations. A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

Heritage asset is initially measured at cost at the date of acquisition or in the case where a heritage asset is acquired through a non-exchange transaction (i.e. donation or grant) at deemed cost, being the fair value of the asset at acquisition date.

The cost of a heritage asset is a purchase price and other costs directly attributable to bring the heritage asset to the location and condition necessary for it to be capable of operating in the manner intended by management of the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes attributable costs of dismantling and removing the asset and restoring the site on which the asset is located.

Where there is no evidence to determine the market value of an item of heritage asset in an active market, a valuation technique is used to determine the fair value.



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# Accounting Policies

**1.13 Heritage assets (continued)**

**Subsequent measurement**

The municipality uses the cost model to value each class of heritage asset. Subsequent expenditure relating to heritage assets is capitalised if that expenditure meets all the requirement of heritage asset and can be measured reliable. Subsequent expenditure is only capitalised when that expenditure increases the level of benefit from present and future generation.

Heritage assets are not depreciated; however, the municipality assesses impairment to all heritage assets at each reporting date.

**Derecognition**

The carrying amount of an item of heritage asset is de-recognised on disposal or when no future economic benefit or service potential or for the benefit of present and future generations.

The gains or losses derived from de-recognition is recognised in the surplus or deficit when the heritage asset is de-recognised

Gains and losses are determined as the difference between the carrying amount (cost less accumulated depreciation and impairment) and the disposal proceeds and included in the Statement of Financial Performance.

**1.14 Impairment of cash-generating assets**

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

All cash generating assets are measured at amortised cost, or cost, these assets are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a cash generating asset or group of cash generating assets is impaired.

Impairment is assessed annually during year-end reporting. Impairment loss is recognised to the Statement of Financial Performance. Reversal of the impairment loss affects surplus or deficit for that reporting period.

**Designation**

At initial recognition, the municipality designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of a municipality's objective of using the asset.

The municipality designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

**1.15 Commitments**

Disclosures are required in respect of unrecognised contractual commitments.

Commitments are not recognised in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

- approved and contracted commitments;
- where the expenditure has been approved and the contract has been awarded at the reporting date; and
- where disclosure is required by a specific standard of GRAP.

Commitments are disclosed inclusive of VAT.

**1.16 Inventory**

**Initial recognition**



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# Accounting Policies

**1.16 Inventory (continued)**

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held fo

- distribution at no charge or for a nominal charge; or

- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

**Subsequent measurement**

Inventories, consisting of consumable stores, materials and water, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

**1.17 Borrowing costs**

Borrowing costs are interest and other expenses incurred by an municipality in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the Statement of financial performance in the period in which they are incurred.

**1.18 Financial instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity. Financial instruments are classified into three categories namely, financial instruments at fair value, financial instruments at amortised cost or financial instruments at cost. The municipality determines the classification of its financial instruments at initial recognition.

The municipality has various types of financial instruments and these can be broadly categorised as either financial assets or financial liabilities.

A financial instrument is recognised if the municipality becomes a party to the contractual provisions of the instrument.



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### 1.18 Financial instruments (continued)

#### 1.18.1 Classification of financial instruments

**Financial assets**

A financial asset is any asset that is a cash or contractual right to receive cash. In accordance with GRAP 104 the Financial Assets of the municipality are classified as follows into the three categories allowed by this standard:

Financial asset at amortised cost being a non-derivative financial asset with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets.

Financial assets measured at fair value being financial assets that meet either of the following conditions:

- Derivatives;
- Combined instruments that are designated at fair value;
- Instruments held for trading;
- Non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; or
- Financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Financial assets measured at cost being investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

The municipality has the following types of financial assets as reflected on the face of the Statement of financial position or in the notes thereto:

| Type of financial asset | Classification in terms of GRAP 104 |
|---|---|
| | Financial assets at amortised cost |

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short - term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the Cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets at amortised cost.

**Financial liabilities**

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity.

The following main categories of financial liabilities and the classification determining how they are measured exist:

- Financial liabilities measured at amortised cost; or
- Financial liabilities measured at fair value.

The municipality has the following types of financial liabilities as reflected on the face of the Statement of financial position or in the notes thereto:

| Type of financial liability | Classification in terms of GRAP 104 |
|---|---|
| Long-term liabilities | Financial liability at amortised cost |
| Current portion of long-term liabilities | Financial liability at amortised cost |

#### 1.18.2 Initial and subsequent measurement

**Initial recognition and measurement**

A financial instruments is recognised when the municipality becomes a party to the contractual provisions of the instrument and are initially measured at fair value. In the case of a financial instruments not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial instruments are added or deducted from the fair value as appropriate on initial recognition.

**Subsequent measurement – Financial assets**



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# Accounting Policies

**1.18 Financial instruments (continued)**

Financial assets consist of cash and cash equivalents, deposits, receivables and investments.

Receivables are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

A provision for impairment of receivables is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate. Changes in the carrying amount of the provision is recognised in the Statement of financial performance. When a receivable is considered uncollectible it is written off against the provision. Any gains or losses arising from the change in fair value of investments measured at fair value are recognised in the Statement of financial performance.

Trade and other receivables (excluding Value Added Taxation, prepayments and operating lease receivables), loans to municipal entities and loans that have fixed and determinable payments that are not quoted in an active market are classified as financial assets at amortised cost.

Financial assets measured at fair value are initially measured at fair value plus directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in equity until the investment is derecognised, at which time the cumulative gain or loss recorded in equity is recognised in the Statement of financial performance, or determined to be impaired, at which time the cumulative loss recorded in equity is recognised in the Statement of financial performance.

**Subsequent measurement – Financial Liabilities**

Financial liabilities consist of payables, interest bearing loans and bank overdrafts. These liabilities are subsequently measured at amortised cost, using the effective interest rate method. Finance costs are expensed in the Statement of financial performance in the period in which they are incurred except where stated otherwise (see accounting policy on borrowing costs).

Bank borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the accrual basis and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

Prepayments are carried at cost less any accumulated impairment losses.

**1.18.3 Impairment of financial assets**

All financial assets measured at amortised cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

**Consumer debtors**

Consumer debtors are assessed individually thereafter collectively considering factors such as payment histories and ratios, qualitative factors e.g. correspondence from attorneys, disputes about certain accounts, etc.

All financial assets measured at amortised cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

**Other debtors**

Other debtors are reviewed individually considering payment histories and disputes about certain amounts. Provision for impairment is made accordingly.

All financial assets measured at amortised cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired..



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# Accounting Policies

### 1.18 Financial instruments (continued)

#### 1.18.4 Derecognition

**Financial assets**

The municipality derecognises financial assets only when the contractual rights to the cash flows from the asset expires or it transfers the financial assets and substantially all the risks and rewards of ownership of the asset to another entity, except when Council approves the write-off of financial assets due to non-recoverability.

If the municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the municipality retains substantially all the risks and rewards of ownership of a transferred financial assets, the municipality continues to recognise the financial assets and also recognises a collateralised borrowing for the proceeds received.



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# Accounting Policies

### 1.18 Financial instruments (continued)

**Financial liabilities**

The municipality derecognises financial liabilities when, and only when, the municipality's obligations are discharged, cancelled or they expire.

An exchange between an existing borrower and lender of debt instruments with substantially different terms shall be accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) shall be accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, shall be recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a nonexchange transaction, are accounted for in accordance with GRAP 23.

#### 1.18.5 Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instruments is not active, the municipality establishes fair value using a valuation technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on municipality-specific inputs.

### 1.19 Revenue

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm’s length transaction

**Recognition and measurement**

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

#### 1.19.1 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Service charges relating to water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly by the system if the reading was not obtained. The provisional estimates of consumption are recognised as revenue when invoiced. The system automatically reverse the provisional readings, when the reading has been captured on the system.

Interest revenue is recognised on a time proportion basis, Interest earned on investments is recognised in the statement of financial performance on the time proportionate basis that takes into account the effective yield on the investment.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods is passed to the consumer.



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# Accounting Policies

**1.19 Revenue (continued)**

**Rendering of services**

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied.

- the amount of revenue can be measured reliably;

- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;.

- the stage of completion of the transaction at the reporting date can be measured reliably; and

- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by the proportion that costs incurred to date bear to the total estimated costs of the transaction.

**Sale of goods**

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**1.19.2 Revenue from non-exchange transactions**

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Fines constitute both spot fines in the form of meter tampering fines. Fines are recognised when payment is received.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.



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# Accounting Policies

**1.19 Revenue (continued)**

**Fines**

Fines constitute both spot fines and camera fines. Fines are recognised when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the municipality is entitled to collect.

Subsequent to initial recognition and measurement, the municipality assess the collectability of the revenue and recognises a separate impairment loss where appropriate.

**Donations and contributions**

Donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

**Transfers and subsidies**

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

**Unconditional grants**

Equitable share allocations are recognised in revenue at the start of the financial year.

**Conditional grants**

Conditional grants recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Interest earned on grants received and invested is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality's interest it is recognised as interest earned in the Statement of financial performance.

**Revenue recognition of unclaimed deposits**

Unclaimed deposits older than three (3) years are recognised as revenue.

**Revenue recognition of forfeited retention**

Retention forfeited is recognised as revenue in the statement of financial performance.

Retention forfeit is recognised when service provider does not meet the retention release conditions.

**1.20 Related parties and related party transactions**

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.



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# Accounting Policies

**1.20 Related parties and related party transactions (continued)**

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements

**1.21 Unauthorised expenditure**

Unauthorised expenditure means:
- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

**1.22 Irregular expenditure**

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

**1.23 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the Statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of financial performance.

**1.24 Contingent assets and contingent liabilities**

Contingent liabilities represent a possible obligation that arises from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.



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# Accounting Policies

### 1.24 Contingent assets and contingent liabilities (continued)

A contingent liability can also arise as a result of a present obligation that arises from past events but which is not recognised as a liability either because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets represent possible assets that arise from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in the notes to the municipality.

### 1.25 Budget information

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the same period as the Annual Financial Statements.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Explanatory comments on material differences are provided in a separate budget statement in the annual financial statements giving firstly reasons for overall growth or decline in the budget and secondly motivations for over or under spending in line items. The changes between the approved and final budget are a consequence of reallocations within the approved budget by the Council at the beginning and during the year following a period of consultation with the public as part of the Integrated Development Plan.

The approved budget is classified by economic nature per items on the same basis as adopted in the financial statements.

### 1.26 Significant judgements and estimates

In the application of the municipality's accounting policies, which are described below, management & councillors is required to make judgement, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and associated assumptions are based on historical experiences and other factors that are considered too reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

#### 1.26.1 Judgements

The following are the critical judgements, apart from those involving estimations, that the management & councillors have made in the process of applying the municipality’s Accounting Policies and that have the most significant effect on the amounts recognised in the annual financial statements:

**Lease classification – municipality as lessor**

The municipality has entered into lease agreements to rent a small portion of its administration building. The municipality has determined that it retains all the significant risks and rewards of ownership of these properties, and so accounts for them as operating leases.





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### 1.26 Significant judgements and estimates (continued)

**Lease classification – municipality as lessee**

The municipality has entered into a number of leases for office equipment. In determining whether a lease agreement is a finance lease or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to the municipality.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. The municipality has exercised its judgement on the appropriate classification of equipment leases, and has determined a number of lease arrangements are finance leases.

**Determination of repairs and maintenance cost**

Repairs and maintenance is based on management & councillors's own judgement of costs incurred in cost centres responsible for the maintenance and repair of municipality owned assets. This includes internal charges (inter departmental charges) such as internal transport costs, charged out to the different departments.

**Componentisation of infrastructure assets**

All infrastructure assets, acquired before the adoption of GRAP where the acquisition cost could not be obtained, with significant components relating to different useful lives are unbundled into their components in order to depreciate all major components over the expected useful lives. The cost of each component is estimated based on the current market replacement cost of each component, depreciated for age and condition and recalculated to deemed cost at the acquisition date if known or to the date of initially adopting the Standards of GRAP. All infrastructure assets acquired after the adoption of GRAP with significant components relating to different useful lives are unbundled into their components based on the actual expenditure incurred.

### 1.26.2 Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below:

**Post-retirement benefits and Other long term obligations**

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions.

**Classification of financial assets and liabilities**

The classification of financial assets and liabilities, into categories, is based on judgement by management & councillors. The Accounting Policy on Financial Instruments describes the factors and criteria considered by the management & councillors of the municipality in the classification of financial assets and liabilities.

In making the above-mentioned judgement, management & councillors considered the definition and recognition criteria for the classification of financial instruments as set out in GRAP 104: Financial Instruments.



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# Accounting Policies

**1.26 Significant judgements and estimates (continued)**

**Impairment of financial assets**

The Accounting Policy on Financial Instruments describes the process followed to determine the value by which financial assets should be impaired. In making the estimation of the impairment, the management & councillors of the municipality considers the detailed criteria of impairment of financial assets as set out in GRAP 104: Financial Instruments and used its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of the reporting period. The management & councillors of the municipality is satisfied that the impairment of financial assets recorded during the year is appropriate.

The calculation in respect of the impairment of service debtors (receivables from exchange and non-exchange transactions) is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

**Review of useful lives of property, plant and equipment and intangible assets**

The useful lives of assets are based on management & councillors's estimation. Management & Councillors considers whether there is any indication that expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. These include changes in the composition, condition and nature of the asset, its susceptibility and adaptability to changes in technology and processes, the nature of the processes and environment in which the asset is deployed availability of funding to replace the asset and changes in the market in relation to the asset, as well as planned repairs and maintenance including refurbishments.

**Impairment of property, plant and equipment, intangible assets, heritage assets and inventory**

The Accounting Policies on impairment of cash and non-cash generating assets as well as inventory describes the conditions under which non-financial assets are tested for potential impairment losses by the management & councillors of the municipality. Significant estimates and judgements are made relating to the impairment of property, plant and equipment, intangible assets and heritage assets and the write down of Inventories to the lowest of Cost and Net Realisable Values (NRV).

In making the above-mentioned estimates and judgement, management & councillors considers the subsequent measurement criteria and indicators of potential impairment losses as set out in GRAP 21: Impairment of Cash generating Assets and GRAP 26: Impairment of non-cash generating assets.

**Provisions and contingent liabilities**

Management & Councillors judgement is required when recognising and measuring provisions, and when measuring contingent liabilities. Provisions are measured at the management & councillors's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

**Non-Cash Generating Assets**

The Municipality considers its objective of using an asset to designate non-cash generating assets. Those assets that are not used in the objective of generating a commercial return but to deliver services are designated as non-cash generating assets

**1.27 Value Added Tax**

The municipality accounts for VAT on the accrual basis, based on the approval received from the Commissioner for South African Revenue Services, permission has been given to remit or claim for value - added tax on the payments basis for debtors and creditors

VAT is a statutory receivable in terms of the VAT act, levied at 15% on qualifying payments and receipts.

Input VAT accrual and input VAT (General and Capital) are recognised when expenditure is incurred and when cash payments are made, respectively.



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# Accounting Policies

### 1.27 Value Added Tax (continued)

Output VAT accrual is recognised when revenue is billed. Output VAT (payable to SARS) is recognised once payment is received from debtors or when cash receipts are recorded. Output VAT impairment is recognised when debtors are impaired. Output VAT accrual and Output VAT impairment are treated as a financial instrument in terms of GRAP 104.

Statutory receivables/payables are recognised when VAT201 submission has been made to SARS.

### 1.28 Principal-agent arrangements

**Identification**

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

**Identifying whether an entity is a principal or an agent**

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

**Binding arrangement**

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

**Assessing which entity benefits from the transactions with third parties**

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

### 1.29 Statutory receivables

#### 1.29.1 Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.



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**1.29 Statutory receivables (continued)**

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

In estimating the future cash flows, an entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, an entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

**1.29.2 Recognition**

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

**1.29.3 Measurement**

The municipality initially measures statutory receivables at their transaction amount.

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the accounting policy on Revenue from exchange transactions or the accounting policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled to levy additional charges in terms of legislation, supporting regulations, by-laws or similar means on overdue or unpaid amounts, these charges are accounted for in terms of the municipality's accounting policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (taxes and transfers).

**1.29.4 Impairment**

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

significant financial difficulty of the receivable, which may be evidenced by an application for debt counselling, business rescue or an equivalent.

it is probable that the receivable will enter sequestration, liquidation or other financial re-organisation.



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**1.29 Statutory receivables (continued)**

a breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).

adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable, or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

**1.29.5 Derecognition**

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the municipality transfers control of the statutory receivable and substantially all the risks and rewards of ownership of the asset to another entity; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
  - derecognise the receivable; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

**1.30 Events after reporting date**

Events after the reporting date that are classified as adjusting events have been accounted for in the annual financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the annual financial statements.

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.



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# Accounting Policies

### 1.31 Contruction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of subcontractors. The term “contractor” thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

### 1.32 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Segmental information was based and identified on the MFMA S71 monthly budget statement/reports that are reviewed by senior management and council to make strategic decisions and in monitoring segment performance. The disclosure of information about segments in these reports is organised around the type of service delivered, in a standardised format, namely the C2 schedule.

The municipality manages its assets and liability as a whole and is not reviewed on a segregated basis for each town. Segment reporting per geographical area is not deemed relevant.

**Measurement**

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity’s financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment’s surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment’s assets and segment’s liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment’s surplus or deficit, the segment’s assets or the segment’s liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment’s surplus or deficit, the segment’s assets or the segment’s liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity’s financial statements.



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# Accounting Policies

### 1.33 Unspent Conditional Government Grants and Receipts

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions from the public

This liability always has to be cash-backed. The following provisions are set for the creation and utilisation of this creditor

- Unspent conditional grants are recognised as a liability when the grant is received
- When grant conditions are met an amount equal to the conditions met are transferred to revenue in the Statement of Financial Performance.
- The cash which backs up the creditor is invested as individual investment or part of the general investments of the Municipality until it is utilised.
- Interest earned on the investment is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

### 1.34 Unpaid Conditional Government Grants and Receipts

Unpaid conditional grants are assets in terms of the Framework that are separately reflected on the Statement of Financial Position. The asset is recognised when the Economic Entity has an enforceable right to receive the grant or if it is virtually certain that it will be received based on that grant conditions have been met. They represent unpaid government grants, subsidies and contributions from the public.

The following provisions are set for the creation and utilisation of the grant is receivables:

- Unpaid conditional grants are recognised as an asset when the grant is receivable.

### 1.35 Amended Disclosure Policy

Amendments to accounting policies are reported as and when deemed necessary based on the relevance of any such amendment to the format and presentation of the financial statements. The principal amendments to matters disclosed in the current financial statements include fundamental errors, and the treatment of assets financed by external grants.

### 1.36 Standards, amendments to standards and interpretation issued but not yet effective

In the current year the municipality has adopted all new and revised standards and interpretations issued by the ASB that are relevant to its operations and are effective. The following GRAP standards have been issued but are not yet effective during the current reporting period and the municipality did not early adopt these GRAP standards or interpretation.

GRAP 104 (Revised 2019) - Financial Instruments: The objective of this Standard is to establish principles for recognising, measuring, presenting and disclosing financial instruments.

GRAP 103 on Heritage assets (amended): The objective of this Standard is to establish principles for recognising, measuring, presenting and disclosing financial instruments.

Management has considered all the above mentioned GRAP standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance, budget statement or cash flow of the municipality.

### 1.37 Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrences of liabilities that result in decreases in net assets, other than those relating to distributions to owners.

### 1.38 Cash and cash equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash and are subject to an insignificant risk of change in value. Cash and cash equivalents are carried at amortised cost. Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are carried at amortised cost.



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# Accounting Policies

**1.38 Cash and cash equivalents (continued)**

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts.

The municipality utilises the direct method for the purposes of the cash flow statement.

# Notes to the Annual Financial Statements

| Figures in Rand | 2025 | 2024 |
|---|---|---|

**2. New standards and interpretations**

**2.1 Standards, amendments to standards and interpretations issued, but not yet effective**

The municipality has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2025 or later periods:

| Standard/ Interpretation: | Effective date: Years beginning on or after | Expected impact: |
|---|---|---|
| • iGRAP 22: Foreign Currency Transactions and Advance Consideration | 01 April 2025 | Unlikely there will be a material impact |
| • GRAP 104 (as revised): Financial Instruments | 01 April 2025 | Impact is currently being assessed |

**3. Cash and cash equivalents**

**3.1 Cash and cash equivalents**

Cash flow statement consist of the following:

| | | |
|---|---|---|
| **Cash at bank** | | |
| Bank account | 198,626,966 | 187,235,261 |
| Cash on hand | 9,461 | 9,472 |
| **Total cash and cash equivalents** | **198,636,427** | **187,244,733** |

**3.2 Bank accounts**

The municipality has the following bank accounts:

| | | | |
|---|---|---|---|
| First National Bank & ABSA Bank | Account Numbers: 62748215979 & 350000011 | 198,626,966 | 187,235,261 |



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# Witzenberg Municipality

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### 3. Cash and cash equivalents (continued)

### 3.3 Difference between cash book and bank statement

**2025**

| | Cash book | Bank statement | Difference |
|---|---|---|---|
| First National Bank | 198,626,966 | 197,378,193 | 1,248,773 |

**2024**

| | Cash book | Bank statement | Difference |
|---|---|---|---|
| First National Bank | 187,235,261 | 185,512,811 | 1,722,450 |

| | | | |
|---|---|---|---|
| Bank statement balance at beginning of year | | 185,512,811 | 226,484,102 |
| Bank statement balance at end of year | | 197,378,193 | 185,512,811 |
| Cash book balance at beginning of year | | 187,235,262 | 226,792,468 |
| Bank statement balance at end of year | | 197,378,193 | 185,512,811 |
| Net movement / reconciling items | | 1,248,773 | 1,722,450 |
| **Cash book balance at end of year** | | **198,626,966** | **187,235,261** |

### 4. Trade and other receivables from exchange transactions

| | | | |
|---|---|---|---|
| Prepayments and advances | 4.1 | 4,222,555 | 3,187,719 |
| Trading service and customer service debtors | 4.2 | 97,989,146 | 119,394,562 |
| **Total** | | **102,211,701** | **122,582,281** |
| Current assets | | 102,211,701 | 122,582,281 |

### 4.1 Prepayments and advances

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Gross | Total | Gross | Total |
| Rent | 7,754 | **7,754** | 7,754 | **7,754** |
| Recoveries from Staff | 128,065 | **128,065** | 124,303 | **124,303** |
| SALGA | 2,521,067 | **2,521,067** | 2,449,407 | **2,449,407** |
| Maintenance Contracts | 1,565,669 | **1,565,669** | 606,255 | **606,255** |
| **Total** | **4,222,555** | **4,222,555** | **3,187,719** | **3,187,719** |



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### 4. Trade and other receivables from exchange transactions (continued)

### 4.2 Trading service and customer service debtors

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Gross | Impairment | Total | Gross | Impairment | Total |
| Electricity | 68,200,881 | (13,545,649) | **54,655,232** | 68,708,576 | (10,010,435) | **58,698,141** |
| Waste management | 75,583,509 | (61,246,545) | **14,336,964** | 59,184,847 | (48,096,628) | **11,088,219** |
| Waste water management | 79,343,254 | (64,270,693) | **15,072,561** | 99,389,832 | (51,004,407) | **48,385,425** |
| Water | 119,920,347 | (119,205,030) | **715,317** | 94,828,532 | (99,300,811) | **(4,472,279)** |
| Housing selling scheme | - | (4,714) | **(4,714)** | - | - | **-** |
| Land sale debtors | 12,967,138 | - | **12,967,138** | - | - | **-** |
| Merchandising, jobbing and contracts | 5,444,769 | (5,444,769) | **-** | 5,444,769 | - | **5,444,769** |
| Property rental debtors | 2,914,209 | (2,728,635) | **185,574** | 2,309,457 | (2,156,274) | **153,183** |
| Service charges | 1,349,652 | (1,288,578) | **61,074** | 1,150,217 | (1,053,113) | **97,104** |
| **Total** | **365,723,759** | **(267,734,613)** | **97,989,146** | **331,016,230** | **(211,621,668)** | **119,394,562** |



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### 4. Trade and other receivables from exchange transactions (continued)

#### 4.2.1 Ageing of trading service and customer service debtors

**2025**

| | | Not due | Past due | | |
|---|---|---|---|---|---|
| | **Total** | **Current** | **30 days** | **60 days** | **90 days** |
| **Ageing by debt type** | | | | | |
| Electricity | **68,200,881** | 49,529,144 | 1,638,057 | 1,166,235 | 15,867,445 |
| Waste management | **75,583,509** | 4,023,916 | 2,144,035 | 1,601,562 | 67,813,996 |
| Waste water management | **79,343,254** | 5,473,687 | 1,572,391 | 1,486,475 | 70,810,701 |
| Water | **119,920,347** | 8,257,624 | 2,820,294 | 1,999,994 | 106,842,435 |
| Land sale debtors | **12,967,138** | - | - | - | 12,967,138 |
| Merchandising, jobbing and contracts | **5,444,769** | - | - | - | 5,444,769 |
| Property rental debtors | **2,914,209** | 102,573 | 65,171 | 51,994 | 2,694,471 |
| Service charges | **1,349,652** | 17,078 | 33,797 | 18,371 | 1,280,406 |
| **Total ageing by debt type** | **365,723,759** | **67,404,022** | **8,273,745** | **6,324,631** | **283,721,361** |



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### 4. Trade and other receivables from exchange transactions (continued)

**2024**

| | | Not due | Past due | | |
|---|---|---|---|---|---|
| | **Total** | **Current** | **30 days** | **60 days** | **90 days** |
| **Ageing by debt type** | | | | | |
| Electricity | **68,708,576** | 54,118,627 | 2,269,338 | 1,480,603 | 10,840,008 |
| Merchandising, jobbing and contracts | **5,444,769** | - | - | - | 5,444,769 |
| Property rental debtors | **2,309,457** | 90,815 | 65,262 | 49,583 | 2,103,797 |
| Service charges | **1,150,217** | 7,879 | 16,087 | 23,378 | 1,102,873 |
| Waste management | **59,184,847** | 3,314,057 | 1,566,418 | 1,511,436 | 52,792,936 |
| Waste water management | **99,389,832** | 42,329,727 | 1,614,930 | 1,351,028 | 54,094,147 |
| Water | **94,828,532** | 8,980,861 | 1,967,389 | 1,969,155 | 81,911,127 |
| **Total ageing by debt type** | **331,016,230** | **108,841,966** | **7,499,424** | **6,385,183** | **208,289,657** |



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# Notes to the Annual Financial Statements

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### 4. Trade and other receivables from exchange transactions (continued)

#### 4.2.2 Impairment reconciliation of trading service and customer service debtors

| | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance | Impairment raised | Impairment reversed / debt written off | Closing balance | Opening balance | Impairment raised | Impairment reversed / debt written off | Closing balance |
| Electricity | 10,010,436 | 3,535,213 | - | **13,545,649** | 9,319,840 | 3,920,940 | (3,230,345) | **10,010,435** |
| Waste management | 48,096,628 | 13,149,917 | - | **61,246,545** | 85,318,696 | 13,403,444 | (50,625,512) | **48,096,628** |
| Waste water management | 51,004,406 | 20,809,597 | (7,543,310) | **64,270,693** | 75,829,986 | 15,838,434 | (40,664,013) | **51,004,407** |
| Water | 99,300,811 | 19,904,219 | - | **119,205,030** | 141,701,652 | 35,579,312 | (77,980,153) | **99,300,811** |
| Housing selling scheme | - | 4,714 | - | **4,714** | - | - | - | **-** |
| Merchandising, jobbing and contracts | - | 5,444,769 | - | **5,444,769** | - | - | - | **-** |
| Property rental debtors | 2,156,274 | 572,361 | - | **2,728,635** | 2,931,068 | (355,007) | (419,787) | **2,156,274** |
| Service charges | 1,053,113 | 235,465 | - | **1,288,578** | 1,412,397 | 70,345 | (429,629) | **1,053,113** |
| **Total** | **211,621,668** | **63,656,255** | **(7,543,310)** | **267,734,613** | **316,513,639** | **68,457,468** | **(173,349,439)** | **211,621,668** |

### 5. Receivables from non-exchange transactions

| | | | |
|---|---|---|---|
| Customer service debtors | 5.1 | 14,262,069 | 11,898,780 |
| Other receivables | 5.2 | 28,743,212 | 19,740,259 |
| **Total** | | **43,005,281** | **31,639,039** |
| Current | | 43,005,281 | 31,639,039 |



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### 5. Receivables from non-exchange transactions (continued)

### 5.1 Customer service debtors

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Gross | Impairment | Total | Gross | Impairment | Total |
| Electricity | 3,155,798 | (2,818,634) | **337,164** | 2,506,530 | (2,382,081) | **124,449** |
| Waste | 1,330,773 | (1,150,311) | **180,462** | 1,102,068 | (1,055,844) | **46,224** |
| Waste water management | 1,617,948 | (1,430,928) | **187,020** | 1,351,875 | (1,290,678) | **61,197** |
| Water | 2,714,706 | (2,427,505) | **287,201** | 2,298,110 | (2,203,236) | **94,874** |
| Property rates by usage | 64,018,930 | (50,748,708) | **13,270,222** | 54,881,436 | (43,309,400) | **11,572,036** |
| **Total** | **72,838,155** | **(58,576,086)** | **14,262,069** | **62,140,019** | **(50,241,239)** | **11,898,780** |



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## 5. Receivables from non-exchange transactions (continued)

### 5.1.1 Ageing of customer service debtors

**2025**

| | | Not due | Past due | | |
|---|---|---|---|---|---|
| | **Total** | **Current** | **30 days** | **60 days** | **90 days** |
| Electricity | **3,155,798** | 89,208 | 56,402 | 53,089 | 2,957,099 |
| Waste | **1,330,773** | 35,234 | 22,350 | 18,938 | 1,254,251 |
| Waste water management | **1,617,948** | 40,761 | 25,825 | 21,485 | 1,529,877 |
| Water | **2,714,706** | 62,515 | 37,384 | 33,827 | 2,580,980 |
| Property rates by usage | **64,018,930** | 4,330,340 | 1,129,680 | 1,115,250 | 57,443,660 |
| **Total** | **72,838,155** | **4,558,058** | **1,271,641** | **1,242,589** | **65,765,867** |

**2024**

| | | Not due | Past due | | |
|---|---|---|---|---|---|
| | **Total** | **Current** | **30 days** | **60 days** | **90 days** |
| Electricity | **2,506,530** | 85,579 | 57,247 | 51,928 | 2,311,776 |
| Waste | **1,102,068** | 40,376 | 22,943 | 20,893 | 1,017,856 |
| Waste water management | **1,351,875** | 43,166 | 25,685 | 23,341 | 1,259,683 |
| Water | **2,298,110** | 67,333 | 39,613 | 36,674 | 2,154,490 |
| Property rates by usage | **54,881,436** | 4,251,207 | 991,836 | 754,212 | 48,884,181 |
| **Total** | **62,140,019** | **4,487,661** | **1,137,324** | **887,048** | **55,627,986** |





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## 5. Receivables from non-exchange transactions (continued)

### 5.1.2 Impairment reconciliation of customer service debtors

**Controlling entity**

| | 2025 | | | 2024 | | | |
|---|---|---|---|---|---|---|---|
| | Opening balance | Impairment raised | Closing balance | Opening balance | Impairment raised | Impairment reversed / debt written off | Closing balance |
| Electricity | 2,382,081 | 436,553 | **2,818,634** | - | 2,382,081 | - | **2,382,081** |
| Waste | 1,055,844 | 94,467 | **1,150,311** | - | 1,055,844 | - | **1,055,844** |
| Waste water management | 1,290,678 | 140,250 | **1,430,928** | - | 1,290,678 | - | **1,290,678** |
| Water | 2,203,236 | 224,269 | **2,427,505** | - | 2,203,236 | - | **2,203,236** |
| Property rates by usage | 43,309,399 | 7,439,309 | **50,748,708** | 36,766,150 | 7,978,865 | (1,435,615) | **43,309,400** |
| **Total** | **50,241,238** | **8,334,848** | **58,576,086** | **36,766,150** | **14,910,704** | **(1,435,615)** | **50,241,239** |

### 5.2 Other receivables

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | Gross | Impairment | Total | Gross | Impairment | Total |
| Fines | 32,172,260 | (6,072,700) | **26,099,560** | 21,640,260 | (3,138,950) | **18,501,310** |
| Other Receivables | 1,083,662 | - | **1,083,662** | 1,014,334 | - | **1,014,334** |
| Deposits | 1,559,990 | - | **1,559,990** | 224,615 | - | **224,615** |
| **Total** | **34,815,912** | **(6,072,700)** | **28,743,212** | **22,879,209** | **(3,138,950)** | **19,740,259** |



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### 5. Receivables from non-exchange transactions (continued)

#### 5.2.1 Impairment reconciliation of other receivables

**Controlling entity**

| | 2025 | | | | 2024 | | | |
|---|---|---|---|---|---|---|---|---|
| | Opening balance | Impairment raised | Impairment reversed / debt written off | Closing balance | Opening balance | Impairment raised | Impairment reversed / debt written off | Closing balance |
| Fines | 3,138,950 | 10,737,750 | (7,804,000) | **6,072,700** | 6,851,900 | 3,532,500 | (7,245,450) | **3,138,950** |

### 6. Inventory

| | | | |
|---|---|---|---|
| Consumables | | 1,689,835 | 2,590,811 |
| Materials and supplies | | 16,028,617 | 20,018,613 |
| Water | 6.1 | 20,532 | 15,911 |
| **Total Inventories** | | **17,738,984** | **22,625,335** |

Inventories of R4 405 990.62 (2024: R8 141 093.12) are held as major spare parts for infrastructure assets and has been transferred to property, plant and equipment.

### 6.1 Water

**Summary**

| | | |
|---|---|---|
| Opening balance | 15,911 | 348,802 |
| System input volume | 4,621 | (332,891) |
| **Closing balance** | **20,532** | **15,911** |



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|---|---|---|---|

### 7. Operating lease receivable

| | | | |
|---|---|---|---|
| **Gross investment in lease due** | | | |
| Within 1 year | | 1,063,125 | 1,063,125 |
| 2 to 5 years | | 4,163,906 | 4,252,500 |
| More than 5 years | | 13,732,031 | 14,706,563 |
| | | **18,959,062** | **20,022,187** |
| **Current Asset (Liability)** | | | |
| Operating Lease Asset | | 2,303,438 | 1,240,313 |

Operating leases consist of rentals on the letting of premises. The municipality concluded a 20-year non-cancellable operating lease. (2024: 20 years). The escalation rates of the lease agreements vary from 25% to 33% (2024: 25% to 33%). There are no contingent rents receivable.

Please refer to Note 50 narrative for Operating Lease Receivable related prior year corrections.

### 8. Value Added Tax

| | | |
|---|---|---|
| Net VAT Control (as per VAT 201) | (595,564) | 5,782,484 |
| VAT Accrual Receivable | 10,087,643 | 4,154,923 |
| VAT Accrual (Payable) | (12,567,853) | (14,602,785) |
| **Total** | **(3,075,774)** | **(4,665,378)** |

The prior year comparatives have been restated, please refer to note 50 for more detail information. Disclosure note was enhanced to seperately disclose the statutory receivable/(payable ), VAT Accrual Receivable and VAT Accrual (Payable).

The municipality is registered for VAT on the payment/cash basis.

VAT meets the definition of a statutory receivable/(payable) as per the accounting policy. The statutory receivable/(payable) amounts are as follows (R595 563) and 2024: R5 782 483

Note 7 in the prior year audited Annual Financial Statements did not seperately present the statutory receivable. The statutory receivable information was, however, presented seperately in Note 44.3 of the prior year audited Annual Financial Statements. The disclosure of the comparative information in the current year financial statements is the result of the enhancement.

### 9. Investment property

### 9.1 Reconciliation of carrying value

| | | | |
|---|---|---|---|
| **Opening carrying value** | | | |
| Cost | | 46,980,339 | 46,980,339 |
| Accumulated depreciation and impairment losses | | (5,060,620) | (4,651,902) |
| | | **41,919,719** | **42,328,437** |
| Depreciation | 40 | (409,934) | (408,718) |
| **Carrying value of disposals / transfers** | | | |
| Cost | | (258,789) | - |
| **Closing carrying value** | | **41,250,996** | **41,919,719** |
| Cost | | 46,721,550 | 46,980,339 |
| Accumulated depreciation and impairment losses | | (5,470,554) | (5,060,620) |

Total Operating Expenditure incurred on properties generating revenue amounted to R14 679 605 (2024: R13 821 547).

Total Operating Expenditure incurred on properties not generating revenue amounted to R970 303 (2024: R975 549).



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|---|---|---|

### 9. Investment property (continued)

### 9.2 Restrictions on investment property

There are no restrictions on the realisability of investment property or the remittance of revenue and proceeds of disposal.

### 9.3 Maintenance of investment property

The following maintenance costs were incurred:

| | | |
|---|---|---|
| **Repair and maintenance incurred on** | | |
| Properties generating revenue | 166,092 | 186,762 |

### 10. Property, plant and equipment

### 10.1 Reconciliation summary

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | **Cost / Valuation** | **Accumulated depreciation and accumulated impairment** | **Carrying value** | **Cost / Valuation** | **Accumulated depreciation and accumulated impairment** | **Carrying value** |
| Land | 73,864,280 | - | **73,864,280** | 74,012,280 | - | **74,012,280** |
| Transport Assets | 47,302,933 | (24,494,052) | **22,808,881** | 44,520,876 | (22,780,152) | **21,740,724** |
| Electrical Infrastructure | 160,806,555 | (52,666,926) | **108,139,629** | 155,742,392 | (50,603,959) | **105,138,433** |
| Water Supply Infrastructure | 311,463,213 | (71,109,889) | **240,353,324** | 287,381,476 | (64,846,486) | **222,534,990** |
| Sanitation Infrastructure | 201,010,465 | (62,942,629) | **138,067,836** | 185,370,402 | (58,436,763) | **126,933,639** |
| Solid Waste Infrastructure | 95,240,685 | (49,908,522) | **45,332,163** | 88,956,989 | (49,380,105) | **39,576,884** |
| Machinery and Equipment | 42,893,085 | (20,158,233) | **22,734,852** | 40,334,093 | (18,284,068) | **22,050,025** |
| Furniture and Office Equipment | 10,160,426 | (7,487,575) | **2,672,851** | 9,895,120 | (7,158,050) | **2,737,070** |
| Computer Equipment | 12,697,696 | (9,020,731) | **3,676,965** | 12,140,622 | (9,184,090) | **2,956,532** |
| Information and Communication Infrastructure | 2,999,447 | (1,728,539) | **1,270,908** | 2,999,446 | (1,535,739) | **1,463,707** |
| Roads Infrastructure | 310,372,025 | (73,317,218) | **237,054,807** | 299,436,248 | (66,296,567) | **233,139,681** |
| Storm water Infrastructure | 118,532,476 | (23,471,553) | **95,060,923** | 115,760,015 | (20,925,556) | **94,834,459** |
| Community Assets | 111,373,686 | (28,995,931) | **82,377,755** | 108,377,095 | (24,494,142) | **83,882,953** |
| **Other assets** | | | | | | |
| Operational Buildings | 109,196,693 | (24,416,799) | **84,779,894** | 109,319,765 | (21,432,205) | **87,887,560** |
| **Total** | **1,607,913,665** | **(449,718,597)** | **1,158,195,068** | **1,534,246,819** | **(415,357,882)** | **1,118,888,937** |



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| Figures in Rand | 2025 | 2024 |
|---|---|---|

### 10. Property, plant and equipment (continued)

**Leased Assets**

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | **Cost / Revaluation** | **Accumulated depreciation and accumulated impairment** | **Carrying value** | **Cost / Revaluation** | **Accumulated depreciation and accumulated impairment** | **Carrying value** |
| Furniture and Office Equipment | 8,469,960 | (6,043,692) | **2,426,268** | 8,740,242 | (5,834,236) | **2,906,006** |

**Construction work-in-progress**

| | 2025 | 2024 |
|---|---|---|
| Other Assets (Buildings) | 724,695 | 575,838 |
| Solid Waste Infrastructure | - | 2,428,537 |
| Community Assets | 959,576 | 1,107,275 |
| Water Supply Infrastructure | 30,333,791 | 4,135,284 |
| Sanitation Infrastructure | 3,146,032 | 7,611,647 |
| Eletrical Infrastructure | 11,822,334 | 9,238,210 |
| Intangible Assets | 551,450 | 330,870 |
| Roads Infrastructure | 224,498 | 224,498 |
| Storm Water Infrastructure | - | - |



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### 10. Property, plant and equipment (continued)

### 10.2 Reconciliation of carrying value

**2025**

| | Opening balance | Additions | Disposals | Transfers received | Transfers made | Depreciation | Impairment loss/ reversal | Total |
|---|---|---|---|---|---|---|---|---|
| Land | 74,012,280 | - | (148,000) | - | - | - | - | **73,864,280** |
| Transport Assets | 21,740,724 | 3,749,964 | (352,752) | - | - | (2,329,055) | - | **22,808,881** |
| Electrical Infrastructure | 106,735,024 | 10,086,242 | (1,650,835) | (1,999,505) | (1,074,032) | (3,957,265) | - | **108,139,629** |
| Water Supply Infrastructure | 220,187,808 | 26,421,986 | - | - | - | (6,256,470) | - | **240,353,324** |
| Sanitation Infrastructure | 127,140,311 | 15,105,853 | - | 327,537 | - | (4,505,865) | - | **138,067,836** |
| Solid Waste Infrastructure | 39,576,885 | 6,283,695 | - | - | - | (528,417) | - | **45,332,163** |
| Machinery and Equipment | 21,843,351 | 4,217,629 | (116,430) | - | (777,501) | (1,941,419) | (490,778) | **22,734,852** |
| Furniture and Office Equipment | 3,262,303 | 360,315 | (536) | 3,960 | (3,960) | (573,367) | (375,864) | **2,672,851** |
| Computer Equipment | 2,957,392 | 1,502,690 | - | 9,695 | (9,695) | (562,743) | (220,374) | **3,676,965** |
| Information and Communication Infrastructure | 1,407,155 | - | 56,552 | - | - | (142,878) | (49,921) | **1,270,908** |
| Roads Infrastructure | 233,364,179 | 10,711,279 | - | 433,321 | (433,321) | (7,020,651) | - | **237,054,807** |
| Storm water Infrastructure | 94,834,459 | 2,772,461 | - | - | - | (2,545,997) | - | **95,060,923** |
| Community Assets | 84,499,117 | 922,428 | - | 1,458,000 | - | (4,500,726) | (1,064) | **82,377,755** |
| **Other assets** | | | | | | | | |
| Operational Buildings | 87,271,396 | 519,066 | - | - | - | (3,007,852) | (2,716) | **84,779,894** |
| **Total** | **1,118,832,384** | **82,653,608** | **(2,212,001)** | **233,008** | **(2,298,509)** | **(37,872,705)** | **(1,140,717)** | **1,158,195,068** |



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### 10. Property, plant and equipment (continued)

**2024**

| | Opening balance | Additions | Disposals | Transfers received | Transfers made | Depreciation | Impairment loss/ reversal | Total |
|---|---|---|---|---|---|---|---|---|
| Land | 74,012,280 | - | - | - | - | - | - | **74,012,280** |
| Transport Assets | 12,663,119 | 11,205,033 | - | - | - | (2,093,730) | (33,698) | **21,740,724** |
| Electrical Infrastructure | 103,274,823 | 6,759,251 | (101,403) | 8,141,093 | (8,980,439) | (3,954,892) | - | **105,138,433** |
| Water Supply Infrastructure | 218,472,818 | 9,970,453 | - | - | - | (5,908,281) | - | **222,534,990** |
| Sanitation Infrastructure | 129,242,005 | 2,099,385 | (3,699) | - | - | (4,404,052) | - | **126,933,639** |
| Solid Waste Infrastructure | 30,558,512 | 9,352,150 | - | - | - | (333,778) | - | **39,576,884** |
| Machinery and Equipment | 18,272,925 | 5,759,086 | (64,607) | - | - | (1,829,359) | (88,020) | **22,050,025** |
| Furniture and Office Equipment | 1,968,431 | 1,762,418 | (136,286) | - | - | (848,217) | (9,276) | **2,737,070** |
| Computer Equipment | 3,282,998 | 591,171 | (123,838) | (1,417) | - | (791,154) | (1,228) | **2,956,532** |
| Information and Communication Infrastructure | 1,624,783 | 16,680 | (13,501) | - | - | (163,678) | (577) | **1,463,707** |
| Roads Infrastructure | 206,897,612 | 32,463,482 | (28,427) | - | - | (6,192,986) | - | **233,139,681** |
| Storm water Infrastructure | 92,530,081 | - | - | 4,736,275 | - | (2,431,897) | - | **94,834,459** |
| Community Assets | 82,559,483 | 4,233,669 | (6,178) | - | - | (2,904,021) | - | **83,882,953** |
| **Other assets** | | | | | | | | |
| Operational Buildings | 87,325,511 | 2,377,670 | (66,015) | - | - | (1,743,870) | (5,736) | **87,887,560** |
| **Total** | **1,062,685,381** | **86,590,448** | **(543,954)** | **12,875,951** | **(8,980,439)** | **(33,599,915)** | **(138,535)** | **1,118,888,937** |

### 10.3 Maintenance of property, plant and equipment

The total cost of repairs and maintenance in respect of property, plant and equipment was R17 098 801 (2024: R23 172 254).



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|---|---|---|

## 11. Heritage assets

### 11.1 Reconciliation of carrying value

**2025**

| | Land and buildings | Monuments and parks | Archives | Other assets | Heritage assets measured at cost | Total |
|---|---|---|---|---|---|---|
| **Opening carrying value as at 01 July 2024** | | | | | | |
| Cost | 550,000 | - | - | - | - | 550,000 |
| Cost | 550,000 | - | - | - | - | 550,000 |

**2024**

| | Land and buildings | Total |
|---|---|---|
| **Opening carrying value as at 01 July 2023** | | |
| Cost | 550,000 | 550,000 |
| Cost | 550,000 | 550,000 |

## 12. Intangible assets

### 12.1 Reconciliation of carrying value

**2025**

| | Computer software | Total |
|---|---|---|
| **Opening carrying value as at 01 July 2024** | | |
| Cost | 2,108,536 | 2,108,536 |
| Accumulated depreciation and impairment | (1,050,848) | (1,050,848) |
| | **1,057,688** | **1,057,688** |
| Additions from acquisitions | 220,580 | 220,580 |
| **Closing carrying value as at 30 June 2025** | **1,278,268** | **1,278,268** |
| Cost | 2,329,116 | 2,329,116 |
| Accumulated amortisation and impairment | (1,050,848) | (1,050,848) |
| | **1,278,268** | **1,278,268** |



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|---|---|---|---|

### 12. Intangible assets (continued)

**2024**

| | | Computer software | Other assets | Total |
|---|---|---|---|---|
| **Opening carrying value as at 01 July 2023** | | | | |
| Cost | | 2,941,080 | - | 2,941,080 |
| Accumulated depreciation and impairment | | (1,585,511) | - | (1,585,511) |
| | | **1,355,569** | **-** | **1,355,569** |
| Additions from acquisitions | | 330,870 | - | 330,870 |
| Correction of prior period errors | | (636,896) | - | (636,896) |
| Amortisation | 40 | (12,349) | - | (12,349) |
| | | **(318,375)** | **-** | **(318,375)** |
| **Carrying value of disposals / transfers** | | | | |
| Cost | | - | (526,519) | (526,519) |
| Accumulated depreciation and impairment | | 547,012 | - | 547,012 |
| | | **547,012** | **(526,519)** | **20,493** |
| **Closing carrying value as at 30 June 2024** | | **1,584,206** | **(526,519)** | **1,057,687** |
| Cost | | 2,635,054 | (526,519) | 2,108,535 |
| Accumulated amortisation and impairment | | (1,050,848) | - | (1,050,848) |
| | | **1,584,206** | **(526,519)** | **1,057,687** |

### 13. Financial liabilities

| | | | |
|---|---|---|---|
| Finance lease liabilities | 13.3 | 1,052,015 | 1,386,187 |
| Less: Transferred to current liabilities | | (162,737) | (334,172) |
| **Total non-current liabilities** | | **889,278** | **1,052,015** |

### 13.1 Carrying value of current financial liabilities

**2025**

| | | Opening balance | Deposits | Withdrawals | Total |
|---|---|---|---|---|---|
| **Carrying value as at 30 June 2025** | | | | | |
| Current portion of Finance lease liabilities | 13.3 | 334,172 | 162,737 | (334,172) | **162,737** |

**2024**

| | | Opening balance | Deposits | Withdrawals | Total |
|---|---|---|---|---|---|
| **Carrying value as at 30 June 2024** | | | | | |
| Current portion of Finance lease liabilities | 13.3 | 527,450 | 408,093 | (601,371) | **334,172** |



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|---|---|---|

### 13. Financial liabilities (continued)

### 13.2 Carrying value of non-current financial liabilities

**2025**

| | Opening balance | Deposits | Withdrawals | Total |
|---|---|---|---|---|
| **Carrying value as at 30 June 2025** | | | | |
| Finance lease liability | 1,052,015 | - | - | **1,052,015** |
| Transferred to current liabilities | (334,172) | (162,737) | 334,172 | (162,737) |
| **Total** | **717,843** | **(162,737)** | **334,172** | **889,278** |

**2024**

| | Opening balance | Deposits | Withdrawals | Difference | Total |
|---|---|---|---|---|---|
| **Carrying value as at 30 June 2024** | | | | | |
| Finance lease liability | - | 1,460,108 | - | - | **1,460,108** |
| Transferred to current liabilities | (527,450) | (408,093) | 601,371 | **(73,921)** | (408,093) |
| **Total** | **(527,450)** | **1,052,015** | **601,371** | **(73,921)** | **1,052,015** |

### 13.3 Obligation under finance leases

**The municipality as lessee**

The obligations under finance leases are as follow:

| | | |
|---|---|---|
| **Minimum lease payments** | | |
| Payable within 1 year | 162,737 | 334,172 |
| Payable within 2 to 5 years | 889,278 | 1,052,015 |
| **Total minimum lease payments** | **1,052,015** | **1,386,187** |
| **Present value of minimum lease payments** | | |
| Payable within 1 year | 162,737 | 334,172 |
| Payable within 2 to 5 years | 889,278 | 1,052,015 |
| **Total** | **1,052,015** | **1,386,187** |
| Current liability | 162,737 | 334,172 |
| Non-current liability | 889,278 | 1,052,015 |

### 14. Employee benefits

| | | | |
|---|---|---|---|
| **Current employee benefits** | | | |
| Post employment health care benefits | | 3,300,000 | 3,050,995 |
| Ex-gratia pension benefits | 14.1 | 7,670 | 7,100 |
| Provision for long-service awards | 14.2 | 2,778,522 | 1,655,618 |
| Provision for bonuses | 14.3 | 7,364,826 | 6,794,511 |
| Leave accrual | 14.4 | 22,288,865 | 20,423,714 |
| Overtime payable | 14.5 | 2,483,276 | 1,975,009 |
| | | **38,223,159** | **33,906,947** |



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## Notes to the Annual Financial Statements

| Figures in Rand | | 2025 | 2024 |
|---|---|---|---|

### 14. Employee benefits (continued)

| | | | |
|---|---|---|---|
| **Non-current employee benefits** | | | |
| Post employment health care benefits | | 67,920,000 | 59,764,000 |
| Ex-gratia pension benefits | 14.1 | 22,920 | 19,930 |
| Provision for long-service awards | 14.2 | 12,179,478 | 11,969,382 |
| | | **80,122,398** | **71,753,312** |
| **Total** | | **118,345,557** | **105,660,259** |

### 14.1 Ex-gratia pension benefits

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out by Mr Chanan Weiss of ARCH Actuarial Consulting (Pty) Ltd. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the projected unit credit method..

| | **Number** | **Number** |
|---|---|---|
| In-service members (Employees) | 13 | 13 |

The liability in respect of past service has been estimated as follow:

| | | |
|---|---|---|
| Pension benefit | 30,590 | 27,030 |
| **Total liability** | **30,590** | **27,030** |

### 14.2 Provision for long-service awards

| | | |
|---|---|---|
| Current liabilities | 2,778,522 | 8,097,526 |
| Non-current liabilities | 12,179,478 | 11,969,382 |
| **Total liability** | **14,958,000** | **20,066,908** |

### 14.3 Provision for bonuses

| | | |
|---|---|---|
| Opening Balance | 6,794,511 | 6,414,537 |
| Current service cost | 12,571,038 | 11,442,751 |
| Benefits paid | (12,000,722) | (11,062,777) |
| **Undefined Difference** | **(1)** | **-** |
| **Closing balance** | **7,364,826** | **6,794,511** |

### 14.4 Leave accrual

| | | |
|---|---|---|
| Opening Balance | 20,423,714 | 19,652,655 |
| Current service cost | 3,772,946 | 2,522,067 |
| Benefits paid | (1,907,795) | (1,751,008) |
| **Closing balance** | **22,288,865** | **20,423,714** |

### 14.5 Overtime payable

| | | |
|---|---|---|
| Opening Balance | 1,975,009 | 1,988,685 |
| Benefits paid | 508,267 | (13,676) |
| **Closing balance** | **2,483,276** | **1,975,009** |



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|---|---|---|---|

### 15. Consumer deposits

| | | |
|---|---|---|
| Building plans | 1,059,038 | 1,149,360 |
| Electricity | 204,499 | 205,374 |
| Posters | 30,308 | 30,906 |
| Rental properties | 380,239 | 406,885 |
| Water | 8,611,229 | 7,813,036 |
| Wayleave | 369,817 | 133,816 |
| **Total** | **10,655,130** | **9,739,377** |

Deposits are released on termination of the contract or when the contractual services are delivered.

### 16. Trade and other payables from exchange transactions

| | | | |
|---|---|---|---|
| Bulk purchases | 16.1 | 54,581,361 | 43,777,206 |
| Contractors | 16.2 | 11,869,631 | 13,712,563 |
| Control and clearing accounts | | 1,539,016 | 446,721 |
| Other payables | 16.3 | 22,653,539 | 25,771,488 |
| **Total** | | **90,643,547** | **83,707,978** |

### 16.1 Bulk purchases

| | | |
|---|---|---|
| Bulk electricity | 54,581,361 | 43,777,206 |

### 16.2 Contractors

| | | |
|---|---|---|
| Retentions | 11,869,631 | 13,712,563 |

### 16.3 Other payables

| | | |
|---|---|---|
| Agency fees | (1,119) | (1,126) |
| Fair value adjustment | 501 | 501 |
| Payables and accruals | 16,849,509 | 14,382,897 |
| Unallocated deposits | 1,345,285 | 1,108,451 |
| Advance payments | 4,459,363 | 10,280,765 |
| **Total** | **22,653,539** | **25,771,488** |



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### 17. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent

| | | 2025 | | | | | 2024 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Opening balance** | **Funds received** | **Transfer to revenue** | **Repayment unspent grants** | **Closing balance** | **Opening balance** | **Funds received** | **Transfer to revenue** | **Repayment unspent grants** | **Closing balance** |
| **Capital** | | | | | | | | | | | |
| Monetary Allocations | 17.1 | (4,102,592) | 52,136,144 | (46,465,237) | (926,013) | **642,302** | 14,149 | 41,443,320 | (40,375,588) | (5,184,474) | **(4,102,593)** |
| **Operational** | | | | | | | | | | | |
| Monetary Allocations | 17.2 | 58,639 | 21,629,962 | (18,069,922) | (255,339) | **3,363,340** | 6,802,685 | 42,793,914 | (48,363,491) | (1,174,467) | **58,641** |
| **Total** | | **(4,043,953)** | **73,766,106** | **(64,535,159)** | **(1,181,352)** | **4,005,642** | **6,816,834** | **84,237,234** | **(88,739,079)** | **(6,358,941)** | **(4,043,952)** |



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**17. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)**

**17.1 Unspent capital monetary allocations**

| | 2025 | | | | | 2024 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Opening balance** | **Funds received** | **Transfer to revenue** | **Repayment unspent grants** | **Closing balance** | **Opening balance** | **Funds received** | **Transfer to revenue** | **Repayment unspent grants** | **Closing balance** |
| **District Municipalities** | | | | | | | | | | |
| Western Cape | 1,026,517 | 100,000 | (433,321) | - | **693,196** | 2,205,185 | 672,000 | (1,850,669) | - | **1,026,516** |
| **National Government** | | | | | | | | | | |
| Energy Efficiency and Demand Side Management Grant | - | 3,500,000 | (2,862,785) | - | **637,215** | - | - | - | - | **-** |
| Integrated National Electrification Programme Gran | 122,359 | - | - | (900,000) | **(777,641)** | (777,641) | 900,000 | - | - | **122,359** |
| Municipal Disaster Relief Grant | - | 3,195,000 | (3,188,330) | - | **6,670** | - | - | - | - | **-** |
| Municipal Infrastructure Grant | 59,596 | 24,595,000 | (24,595,000) | (16,000) | **43,596** | 1,111,284 | 23,312,000 | (23,295,562) | (1,068,126) | **59,596** |
| Regional Bulk Infrastructure Grant | 548,655 | - | - | - | **548,655** | 1,600,376 | - | - | (1,051,722) | **548,654** |
| Urban Settlement Development Grant | 471,155 | - | - | - | **471,155** | 471,155 | - | - | - | **471,155** |
| Water Services Infrastructure Grant | - | 15,000,000 | (14,998,801) | - | **1,199** | 2,558,224 | - | - | (2,558,224) | **-** |
| **Total** | **1,201,765** | **46,290,000** | **(45,644,916)** | **(916,000)** | **930,849** | **4,963,398** | **24,212,000** | **(23,295,562)** | **(4,678,072)** | **1,201,764** |
| **Provincial Government** | | | | | | | | | | |
| Western Cape | (6,330,874) | 5,746,144 | (387,000) | (10,013) | **(981,743)** | (7,154,434) | 16,559,320 | (15,229,357) | (506,402) | **(6,330,873)** |

**Provincial Government**



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**17. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)**

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Municipal Infrastructure | (1,046,497) | - | - | - | **(1,046,497)** | (1,046,497) | - | - | - | **(1,046,497)** |
| Economic Development and Tourism SMME Booster | 68 | - | - | - | **68** | 68 | - | - | - | **68** |
| Municipal Infrastructure | (206,126) | - | - | - | **(206,126)** | (206,126) | - | - | - | **(206,126)** |
| Regional Social Economic Program | - | - | - | - | **-** | 106,402 | 200,000 | (200,000) | (106,402) | **-** |
| Maintenance and Construction of Transport Infrastructure | (5,061,033) | 5,489,144 | (130,000) | - | **298,111** | (6,883,633) | 14,701,538 | (12,878,938) | - | **(5,061,033)** |
| Fire Services | 10,013 | - | - | (10,013) | **-** | - | 985,000 | (974,987) | - | **10,013** |
| Loadshedding Relief Grant | - | - | - | - | **-** | 475,000 | - | (474,999) | - | **1** |
| Electronic Case Management Intervention | - | - | - | - | **-** | 400,000 | - | - | (400,000) | **-** |
| Borehole Installation | - | 257,000 | (257,000) | - | **-** | - | - | - | - | **-** |
| Sport and Recreation | (27,299) | - | - | - | **(27,299)** | 352 | 672,782 | (700,433) | - | **(27,299)** |
| **Total** | **(6,330,874)** | **5,746,144** | **(387,000)** | **(10,013)** | **(981,743)** | **(7,154,434)** | **16,559,320** | **(15,229,357)** | **(506,402)** | **(6,330,873)** |
| **Total unspent capital monetary allocations** | **(4,102,592)** | **52,136,144** | **(46,465,237)** | **(926,013)** | **642,302** | **14,149** | **41,443,320** | **(40,375,588)** | **(5,184,474)** | **(4,102,593)** |



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**17. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)**

**17.2 Unspent operational monetary allocations**

| | 2025 | | | | | 2024 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Opening balance** | **Funds received** | **Transfer to revenue** | **Repayment unspent grants** | **Closing balance** | **Opening balance** | **Funds received** | **Transfer to revenue** | **Repayment unspent grants** | **Closing balance** |
| **District Municipalities** | | | | | | | | | | |
| Western Cape | 2,283,862 | 36,000 | (35,029) | (150,000) | **2,134,833** | 2,133,862 | 150,000 | - | - | **2,283,862** |
| **Foreign Governments and International Organisations** | | | | | | | | | | |
| Unspecified | 3,684 | 315,703 | - | - | **319,387** | 1,116,990 | 679,910 | (1,793,216) | - | **3,684** |
| **National Government** | | | | | | | | | | |
| Expanded Public Works Programme Integrated Grant | (198,128) | 1,559,000 | (1,360,872) | - | **-** | (80,676) | 3,247,000 | (3,364,452) | - | **(198,128)** |
| Local Government Financial Management Grant | - | 1,600,000 | (1,600,000) | - | **-** | 45 | 1,550,000 | (1,550,045) | - | **-** |
| Municipal Disaster Relief Grant | - | 417,000 | (76,233) | - | **340,767** | - | - | - | - | **-** |
| Municipal Infrastructure Grant | - | 1,000,000 | (996,464) | - | **3,536** | - | 997,000 | (997,000) | - | **-** |
| Neighbourhood Development Partnership Grant | 322 | - | - | - | **322** | 322 | - | - | - | **322** |
| **Total** | **(197,806)** | **4,576,000** | **(4,033,569)** | **-** | **344,625** | **(80,309)** | **5,794,000** | **(5,911,497)** | **-** | **(197,806)** |
| **Private Enterprises** | | | | | | | | | | |
| Other transfers private enterprises | 2,207,199 | 3,493,788 | (25,510) | - | **5,675,477** | 1,199,504 | 2,082,845 | (1,075,150) | - | **2,207,199** |





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### 17. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Provincial Government** | | | | | | | | | | |
| Western Cape | (4,238,300) | 13,208,471 | (13,975,814) | (105,339) | **(5,110,982)** | 2,432,638 | 34,087,159 | (39,583,628) | (1,174,467) | **(4,238,298)** |
| **Provincial Government** | | | | | | | | | | |
| Water Resilience Grant | - | - | - | - | **-** | 568,189 | - | (568,189) | - | **-** |
| Human Settlements Development Grant (Beneficiaries) | (4,493,639) | 4,691,991 | (4,988,243) | - | **(4,789,891)** | - | 33,460,159 | (37,953,798) | - | **(4,493,639)** |
| Specify (Add grant description) | - | - | - | - | **-** | 1 | - | - | - | **1** |
| Community Development Worker Operational Support Grant | 50,948 | 132,000 | (64,467) | (50,948) | **67,533** | (10,019) | 132,000 | (71,033) | - | **50,948** |
| Accelerated Housing Delivery | - | 7,035,480 | (8,090,802) | - | **(1,055,322)** | - | - | - | - | **-** |
| Municipal Energy Resilience Grant | - | 700,000 | (289,800) | - | **410,200** | - | - | - | - | **-** |
| Municipal Accreditation and Capacity Building Grant | 49,391 | 249,000 | (442,502) | (49,391) | **(193,502)** | 559,867 | 245,000 | (195,609) | (559,867) | **49,391** |
| Thusong Services Centre Grant | - | 150,000 | - | - | **150,000** | - | - | - | - | **-** |
| Service Delivery and Capacity Building Grant | - | - | - | - | **-** | 1,100,000 | - | (499,999) | (600,000) | **1** |
| Financial Management Capability Grant | 155,000 | 250,000 | (100,000) | (5,000) | **300,000** | 214,600 | 250,000 | (295,000) | (14,600) | **155,000** |
| **Total** | **(4,238,300)** | **13,208,471** | **(13,975,814)** | **(105,339)** | **(5,110,982)** | **2,432,638** | **34,087,159** | **(39,583,628)** | **(1,174,467)** | **(4,238,298)** |
| **Total unspent operational monetary allocations** | **58,639** | **21,629,962** | **(18,069,922)** | **(255,339)** | **3,363,340** | **6,802,685** | **42,793,914** | **(48,363,491)** | **(1,174,467)** | **58,641** |



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|---|---|---|---|

### 18. Provisions (Current and non-current)

| | | | |
|---|---|---|---|
| Landfill Sites | 18.1 | 67,623,469 | 55,961,507 |

**Split between current and non-current**

| | | |
|---|---|---|
| Current | 3,791,013 | 3,630,749 |
| Non-current | 63,832,456 | 52,330,758 |
| **Total** | **67,623,469** | **55,961,507** |

### 18.1 Landfill Sites

| | | |
|---|---|---|
| Opening Balance | 55,961,508 | 49,415,526 |
| Additional provisions raised | 5,624,468 | 1,379,651 |
| Increases (Passage of Time/Discounted Rate) | 6,037,493 | 5,166,330 |
| **Closing balance** | **67,623,469** | **55,961,507** |

**Split between current and non-current**

| | | |
|---|---|---|
| Current | 3,791,013 | 3,630,749 |
| Non-current | 63,832,456 | 52,330,758 |
| **Total** | **67,623,469** | **55,961,507** |

The Rehabilitation cost of all landfill sites was prepared by an independent qualified engineer in order to determine the present value to rehabilitate the landfill sites at the end of its useful life.

An appropriate discount rate was used to determine the present value of the future landfill rehabilitation liability.

The total obligation at year-end can be attributed to the following sites:

| Location | Estimated Decommision Date: | Post closure monitoring date | | |
|---|---|---|---|---|
| Ceres | June 2003 | 30 June 2023 | 4,213,935 | 4,075,675 |
| Prince Alfred's Hamlet | June 2046 | 30 June 2076 | 22,036,955 | 17,485,637 |
| Op-die-Berg | June 2034 | 30 June 2064 | 6,442,276 | 5,935,678 |
| Tulbagh | June 2035 | 30 June 2065 | 19,982,134 | 17,218,755 |
| Wolseley | June 2043 | 30 June 2073 | 14,948,169 | 11,245,762 |
| | | | **67,623,469** | **55,961,507** |

| **Rates used** | **2025** | **2024** |
|---|---|---|
| Discount Rate | 7.15 - 11.045% | 5.25 - 12.49% |
| Inflation Rate | 5.02% | 5.02% |

| **Current Cost of Rehabilitation** | **30 June 2025** | **30 June 2024** |
|---|---|---|
| Ceres | 4,335,934 | 4,184,795 |
| Prince Alfred's Hamlet | 77,452,977 | 71,240,342 |
| Op-die-Berg | 10,500,425 | 10,533,459 |
| Tulbagh | 34,486,888 | 33,067,977 |
| Wolseley | 43,807,980 | 41,996,226 |



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| Figures in Rand | 2025 | 2024 |
|---|---|---|

**18. Provisions (Current and non-current) (continued)**

| Future Cost of Rehabilitation | 30 June 2025 | 30 June 2024 |
|---|---|---|
| Ceres | 4,437,988 | 4,363,482 |
| Prince Alfred's Hamlet | 224,271,546 | 226,499,965 |
| Op-die-Berg | 18,972,563 | 20,306,976 |
| Tulbagh | 63,715,788 | 65,677,557 |
| Wolseley | 115,215,551 | 119,728,149 |

**19. Reserves and funds**

| | | |
|---|---|---|
| Capital Replacement Reserve | 11,166,356 | 11,166,358 |

**20. Services charges**

| | | |
|---|---|---|
| **Total Service Charges** | | |
| Service Charges | 508,072,018 | 528,791,554 |

Detail of service charges per service less revenue foregone:

| | 2025 | 2024 |
|---|---|---|
| Electricity | 395,036,514 | 371,021,863 |
| Waste Management | 39,814,946 | 40,250,637 |
| Waste Water Management | 35,146,829 | 33,326,330 |
| Water Management | 38,073,728 | 84,192,722 |

**21. Sales of goods and rendering of services**

| | | |
|---|---|---|
| Advertisements | 67,381 | 94,113 |
| Application Fees for Land Usage | 455,812 | 100,139 |
| Building Plan Approval | 1,071,428 | 1,142,210 |
| Building Plan Clause Levy | - | 4 |
| Camping Fees | 3,058,440 | 2,732,095 |
| Cemetery and Burial | 273,988 | 142,264 |
| Cleaning and Removal | 54,795 | 43,197 |
| Drainage Fees | - | 96 |
| Encroachment Fees | 125,549 | 68,057 |
| Entrance Fees | 586,169 | 562,533 |
| Fire Services | 29,093 | 21,070 |
| Management Fees | 9,289,565 | 9,340,870 |
| Photo copies, Faxes and Telephone charges | 48,689 | 42,694 |
| Sale of Goods | 126,686 | 57,800 |
| Scrap, Waste & Other Goods | 193,769 | 92,021 |
| Town Planning and Servitudes | 217 | - |
| Valuation Services | 49,061 | 44,619 |
| **Total** | **15,430,642** | **14,483,782** |

**22. Agency services**

| | | |
|---|---|---|
| Provincial | 4,948,368 | 4,738,934 |

**23. Interest earned from receivables**

| | | | |
|---|---|---|---|
| Exchange receivables | 23.1 | 27,153,392 | 28,557,418 |
| Non-exchange receivables | 23.2 | 4,881,176 | 4,091,476 |
| **Total** | | **32,034,568** | **32,648,894** |



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|---|---|---|

### 23. Interest earned from receivables (continued)

### 23.1 Interest earned from exchange receivables

| | | |
|---|---|---|
| **Consumer receivables** | | |
| Electricity | 1,975,335 | 1,558,439 |
| Water | 11,024,464 | 11,998,118 |
| Waste water management | 8,146,575 | 6,926,881 |
| Waste management | 5,653,633 | 7,638,800 |
| Service charges | 105,608 | 121,837 |
| | **26,905,615** | **28,244,075** |
| **Other receivables** | | |
| Property rental debtors | 247,777 | 313,343 |
| **Total** | **27,153,392** | **28,557,418** |

### 23.2 Interest earned from non-exchange receivables

| | | |
|---|---|---|
| **Consumer receivables** | | |
| Property rates | 4,881,176 | 4,091,476 |

### 24. Interests on current and non-current assets

| | | |
|---|---|---|
| Bank accounts | 9,546,995 | 10,227,455 |
| Short-term investments and call accounts | 9,211,049 | 11,791,293 |
| **Total** | **18,758,044** | **22,018,748** |

### 25. Rent from fixed assets

| | | |
|---|---|---|
| Market related | 6,764,809 | 6,007,232 |

### 26. Operational revenue

| | | |
|---|---|---|
| **Exchange revenue** | | |
| Administrative Handling Fees | 379,927 | 452,396 |
| Bad Debts Recovered | 1,529 | - |
| Breakages and Losses Recovered | 5,176 | 4,334 |
| Collection Charges | (2,225) | (713) |
| Discounts and Early Settlements | (785,580) | (684,853) |
| Incidental Cash Surpluses | 4,778 | 7,465 |
| Inspection fees | 977 | 1,218,590 |
| Insurance Refund | 48,435 | 1,045,097 |
| Merchandising, Jobbing and Contracts | 45,219 | 20,182 |
| Registration fees | 68,456 | 65,434 |
| Request for information | 2,321 | 3,671 |
| Skills Development Levy Refund | 381,386 | 417,619 |
| Staff and Councillors Recoveries | 33,700 | 27,700 |
| Development Charges | 2,150,762 | 469,143 |
| **Total** | **2,334,861** | **3,046,065** |



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|---|---|---|

### 27. Construction Contract Revenue

| | | |
|---|---|---|
| Construction Contract Revenue | 11,373,082 | 33,460,159 |

The municipality participates as a non-accredited municipality in the National Housing Programme. In the arrangement, the municipality is appointed to construct low-cost houses for the beneficiaries of the National Housing Programme. Refer to note 44 for construction expenses recognised.

### 28. Service charges - Availability charges

| | | |
|---|---|---|
| **Electricity** | | |
| Availability charges | 2,824,476 | 2,990,685 |

Detail of availability charges per service:.

| | 2025 | 2024 |
|---|---|---|
| Electricity | 936,259 | 973,948 |
| Waste Management | 384,245 | 425,319 |
| Waste Water Management | 848,881 | 847,343 |
| Water Management | 669,091 | 744,075 |

### 29. Property rates by usage

| | | |
|---|---|---|
| Agricultural property | 25,012,504 | 25,294,570 |
| Business and commercial properties | 21,487,520 | 19,963,699 |
| Industrial properties | 12,750,122 | 11,521,095 |
| Public benefit organisations | 17,775 | - |
| Public service infrastructure properties | 489,751 | 453,417 |
| Public service purposes properties | 18,390,026 | 16,820,067 |
| Residential properties | 26,789,750 | 25,023,290 |
| Vacant land | 2,382,757 | 2,240,508 |
| **Total** | **107,320,205** | **101,316,646** |

### 30. Surcharges and taxes

| | | |
|---|---|---|
| Surcharges | - | 2,189 |
| Taxes | 7,975,570 | 9,119,469 |
| **Total** | **7,975,570** | **9,121,658** |

### 31. Fines, penalties and forfeits

| | | | |
|---|---|---|---|
| Fines | 31.1 | 19,699,324 | 16,301,692 |
| Forfeits | 31.2 | 2,654,317 | 4,332,655 |
| **Total** | | **22,353,641** | **20,634,347** |

### 31.1 Fines

| | | |
|---|---|---|
| **Traffic fines** | | |
| Court fines | 2,082 | 18,946 |
| Service provider fines | 19,658,150 | 16,118,600 |
| | **19,660,232** | **16,137,546** |



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## Notes to the Annual Financial Statements

| Figures in Rand | | 2025 | 2024 |
|---|---|---|---|
| **31. Fines, penalties and forfeits (continued)** | | | |
| **Other fines** | | | |
| Building fines | | 212 | - |
| Illegal connections | | 31,984 | 159,086 |
| Overdue books | | 6,896 | 5,060 |
| | | **39,092** | **164,146** |
| **Total** | | **19,699,324** | **16,301,692** |
| **31.2 Forfeits** | | | |
| Unclaimed money | | 2,654,317 | 4,332,655 |
| **32. Licence and permits** | | | |
| Non-exchange revenue | | 1,068,580 | 1,182,780 |
| **33. Transfers and subsidies - Revenue** | | | |
| **Operational** | | | |
| Monetary allocations | 33.1 | 150,058,027 | 145,661,090 |
| **Capital** | | | |
| Allocations in-kind | 33.2 | 1,458,000 | - |
| Monetary allocations | 33.3 | 40,834,480 | 36,536,411 |
| **Total transfers and subsidies: Capital** | | **42,292,480** | **36,536,411** |
| **Total** | | **192,350,507** | **182,197,501** |
| **33.1 Monetary allocations: Operational** | | | |
| District municipalities | | 130,460 | 295,000 |
| Foreign government and international organisations | | - | 1,882,664 |
| National governments | | 3,884,252 | 5,746,833 |
| Provincial government | | 311,805 | 932,443 |
| National revenue fund | | 145,706,000 | 135,729,000 |
| Private enterprises | | 25,510 | 1,075,150 |
| **Total** | | **150,058,027** | **145,661,090** |
| **National governments** | | | |
| Expanded Public Works Programme Integrated Grant | | 1,360,037 | 3,349,100 |
| Local Government Financial Management Grant | | 1,461,461 | 1,400,733 |
| Municipal Disaster Relief Grant | | 66,290 | - |
| Municipal Infrastructure Grant | | 996,464 | 997,000 |
| | | **3,884,252** | **5,746,833** |
| **Provincial government** | | | |
| Community Development Workers Grant (CDW) | | 59,805 | 68,843 |
| Water Resilience Grant | | - | 494,078 |
| Municipal Energy Resilience Grant | | 252,000 | 369,522 |
| | | **311,805** | **932,443** |



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|---|---|---|

### 33. Transfers and subsidies - Revenue (continued)

**Departmental agencies and accounts**

### 33.2 Allocations in-kind: Capital

| | | |
|---|---|---|
| Private enterprises | 1,458,000 | - |

### 33.3 Monetary allocations: Capital

| | | |
|---|---|---|
| District municipalities | 433,321 | 1,850,669 |
| Foreign government and international organisations | - | 221,793 |
| National government | 40,064,638 | 20,250,400 |
| Provincial governments | 336,521 | 14,213,549 |
| **Total** | **40,834,480** | **36,536,411** |

**National government**

| | | |
|---|---|---|
| Municipal Infrastructure Grant | 21,386,957 | 20,250,400 |
| Energy Efficiency and Demand Side Management Grant | 2,862,785 | - |
| Water Services Infrastructure Grant | 13,042,435 | - |
| Municipal Disaster Relief Grant | 2,772,461 | - |
| | **40,064,638** | **20,250,400** |



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|---|---|---|---|

### 33. Transfers and subsidies - Revenue (continued)

**Provincial governments**

| | | | |
|---|---|---|---|
| Maintenance and Construction of Transport Infrastructure | | 113,043 | 11,905,394 |
| Fire Service Capacity Building Grant | | - | 847,815 |
| Development of sport and recreation facilities | | - | 612,515 |
| Borehole Installation and Groundwater Quality Monitoring | | 223,478 | 434,782 |
| Emergency Municipal Load-Shedding Relief Grant | | - | 413,043 |
| | | **336,521** | **14,213,549** |

### 34. Gain/(Loss) on disposal of fixed and intangible assets

| | | | |
|---|---|---|---|
| Gains/(losses) on disposals | 34.1 | 10,411,508 | (978,802) |
| Fair value adjustment | | (1,946,261) | 2,803,986 |
| Gains/(losses) on discontinued operations and disposals of non-current assets | | 104,883 | - |
| Increase/(decrease) to net-realisable value of inventory | | (487,281) | (3,802) |
| **Total** | | **8,082,849** | **1,821,382** |

### 34.1 Gains/(losses) on disposals

| | | | |
|---|---|---|---|
| Investment property | | 10,710,827 | - |
| Property, plant and equipment | | (299,319) | (978,802) |
| **Total** | | **10,411,508** | **(978,802)** |

### 35. Employee related cost

| | | | |
|---|---|---|---|
| Senior management | 35.1 | 11,323,973 | 7,033,513 |
| Municipal staff | 35.2 | 253,692,245 | 231,843,443 |
| **Total** | | **265,016,218** | **238,876,956** |

### 35.1 Senior management costs

**2025**

| | Municipal manager | Chief financial officer | Director Corporate Services | Director Community Services | Director Technical Services | Total |
|---|---|---|---|---|---|---|
| Basic salary | 2,001,560 | 2,468,196 | 3,459,607 | 194,047 | 269,073 | 8,392,483 |
| Bonuses | 300,301 | 318,089 | 318,089 | 65,738 | 63,395 | 1,065,612 |
| Allowances | 199,200 | 650,339 | 283,200 | 55,800 | 213,439 | 1,401,978 |
| Bargaining council | 286 | 286 | 286 | 36 | 142 | 1,036 |
| Pension | 259,421 | 160,545 | - | 34,929 | - | 454,895 |
| Unemployment insurance | 2,125 | 2,125 | 2,125 | 531 | 1,063 | 7,969 |
| | **2,762,893** | **3,599,580** | **4,063,307** | **351,081** | **547,112** | **11,323,973** |



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| Figures in Rand | 2025 | 2024 |
|---|---|---|

**35. Employee related cost (continued)**

**2024**

| | Municipal manager | Chief financial officer | Director Corporate Services | Director Technical Services | Total |
|---|---|---|---|---|---|
| Basic salary | 1,315,913 | 752,310 | 1,186,207 | 827,560 | 4,081,990 |
| Bonuses | 232,653 | 190,185 | 190,185 | 190,185 | 803,208 |
| Allowances | 199,200 | 590,973 | 327,543 | 640,317 | 1,758,033 |
| Bargaining council | 270 | 270 | 270 | 270 | 1,080 |
| Medical | 31,664 | - | - | - | 31,664 |
| Pension | 224,444 | 124,594 | - | - | 349,038 |
| Unemployment insurance | 2,125 | 2,125 | 2,125 | 2,125 | 8,500 |
| | **2,006,269** | **1,660,457** | **1,706,330** | **1,660,457** | **7,033,513** |

The Municipal Manager and Directors are remunerated in terms of the Waiver from the Upper Limites of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers, issued in terms of the Local Government: Municipal Systems Act 32 of 2000.

The Remuneration of Executives as disclosed above refer to the actual amounts paid to them during the 2025 and 2024 years respectively.

The increase in total remuneration paid from 2024 to 2025 is due to the backpay in terms of the waiver granted.

**35.2 Municipal staff costs**

| | | |
|---|---|---|
| Basic salary | 154,470,838 | 141,863,238 |
| Bonuses | 11,505,427 | 10,639,545 |
| Service-related benefits | 31,965,465 | 28,520,329 |
| Allowances | 10,229,336 | 8,619,243 |
| Bargaining council | 78,191 | 74,384 |
| Group life insurance | 5,565,547 | 4,737,982 |
| Medical | 10,510,870 | 9,802,375 |
| Pension | 23,523,621 | 22,033,688 |
| Post-retirement benefit: Medical | 1,981,000 | 1,981,000 |
| Post-retirement benefit: Pension | 2,340 | 2,490 |
| Unemployment insurance | 1,215,168 | 1,162,477 |
| Skills Development Fund Levy | 2,644,442 | 2,406,692 |
| **Total** | **253,692,245** | **231,843,443** |

**36. Remuneration of councillors**

| | | | |
|---|---|---|---|
| Executive Mayor/Mayor | 36.1 | 1,009,718 | 976,235 |
| Speaker | 36.2 | 871,238 | 802,468 |
| Deputy executive mayor | 36.3 | 818,548 | 743,678 |
| Executive committee | 36.4 | 3,282,464 | 2,965,197 |
| Section 79 committee chairperson | 36.5 | 756,409 | 492,751 |
| All other councillors | 36.6 | 5,576,904 | 5,650,616 |
| **Total** | | **12,315,281** | **11,630,945** |



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|---|---|---|

### 36. Remuneration of councillors (continued)

### 36.1 Executive Mayor/Mayor

| | | |
|---|---|---|
| **Allowances and service related benefits** | | |
| Basic salary | 904,758 | 862,993 |
| Cell phone allowance | 43,200 | 45,600 |
| Travelling allowance | - | 9,515 |
| | **947,958** | **918,108** |
| **Social contributions** | | |
| Medical aid benefits | - | 18,824 |
| Pension fund contributions | 61,760 | 39,303 |
| | **61,760** | **58,127** |
| **Total** | **1,009,718** | **976,235** |

### 36.2 Speaker

| | | |
|---|---|---|
| **Allowances and service related benefits** | | |
| Basic salary | 707,082 | 638,121 |
| Cell phone allowance | 43,200 | 47,573 |
| | **750,282** | **685,694** |
| **Social contributions** | | |
| Medial aid benefits | - | 6,893 |
| Pension fund contributions | 120,956 | 109,881 |
| | **120,956** | **116,774** |
| **Total** | **871,238** | **802,468** |

### 36.3 Deputy executive mayor

| | | |
|---|---|---|
| **Allowances and service related benefits** | | |
| Basic salary | 657,422 | 560,895 |
| Cell phone allowance | 43,200 | 42,968 |
| Travelling allowance | - | 28,438 |
| | **700,622** | **632,301** |
| **Social contributions** | | |
| Medial aid benefits | - | 10,416 |
| Pension fund contributions | 117,926 | 100,961 |
| | **117,926** | **111,377** |
| **Total** | **818,548** | **743,678** |

### 36.4 Executive committee

| | | |
|---|---|---|
| **Allowances and service related benefits** | | |
| Basic salary | 2,312,921 | 2,275,509 |
| Cell phone allowance | 172,800 | 183,705 |
| Travelling allowance | 376,429 | 124,195 |
| | **2,862,150** | **2,583,409** |



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| **36. Remuneration of councillors (continued)** | | | |
| **Social contributions** | | | |
| Medial aid benefits | | - | 2,892 |
| Pension fund contributions | | 420,314 | 378,896 |
| | | **420,314** | **381,788** |
| **Total** | | **3,282,464** | **2,965,197** |
| **36.5 Section 79 committee chairperson** | | | |
| **Allowances and service related benefits** | | | |
| Basic salary | | 686,716 | 384,398 |
| Cell phone allowance | | 42,387 | 45,600 |
| Travelling allowance | | 775 | - |
| | | **729,878** | **429,998** |
| **Social contributions** | | | |
| Pension fund contributions | | 26,531 | 62,753 |
| **Total** | | **756,409** | **492,751** |
| **36.6 All other councillors** | | | |
| **Allowances and service related benefits** | | | |
| Basic salary | | 4,146,044 | 4,285,515 |
| Cell phone allowance | | 648,000 | 682,304 |
| Travelling allowance | | 163,636 | 21,380 |
| | | **4,957,680** | **4,989,199** |
| **Social contributions** | | | |
| Medial aid benefits | | - | 14,648 |
| Pension fund contributions | | 619,224 | 646,769 |
| | | **619,224** | **661,417** |
| **Total** | | **5,576,904** | **5,650,616** |
| **37. Bulk purchases** | | | |
| Electricity: Eskom | | 391,687,224 | 324,085,574 |
| **38. Inventory consumed** | | | |
| Consumables | | 2,782,707 | 2,135,022 |
| Materials and supplies | | 21,434,842 | 20,776,646 |
| Water | | (4,621) | 332,891 |
| **Total** | | **24,212,928** | **23,244,559** |
| **39. Debt impairment** | | | |
| Trade and other receivables from exchange transactions | 4 | 56,016,406 | (57,033,353) |
| Property Rates | 5 | 7,439,309 | (11,608,669) |
| Non Specific Accounts | | 2,933,750 | (3,712,950) |
| **Total** | | **66,389,465** | **(72,354,972)** |



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| **40. Depreciation and amortisation** | | | |
| **Amortisation** | | | |
| Intangible assets | 12.1 | - | 12,349 |
| **Depreciation** | | | |
| Investment property | 9.1 | 409,934 | 408,718 |
| Property, plant and equipment | | 37,872,698 | 33,711,764 |
| | | **38,282,632** | **34,120,482** |
| **Total** | | **38,282,632** | **34,132,831** |
| **41. Impairment losses / (reversal) of impairment** | | | |
| **Impairment loss / Reversal of impairment** | | | |
| Property, plant and equipment | | 1,163,041 | 108,454 |
| **42. Interest** | | | |
| **42.1 Interest cost** | | | |
| Finance leases | 13.3 | 395,341 | 132,222 |
| Interest costs non-current provisions | 18 | 6,037,493 | 5,166,330 |
| Long service awards | | 1,414,000 | 1,243,000 |
| Post Employment Health Care | | 7,481,000 | 7,283,000 |
| Ex-gratia Pension | | 2,340 | 2,490 |
| **Total** | | **15,330,174** | **13,827,042** |
| **43. Rent on land** | | | |
| Rent on land | | 49,779 | 38,769 |
| **44. Contracted services** | | | |
| Consultants and professional services | 44.1 | 7,465,130 | 6,469,149 |
| Contractors | 44.2 | 22,552,052 | 46,092,570 |
| Outsourced services | 44.3 | 30,117,704 | 36,652,517 |
| **Total** | | **60,134,886** | **89,214,236** |
| **44.1 Consultants and professional services** | | | |
| **Business advisory services** | | | |
| Actuaries | | 20,500 | 17,300 |
| Audit committee | | 86,056 | 77,483 |
| Human resources | | 1,781,468 | 791,973 |
| Medical examinations | | 69,088 | 595 |
| Organisational | | 1,950 | 26,000 |
| Qualification verification | | 19,443 | 27,229 |
| Quality control | | 1,678,754 | 886,164 |
| Research and advisory | | 18,400 | 1,025,746 |
| **Total business advisory services** | | **3,675,659** | **2,852,490** |
| **Legal services** | | | |
| Legal advice and litigation | | 630,100 | 958,028 |



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### 44. Contracted services (continued)

| | | |
|---|---|---|
| **Engineering services** | | |
| Civil engineering | 1,719,473 | 1,323,090 |
| Electrical engineering | 372,000 | 854,301 |
| **Total engineering services** | **2,091,473** | **2,177,391** |
| **Infrastructure and planning services** | | |
| Architectural infrastructure and planning | 198,000 | - |
| Geodetic, control and surveys infrastructure and planning | 605,009 | 345,132 |
| Geoinformatic services infrastructure and planning | 131,279 | 136,108 |
| Town planner infrastructure and planning | 133,610 | - |
| **Total infrastructure and planning services** | **1,067,898** | **481,240** |
| **Total consultants and professional services** | **7,465,130** | **6,469,149** |

### 44.2 Contractors

| | | |
|---|---|---|
| **General services** | | |
| Building | 11,373,082 | 33,460,159 |
| Catering services | - | 1,900 |
| Chipping | 111,000 | 128,280 |
| Forestry | 229,414 | 434,121 |
| Gardening services | 3,702 | 2,910 |
| Gas | 8,530 | 9,025 |
| Pest control and fumigation | 23,735 | 14,690 |
| Photographer | 10,005 | - |
| Plants, flowers and other decorations | 13,562 | 12,750 |
| Stage and sound crew | 22,700 | 14,950 |
| Stream cleaning and ditching | 3,702 | - |
| Tracing agents and debt collectors | 23,138 | 25,608 |
| Transportation | 32,295 | 25,833 |
| **Total general services** | **11,854,865** | **34,130,226** |
| **Maintenance services** | | |
| Maintenance of buildings and facilities | 956,515 | 574,396 |
| Maintenance of equipment | 16,952 | 69,704 |
| Maintenance: Other | 9,723,720 | 11,318,244 |
| **Total maintenance service** | **10,697,187** | **11,962,344** |
| **Total contractor** | **22,552,052** | **46,092,570** |

Included in the contractors' building are the construction expenses of R11 373 082 (2024: R33 460 159) for the construction of low-cost houses, for which the municipality has been appointed as a Project Developer by the Provincial Department of Infrastructure. Refer to note 27 for the revenue recognition of construction contracts.

### 44.3 Outsourced services

| | | |
|---|---|---|
| **Business and advisory services** | | |
| Research and Advisory | 17 | 80 |
| Valuer | 55,696 | 279,364 |
| **Total business and advisory services** | **55,713** | **279,444** |



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| **44. Contracted services (continued)** | | | |
| **General services** | | | |
| Alien Vegetation Control | | 159,500 | - |
| Animal Care | | 30,045 | 11,500 |
| Burial Services | | 33,852 | 26,474 |
| Catering Services | | 230,103 | 585,521 |
| Cleaning Services | | 11,545 | 32,569 |
| Clearing and Grass Cutting Services | | 144,909 | 255,965 |
| Hygiene Services | | 1,269,704 | 1,203,434 |
| Illegal Dumping | | - | 197,192 |
| Litter Picking and Street Cleaning | | 5,900 | 1,960 |
| Meter Management | | 297,915 | 322,752 |
| Sewerage Services | | 32,038 | 30,600 |
| Traffic Fines Management | | 97,072 | 67,249 |
| Translators, Scribes and Editors | | 10,172 | 3,469 |
| Transport Services | | 2,800 | 10,830 |
| Veterinary Services | | 465,180 | 316,093 |
| **Total general services** | | **2,790,735** | **3,065,608** |
| **Trading services** | | | |
| Connection/Dis-connection: Electricity | | 857,270 | 693,329 |
| Electrical | | 1,367,606 | 8,939,997 |
| Security Services | | 25,046,380 | 23,674,139 |
| **Total trading services** | | **27,271,256** | **33,307,465** |
| **Total outsourced services** | | **30,117,704** | **36,652,517** |
| **45. Transfers and subsidies** | | | |
| **Operational** | | | |
| Monetary allocations | 45.1 | 4,633,156 | 2,877,601 |
| **45.1 Monetary allocations: Operational** | | | |
| Households | | 1,279,761 | 653,403 |
| Non-profit institutions | | 1,946,083 | 2,224,198 |
| Private Enterprises | | 1,407,312 | - |
| **Total** | | **4,633,156** | **2,877,601** |
| **46. Irrecoverable debts written off** | | | |
| Electricity | | 241,417 | 2,808,996 |
| Non specific accounts | | 51,304 | - |
| Waste management | | 2,385,974 | 44,022,184 |
| Waste water management | | 1,431,856 | 35,360,011 |
| Water | | 3,242,074 | 67,446,589 |
| Traffic Fines | | 7,804,000 | 7,245,450 |
| Property rates | | 190,685 | 2,285,032 |
| **Total** | | **15,347,310** | **159,168,262** |
| **Split between exchange and non-exchange** | | | |
| Exchange | | 7,352,625 | 149,637,780 |
| Non-exchange | | 7,994,685 | 9,530,482 |
| **Total** | | **15,347,310** | **159,168,262** |



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### 47. Operating leases

| | | |
|---|---|---|
| Investment Properties | 1,200,791 | 1,106,871 |

### 48. Operational cost

| | | |
|---|---|---|
| Advertising, Publicity and Marketing | 1,124,000 | 772,798 |
| Bank Charges, Facility and Card Fees | 451,764 | 413,813 |
| Bursaries (Employees) | - | 50,765 |
| Cleaning Services | 31,479 | 15,054 |
| Commission | 2,140,092 | 2,136,024 |
| Communication | 1,483,638 | 3,231,480 |
| Courier and Delivery Services | 3,317 | 1,234 |
| Deeds | 48,145 | 44,451 |
| Electricity Compliance Certificate | - | 3,810 |
| Entertainment | 6,821 | 1,671 |
| External Audit Fees | 4,386,789 | 3,754,262 |
| External Computer Service | 3,877,139 | 3,716,100 |
| Full Time Union Representative | 37,547 | 86,647 |
| Hire Charges | 7,442,232 | 4,969,829 |
| Insurance Underwriting | 2,551,179 | 1,831,180 |
| Learnerships and Internships | 626,992 | 768,373 |
| Levies Paid - Water Resource Management Charges | 2,376,854 | 1,862,537 |
| Licences | 543,461 | 620,491 |
| Management Fee | 4,880 | - |
| Municipal Services | 39,000 | 22,000 |
| Printing, Publications and Books | 590,763 | 343,857 |
| Professional Bodies, Membership and Subscription | 2,547,427 | 2,714,140 |
| Registration Fees | 28,062 | 47,212 |
| Remuneration to Ward Committees | 1,411,000 | 1,373,000 |
| Servitudes and Land Surveys | 3,500 | - |
| Signage | 1,212,884 | 1,109,022 |
| Toll Gate Fees | 5,385 | 1,532 |
| Transport Provided as Part of Departmental Activit | 65,535 | 55,759 |
| Travel Agency and Visa's | 7,960 | 29,182 |
| Travel and Subsistence | 970,272 | 945,684 |
| Uniform and Protective Clothing | 1,343,248 | 1,373,994 |
| Vehicle Tracking | 193,554 | 259,187 |
| Wet Fuel | 8,807,830 | 10,246,670 |
| Workmen's Compensation Fund | 2,468,872 | 2,101,537 |
| **Total** | **46,831,621** | **44,903,295** |



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### 49. Net cash from/(used) operating activities

| | | |
|---|---|---|
| (Deficit) surplus for the year | (882,723) | 95,586,657 |
| **Adjustments for:** | | |
| Depreciation and amortisation | 38,263,070 | 33,952,079 |
| Bad debts written off | 15,347,310 | 159,168,262 |
| Acturial Gain/Loss | 1,946,261 | (2,803,986) |
| (Gains) / Losses on disposal of assets | (10,494,065) | 1,087,056 |
| Increase / (Decrease) in provisions | 1,946,261 | (1,986,710) |
| Reversal of impairment loss | 1,140,717 | - |
| Finance Charges | 15,330,174 | 13,827,042 |
| Amortisation of Intangible Assets | - | 12,349 |
| Debt Impairment | 66,389,465 | (72,354,971) |
| Stock Adjustments | 487,281 | 3,802 |
| Operating Lease Income Accrued | (1,063,125) | (1,063,125) |
| Finance Lease: Deemed Loan Expenditure | (162,737) | (807,401) |
| **Movement in working capital** | | |
| (Increase) / Decrease in receivables from non-exchange transactions | (62,036,549) | (117,872,280) |
| (Increase) / Decrease in inventory | 6,549,420 | (18,474,255) |
| (Decrease) / Increase Taxes | (3,181,877) | (23,676,542) |
| Increase / (Decrease) in trade and other payables | 6,246,976 | (22,738,555) |
| Increase / (Decrease) in unspent conditional grants and receipts trade and other payable non-exchange transactions | 4,265,614 | (10,755,177) |
| Increase / (Decrease) in Unspent Public Contributions | 3,783,981 | (105,612) |
| Increase / (Decrease) in Consumer Deposits | 915,781 | 274,818 |
| **Net cash flows from operating activities** | **84,791,235** | **31,273,451** |



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### 50. GRAP 3 Adjustments

The following restatements and adjustments occurred which are set out below:

#### 50.1 Adjustments of Statement of financial performance items

**2024**

| | Ref | Note | As previously reported | Correction of error | Re-classification | Restated |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| **Exchange revenue** | | | | | | |
| Services Charges | | 20 | 528,791,554 | - | - | **528,791,554** |
| Sales of goods and Rendering of Services | R1 | 21 | 14,952,925 | - | (469,143) | **14,483,782** |
| Agency services | | 22 | 4,738,934 | - | - | **4,738,934** |
| Interest earned from receivables | | 23 | 28,557,418 | - | - | **28,557,418** |
| Interests on current and non-current assets | | 24 | 22,018,748 | - | - | **22,018,748** |
| Rent from fixed assets | E1 | 25 | 5,038,019 | 969,213 | - | **6,007,232** |
| Operational revenue | R1 | 26 | 2,576,922 | - | 469,143 | **3,046,065** |
| Gain on Adjustment of Provision | | | 1,986,710 | - | - | **1,986,710** |
| Gain on Actuarial Valuations | | | 2,803,986 | - | (2,803,986) | **-** |
| | | | **611,465,216** | **969,213** | **(2,803,986)** | **609,630,443** |
| **Non-exchange revenue** | | | | | | |
| Availability Charges | | 28 | 2,990,685 | - | - | **2,990,685** |
| Property rates by usage | | 29 | 101,316,646 | - | - | **101,316,646** |
| Surcharges and taxes | | 30 | 9,121,658 | - | - | **9,121,658** |
| Fines, penalties and forfeits | | 31 | 20,634,347 | - | - | **20,634,347** |
| Licence and permits | | 32 | 1,182,780 | - | - | **1,182,780** |
| Transfers and subsidies – Operational | E2,R2 | 33 | 141,212,199 | 101,003 | 4,347,888 | **145,661,090** |
| Transfers and subsidies – Capital | R2 | 33 | 38,779,842 | - | (2,243,431) | **36,536,411** |
| Interest earned from receivables | | 23 | 4,091,476 | - | - | **4,091,476** |
| Gains | R1 | 34 | - | - | 1,821,382 | **1,821,382** |
| Public contributions and donations | | | 2,104,457 | - | (2,104,457) | **-** |
| | | | **321,434,090** | **101,003** | **1,821,382** | **323,356,475** |
| **Total revenue** | | | **932,899,306** | **1,070,216** | **(982,604)** | **932,986,918** |
| **Expenditure** | | | | | | |
| Employee related cost | | 35 | 238,876,956 | - | - | **238,876,956** |
| Remuneration of councillors | E3 | 36 | 11,679,538 | (48,593) | - | **11,630,945** |
| Bulk purchases | | 37 | 324,085,574 | - | - | **324,085,574** |
| Inventory consumed | | 38 | 23,244,559 | - | - | **23,244,559** |
| Debt impairment | | 39 | (72,354,972) | - | - | **(72,354,972)** |
| Depreciation and amortisation | | 40 | 34,132,831 | - | - | **34,132,831** |
| Impairment losses / (reversal) of impairment | R1 | 41 | 110,098 | 30,282 | (31,926) | **108,454** |
| Interest | | 42 | 13,827,042 | - | - | **13,827,042** |
| Rent on land | | 43 | 38,769 | - | - | **38,769** |
| Contracted services | E9 | 44 | 89,144,618 | 69,618 | - | **89,214,236** |
| Transfers and subsidies | R1 | 45 | 2,928,366 | - | (50,765) | **2,877,601** |
| Irrecoverable debts written off | | 46 | 159,168,262 | - | - | **159,168,262** |
| Operating leases | | 47 | 1,106,871 | - | - | **1,106,871** |
| Operational cost | E3,E8,R1 | 48 | 44,699,367 | 153,163 | 50,765 | **44,903,295** |
| Loss on disposal of assets | | | 946,676 | - | (946,676) | **-** |
| Inventories: Write Down | | | 3,802 | - | (3,802) | **-** |
| **Total expenditure** | | | **871,638,357** | **204,470** | **(982,404)** | **870,860,423** |
| **Surplus for the year** | | | **61,260,949** | **865,746** | **(200)** | **62,126,495** |



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**50. GRAP 3 Adjustments (continued)**

E1 - Recognition of Operating Lease Rentals Klip River Park

E2 - Recognition of Revenue on Nedbank Public Contribution.

E3 - Items relating to operational expenditure incorrectly mapped as remuneration of councillors.

R1 - Caseware Mscoa item mapping reclassification.



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### 50. GRAP 3 Adjustments (continued)

### 50.2 Adjustments of Statement of financial position items

**2024**

| | | Note | Previously reported | Correction of error | Re-classification | Restated |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 3 | 187,244,733 | - | - | **187,244,733** |
| Trade and other receivables from exchange transactions | E4 | 4 | 123,373,108 | (790,827) | - | **122,582,281** |
| Receivables from non-exchange transactions | | 5 | 31,639,040 | - | - | **31,639,040** |
| Inventory | E5 | 6 | 27,361,611 | (4,736,276) | - | **22,625,335** |
| Operating lease receivable | E6 | 7 | - | 1,240,313 | - | **1,240,313** |
| | | | **369,618,492** | **(4,286,790)** | **-** | **365,331,702** |
| **Non-current assets** | | | | | | |
| Investment property | | 9 | 41,919,719 | - | - | **41,919,719** |
| Property, plant and equipment | E5, E7 | 10 | 1,106,308,855 | 12,580,082 | - | **,118,888,937** |
| Heritage assets | | 11 | 550,000 | - | - | **550,000** |
| Intangible assets | | 12 | 1,057,687 | - | - | **1,057,687** |
| | | | **1,149,836,261** | **12,580,082** | **-** | **,162,416,343** |
| **Liabilities** | | | | | | |
| **Current liabilities** | | | | | | |
| Financial liabilities | E8 | 13 | - | 334,172 | - | **334,172** |
| Employee benefits | R1 | 14 | 31,980,319 | - | 1,926,628 | **33,906,947** |
| Consumer deposits | | 15 | 9,739,377 | - | - | **9,739,377** |
| Trade and other payables from exchange transactions | E9,R1 | 16 | 85,602,703 | 80,287 | (1,975,012) | **83,707,978** |
| Trade and other payables from non-exchange transactions | E2 | 17 | (3,942,949) | (101,003) | - | **(4,043,952)** |
| Provisions | | 18 | 3,630,749 | - | - | **3,630,749** |
| VAT Payable | E6,E9, E11 | | 4,566,285 | 99,093 | - | **4,665,378** |
| Current Portion of Borrowings | | | 1,281,622 | (1,281,622) | - | **-** |
| | | | **132,858,106** | **(869,073)** | **(48,384)** | **131,940,649** |
| **Non-current liabilities** | | | | | | |
| Financial liabilities | E8 | 13 | - | 1,052,015 | - | **1,052,015** |
| Employee benefits | R1 | 14 | 71,704,930 | - | 48,382 | **71,753,312** |
| Provisions | | 18 | 52,330,759 | - | - | **52,330,759** |
| | | | **124,035,689** | **1,052,015** | **48,382** | **125,136,086** |
| **Total liabilities** | | | **256,893,795** | **182,942** | **(2)** | **257,076,735** |
| **Community Wealth / Equity** | | | | | | |
| Reserves and funds | | 19 | 11,166,357 | - | - | **11,166,357** |
| Accumulated surplus | E10 | | 1,251,394,605 | 8,110,347 | - | **1,259,504,952** |
| **Total Community Wealth / Equity** | | | **1,262,560,962** | **8,110,347** | **-** | **1,270,671,309** |

E4 - Correction to Land Sale Debtors and Waverenskroon Debtor.

E5 - Correction - Electrical Inventory Recognised.

E6 - Recognition of operating lease asset: Klip River Park. Line item in Statement of Financial Position and related disclosure was not included in prior year Audited Annual Financial Statements. Please refer to Note 7 for disclosure information relating to current and prior year. Please refer to VAT Payable line item (E11) for related VAT corrections.



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**50. GRAP 3 Adjustments (continued)**

E7 - Recognition of Servitude and alignment of Trial Balance and Asset Register.

E8 - Correction of Finance Lease Movements as well as current and non-current portions. Please refer to VAT Payable line item for related VAT corrections

E9 - Recognition of retention.

E10 - Cumulutive effect of corrections to assets and liabilities above.

E11 - Note 7 in the prior year audited Annual Financial Statements did not seperately present the statutory receivable. The statutory receivable information was, however, presented seperately in Note 44.3 of the prior year audited Annual Financial Statements. The disclosure of the comparative information in the current year financial statements is the result of the enhancement. Furthermore, the difference in the note listed above is a result of the VAT implications on the corrections made on retentions and operating lease assets.



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### 50. GRAP 3 Adjustments (continued)

### 50.3 Adjustments of Cash flow statement items

| | Note | Previously reported | Correction of error | Re-classification | Restated |
|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | |
| **Receipts** | | | | | |
| Property rates | | 102,509,333 | - | - | **102,509,333** |
| Service charges | | 494,504,686 | 310,209 | - | **494,814,895** |
| Transfers and Subsidies | | 171,336,713 | - | - | **171,336,713** |
| Interest | | 48,344,009 | - | - | **48,344,009** |
| Increase in consumer deposits | | - | - | 274,818 | **274,818** |
| | | **816,694,741** | **310,209** | **274,818** | **817,279,768** |
| **Payments** | | | | | |
| Employee and Councillor Cost | | (250,644,332) | 48,592 | - | **(250,595,740)** |
| Suppliers | E5 | (529,507,451) | (5,088,880) | - | **(534,596,331)** |
| | | **(780,151,783)** | **(5,040,288)** | **-** | **(785,192,071)** |
| **Net cash from(used) operating activities** | | **36,542,958** | **(4,730,079)** | **274,818** | **32,087,697** |
| **Cash flows from investing activities** | | | | | |
| **Payments** | | | | | |
| Purchase of property, plant and equipment | E5 | (75,911,673) | 4,215,225 | - | **(71,696,448)** |
| Purchase of Intangible Assets | | (330,870) | - | - | **(330,870)** |
| | | **(76,242,543)** | **4,215,225** | **-** | **(72,027,318)** |
| **Cash flows from financing activities** | | | | | |
| **Receipts** | | | | | |
| Increase in consumer deposits | | 274,818 | - | (274,818) | **-** |
| **Net increase/ (decrease) in cash** | | **(39,424,767)** | **(514,854)** | **274,818** | **(39,939,621)** |
| Cash and cash equivalents at the beginning of the year | | 226,801,723 | - | - | **226,801,723** |
| Cash and cash equivalents at the end of the year | | 187,244,734 | - | - | **187,244,734** |
| **Net increase/ (decrease) in cash** | | **(39,556,989)** | **-** | **-** | **(39,556,989)** |

E5 - Correction - Electrical Inventory Recognised.



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**50. GRAP 3 Adjustments (continued)**

**Statement of financial position**

**Accumulated surplus**

| | |
|---|---|
| Balance previously reported | 1,251,394,605 |
| | - |
| Correction - Land Sale Debtors | (1,106,706) |
| Recognition of Prior Period Operating Lease Revenue | 504,660 |
| Recognition of Servitude | 3,000,000 |
| Alignment of differences between Asset Register and Trial Balance | 4,874,088 |
| Adjustment to contract debtor - Tulbagh Dam | 315,879 |
| Corrections 2023-2024, Listed in Note 50 | 522,426 |
| | - |
| | - |
| | - |
| | - |
| | - |
| | - |
| | - |
| **Undefined Difference** | - |
| | **1,259,504,952** |

**Adjustments to Disclosure:**

| **Operating Lease Receivable** | | | |
|---|---|---|---|
| **Description:** | **Previously Reported 2024:** | **Restated 2024:** | **Reference:** |
| Within 1 year | - | 1,063,125 | |
| 2-5 years | - | 4,252,500 | |
| More than 5 years | - | 14,706,563 | |
| Total | **-** | **20,022,188** | **E6** |

| **Value Added Tax** | | | |
|---|---|---|---|
| **Description:** | **Previously Reported 2024:** | **Restated 2024:** | **Reference:** |
| VAT 201 | - | 5,782,484 | |
| VAT Payable | -21,797,907 | -14,602,785 | |
| VAT Receivable | 17,231,622 | 4,154,923 | |
| | **-4,566,285** | **-4,665,378** | **E6,E9,E11** |



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### 51. Unauthorised, irregular, fruitless and wasteful expenditure

### 51.1 Unauthorised expenditure

None Identified.

### 51.2 Irregular expenditure

| | | |
|---|---|---|
| Opening balance as previously reported | 11,329,164 | 5,437,362 |
| Add: Irregular expenditure - current | - | 5,891,802 |
| Less: Amounts written-off | (11,329,164) | - |
| **Closing balance** | **-** | **11,329,164** |

**Incident:**
Procurement less than R 30 000,00 (quotations) was audited by the AGSA and classified as irregular expenditure during the 2022-23 audit process, as no preference points calculations have been performed.

The municipality is not in agreement with the view of the AGSA and National Treasury with their interpretation and proposed implementation of the Preferential Procurement Regulations of 2022.

**Disciplinary steps/criminal proceedings:**
Council unanimously resolved on 31 March 2025:

(a) that in terms of Section 32(2)(b) of the Municipal Finance Management Act, the Municipal Public Accounts Committee certifies that the expenditure is irrecoverable and resolves that it be written off.
(b) that Council did not suffer any loss, and that no official should be held accountable.

### 52. Additional disclosure in terms of Municipal Finance Management Act

**SALGA Contributions**

| | | |
|---|---|---|
| Current year subscription / fee | 2,482,648 | 2,655,622 |
| Amount paid - previous period | (2,482,648) | (2,655,622) |
| **Amount approved by the director and noted by council** | **-** | **-** |

**Audit fees**

| | | |
|---|---|---|
| Current year subscription / fee | 4,472,845 | 3,831,745 |
| Amount paid - current year | (4,472,845) | (3,831,745) |
| **Amount approved by the director and noted by council** | **-** | **-** |

Current year subscription / fee includes an amount of R86 056 which was paid for the Audit Committee (2024: R77 483).

**PAYE, UIF and SDL**

| | | |
|---|---|---|
| Current year subscription / fee | 43,811,888 | 37,281,944 |
| Amount paid - current year | (43,811,888) | (37,281,944) |
| **Amount approved by the director and noted by council** | **-** | **-** |

**Pension deductions**

| | | |
|---|---|---|
| Current year subscription / fee | 38,039,113 | 35,625,644 |
| Amount paid - current year | (38,039,113) | (35,625,644) |
| **Amount approved by the director and noted by council** | **-** | **-** |

**Medical aid deductions**



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**52. Additional disclosure in terms of Municipal Finance Management Act (continued)**

| | | |
|---|---|---|
| Current year subscription / fee | 19,198,508 | 17,867,210 |
| Amount paid - current year | (19,198,508) | (17,867,210) |
| **Total** | **-** | **-** |

**Value Added Tax**

| | | |
|---|---|---|
| VAT receivable | (3,075,774) | (4,665,378) |

**Councillors' arrear consumer accounts**

| | 2025 | | | 2024 | | |
|---|---|---|---|---|---|---|
| | **Outstanding less than 90 days** | **Outstanding more than 90 days** | **Total** | **Outstanding less than 90 days** | **Outstanding more than 90 days** | **Total** |
| LA Hardneck | - | - | **-** | - | 247 | **247** |
| GJ Franse | - | 44,370 | **44,370** | - | 35,402 | **35,402** |
| K Robyn | 18,204 | 33,723 | **51,927** | 22,000 | 53,927 | **75,927** |
| JS Mouton | 2,110 | - | **2,110** | - | - | **-** |
| **Total** | **20,314** | **78,093** | **98,407** | **22,000** | **89,576** | **111,576** |

**Distribution losses**

In terms of section 125(2)(d)(i) of the Municipal Finance Management Act (Act 56 of 2003), the municipality experienced the following distribution losses for the year under review.

| **Electrical distribution losses (KW)** | | |
|---|---|---|
| Units purchased (Kwh) | 190,315,569 | 163,626,748 |
| Units sold (Kwh) | 162,443,196 | 146,752,984 |
| Units lost during distribution (Kwh) | 27,872,373 | 16,873,764 |
| Percentage lost during distribution | 14 | 10 |
| Value of units lost during distribution (Rand) | 57,363,949 | 33,420,841 |

Electricity losses are calculated as 14.60% (2024: 10.30%). Electricity losses exceeds 10%.

The electricity losses are in line with the guideline of the National Energy Regulator of South Africa of 10%.

| **Water distribution losses (KL)** | | |
|---|---|---|
| Kilolitres purified | 7,336,783 | 6,781,956 |
| Kilolitres sold | 6,480,798 | 6,037,407 |
| Kilolitres lost during distribution | 855,985 | 744,549 |
| Percentage lost during distribution | 11 | 11 |
| Value of kilolitres lost during distribution | 400,468 | 318,429 |

Water losses are calculated as 11.67% (2024: 10.98%). Water losses are within the industry norm.

The estimated consumption for public open spaces and informal houses are calculated on a conservative bases using baseline consumption estimations provided by the Department of Water Affairs.



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**53. Deviations from SCM regulations - SCM Regulation 36**

In terms of section 36 of the municipality SCM regulations, any deviations from SCM policy needs to be approved by the accounting officer and noted by Council. The awards listed below have been approved by the accounting officer and noted by Council.

All deviations considered by the accounting officer are processed in terms of the SCM regulations and the municipality's SCM policy. This process entails being assessed by the SCM Bid Adjudication Committee in terms of the stipulated criteria for emergency procurements and circumstances where it is impractical or not possible to follow the official procedure.

**Deviation from, and ratification of minor breaches of, the procurement processes**

In terms of section 36(2) of the Supply Chain Management Policy approved by Council it is stipulated that bids where the formal procurement processes could not be followed, must be noted in the annual financial statements.

| | | Types of Deviations | | | |
|---|---|---|---|---|---|
| | Amount | Single Supplier | Impossible | Impractical | Emergency |
| **2024/2025** | | | | | |
| July | 463,809 | 4 | - | 3 | 2 |
| August | 284,100 | 5 | - | 2 | 3 |
| September | 341,813 | 4 | - | 1 | 1 |
| October | 1,466,461 | 6 | - | 1 | - |
| November | 141,404 | 2 | - | 1 | 3 |
| December | 343,474 | 5 | - | 6 | - |
| January | 1,691,754 | 5 | - | 1 | - |
| February | 74,205 | 2 | - | 5 | 1 |
| March | 302,230 | 6 | - | 2 | 2 |
| April | 54,391 | 7 | - | 1 | - |
| May | 1,094,664 | 6 | - | 1 | - |
| June | 266,038 | 8 | - | 4 | 2 |
| | **6,524,343** | **60** | **-** | **28** | **14** |

| | | Types of Deviations | | | |
|---|---|---|---|---|---|
| | Amount | Single Supplier | Impossible | Impractical | Emergency |
| **2023/2024** | | | | | |
| July | 893,259 | 4 | - | 9 | 6 |
| August | 1,578,305 | 9 | - | 5 | 1 |
| September | 2,515,800 | 5 | - | 4 | 5 |
| October | 1,033,897 | 5 | - | 3 | 2 |
| November | 169,132 | 4 | - | 1 | 4 |
| December | 106,541 | 1 | - | 3 | - |
| January | 70,955 | 4 | - | - | - |
| February | 1,479,837 | 10 | - | 3 | - |
| March | 528,817 | 8 | - | 3 | - |
| April | 561,892 | 4 | - | 2 | 2 |
| May | 770,655 | 4 | - | 4 | - |
| June | 102,022 | 4 | - | - | - |
| | **9,811,112** | **62** | **-** | **37** | **20** |



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### 54. Awards to close family members - SCM Regulation 45

**Awards to close family members of persons in the service of Witzenberg Municipality**

| | | | | 2025 | 2024 |
|---|---|---|---|---|---|
| **Supplier name** | **Employee name** | **Relationship** | **Department** | | |
| AJ Rankin Basson Sport | MJL Wessels | Spouse | Witzenberg Municipality - Social Department | 11,431 | 10,624 |
| JC Fencing | K Abrahamse | Father | Witzenberg Municipality - Traffic Department | - | 14,600 |
| DAV General Dealer (Pty) Ltd | A Lategan | Father | Witzenberg Municipality - Finance Department | 179,625 | 136,737 |
| Zelpy 707 (Pty) Ltd t/a Boland Isuzu | K Adams | Son | Witzenberg Municipality - Member of Council | 63,505 | 163,371 |
| | | | | **254,561** | **325,332** |



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**54. Awards to close family members - SCM Regulation 45 (continued)**

**Awards to close family members of persons in the service of other state departments and entities (not listed above)**

| | | | | 2025 | 2024 |
|---|---|---|---|---|---|
| **Supplier name** | **Employee name** | **Relationship** | **Department** | | |
| Williams Loodgieters | R Williams | Spouse | Department of Health | - | 11,617 |
| Siphakame Skills Development | MR Vacu | Spouse | Drakenstein Municipality | - | 28,900 |
| RJC Conservation Services | Prins | Son | Department of Health | 6,268 | 366,000 |
| Conlog (Pty) Ltd | N Moodley | Spouse | Department of Health | - | 10,000,000 |
| Neil Lyners and Associates (RF) (Pty) Ltd | H Lyners | Sibling | WCGTPW | 3,414,139 | 200,570 |
| Piston Power Chemicals (Pty) Ltd | N Andhee | Spouse | Department of Education | 220,955 | 184,474 |
| Actom | T Lubbe | Spouse | Western Cape Education Department | 7,708,509 | 146,627 |
| Zutari (Pty) Ltd | RJ Ahlschlager | Spouse | Special Investigating Unit | - | 5,758,219 |
| Leibrandt Training Academy | H Benjamin | Spouse | SAPS | 11,213 | 6,279 |
| Adapt IT (Pty) Ltd | DMS Mbambo | Spouse | SANRAL | 350,954 | 1,300,000 |
| JVZ Construction | R Matthee | Spouse | Department of Correctional Services | - | 23,073,146 |
| WRP Consulting Engineers (Pty) Ltd* | Z van Rooyen | Spouse | Department of Public Works | 55,212 | 5,520 |
| WRP Consulting Engineers (Pty) Ltd* | K Mamphitha | Spouse | SABC | - | 1 |
| Amandla Construction* | J Jacobs | Brother in Law | National Government Employment & Labour | 2,819,878 | 5,483,667 |
| Amandla Construction* | U Frazenburg | Sister | National Government Deeds Office | - | 1 |
| Amandla Construction* | E Frazenburg | Brother | Western Cape Government Education | - | 1 |
| Amandla Construction* | J Frazenburg | Sister | Western Cape Government Education | - | 1 |
| Amandla Construction* | B Frazenburg | Brother | City of Cape Town - Traffic Department | - | 1 |
| WAB Print Media (Pty) Ltd | A Brink | Spouse | Drakenstein Municipality | 3,750 | - |
| SEW Plumbing* | R Williams | Son | Department of Health | 119,252 | - |
| SEW Plumbing* | L Williams | Spouse | Department of Health | 1 | - |
| JPCE (Pty) Ltd | J Minnie | Spouse | City of Cape Town - Disaster Management | 514,000 | - |
| Ian Dickie & Co | D Samuels | Spouse | SAPS | 268,994 | - |
| Sandi Archary Incorporated | G Archari | Spouse | Transnet | 6,325 | - |
| Skonto (Pty) Ltd | | Parent | Western Cape Government Dep of Transport | 751,631 | 4 |
| | | | | **16,251,081** | **46,565,028** |

*Awards made to bidders with multiple close family members of persons in the service of other state departments and entities.



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### 55. Capital commitments

Commitments in respect of capital expenditure:

| | | |
|---|---|---|
| **Approved and contracted for:** | | |
| Infrastructure | 28,952,387 | 32,380,667 |
| Community | 531,383 | 815,103 |
| Intangible Assets | 132,513 | 417,500 |
| Machinery and Equipment | 1,487,985 | - |
| Transport Assets | 635,129 | - |
| | **31,739,397** | **33,613,270** |

All capital commitments includes VAT.

### 56. Contingent liabilities

The municipality is currently engaged in litigation which could result in damages/costs being awarded against Council if claimants are successful in their actions. Management are respectfully of opinion that this matter will be successfully defended. The Municipality is defending all the claims. The amounts indicated is Management's estimated financial exposure. The following are naritives of the cases:



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**56. Contingent liabilities (continued)**

| | | |
|---|---|---|
| Ceres Koekedouw Management Committee<br>The purchase agreement of the Vredebes Farm includes 15 hectares water rights. The Ceres Koekedouw Management Committee now claims that Witzenberg Municipality is part of their historical loan agreements and therefore responsible for a portion of the repayment of their loan. The purchase agreement however is silent on the loan. | 889,892 | 889,892 |
| South African Revenue Services<br>The Minister of Finance, Minister Godongwana indicates in a letter addressed to the Member of Executive Council for Finance in the Western Cape Provincial Government dated 24 July 2024, ruled that municipalities are rendering a service to the provincial government and that the amount received by municipalities is subject to VAT. A payable had been recognised for the vat, but there is a possibility that penalties and interest may be charged. | 1,955,192 | 1,955,192 |
| Gunter C Mrs<br>Plaintiff claims damages from the municipality after she fell on the sidewalk. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | 350,000 | 350,000 |
| Smith WJ<br>Stepped into hole of manhole cover on c/o Friesland & Delta Street, Bella Vista. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | 628,370 | 628,370 |
| Pedro I<br>Fell into an open manhole. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | 2,551,000 | 2,551,000 |
| Jack F<br>TP injury after fall on pavement, the case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | 1,000,000 | 1,000,000 |
| Weitz B<br>Five year old boy burned and injured at Pump Station. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | 2,000,000 | 2,000,000 |
| Wiese K<br>Municipal vehicle collided with third party vehicle. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | - | 35,164 |
| Aare C<br>Third party vehicle hit by stray ox. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | - | 61,000 |
| Laubscher AA<br>Municipal trailer collided with third party vehicle. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote. | 73,378 | 73,378 |
| Michaels C<br>Third party vehicle hit by herd of goats. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.] | - | 120,000 |
| Craig & Sons Bus Services<br>Claim in respect of vehicle accident. The case was submitted to the municipality's insurance broker The chance that any amount might be payable by the municipality is remote. | 80,000 | 80,000 |
| Panting N<br>Claim in respect of vehicle accident. The case was submitted to the municipality's insurance broker The chance that any amount might be payable by the municipality is remote | 73,536 | - |



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### 57. Related party disclosures

Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers / residents.

The rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owed by related parties.

### 57.1 Related party balances

**Management & Councillors**

-

The compensation of key management personnel & councillors is set out in Notes 35.1 and 36 to the Annual Financial Statements.

**Other related parties**

No purchases were made during the year where Councillors or staff have an interest.

Ceres Koekedouw Management Committee

Ceres Koekedouw Management Committee is an entity established by the Witzenberg Municipality and the Koekedouw Irrigation Board. Ceres Koekedouw Management Committee is responsible for the management of the Koekedouw Dam, jointly owned by Witzenberg Municipality and the Koekedouw Irrigation Board.

Witzenberg municipality was responsible for 41% of the expenditure to build the Koekedouw Dam. The expense was financed by way of loans. These loans have already been redeemed. The municipality is entitled to 10 million kilolitre water per annum from the dam.

The total carrying value of the municipal asset in respect of the dam is included under Property Plant and Equipment – Infrastructure Assets.

| | 2025 | 2024 |
|---|---|---|
| The following contributions included with General Expenses were paid to the Ceres Koekedouw Management Committee (VAT Excluded) | 1,676,168 | 1,817,606 |

### 58. Living resources

### 58.1 Non-living resources

The responsibility for the non-living water resource emanates from Chapter 3 of the Water Service Act which recognises the municipality as a water service authority.

The nature of the municipality's custodial responsibility includes the duty to provide access to water services, the duty to prepare and adopt a water service development plan and the reporting on the implementation thereof, any contracts and joint ventures with water services providers and the adoption of appropriate bylaws that sets out the conditions for the provision of water services.

Additional supporting information pertaining to the provision of water can be found in chapter 3 of the Annual Report.

The Municipality has the following non-living water resources per town:

**Ceres**
The main water source for Ceres is the Koekedouw Dam. Six boreholes serve as a backup source of supply.

**Tulbagh**
Currently, Klein Berg, Moordenaarskloof and Tierkloof serve as the main sources of water supply to Tulbagh.



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**58. Living resources (continued)**

**Wolseley**
Wolseley receives its water supply from the Tierhokkloof weir.

**PrinceAlfred'sHamlet**
Prince Alfred's Hamlet has four water sources. They consist of the Wabooms River Weir, a fountain, one borehole and a supply line from the Koekedouw Dam.

**Op-die-Berg**
Op-die-Berg has three water sources, a fountain and two boreholes.

There are no liabilities or contingent liabilities that arose from the non-living resource which is water.

Water purchased by the farmers including VAT amount to R461 968.92 (2024: R0)

**59. Going concern**

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Annually the municipality performs a going concern evaluation. The following key factors were considered in the evaluation and contributed to the conclusion that the municipality can operate as a going concern for the foreseeable future.

- No confirmed or expected changes to the constitutional mandate of the municipality, i.e, removing certain functions/responsibilities which would reduce services to be delivered to the public.
- The municipality will continue to receive its gazette grant allocations.
- The 2025/26 budget as approved by council was assessed as a funded budget by the provincial treasury.
- There is no material amount for unspent grants that must be returned to government.
- The municipality has limited its exposure to credit risks. The municipality currently has no loans and is not reliant on loan funding for short, medium or long term operational requirements.
- No significant negative changes in consumer behavior about payment of their municipal accounts. The municipality automated its auxiliary credit control mechanism and applied the 30% deduction against pre-paid electricity purchases by default customers. The 30% auxiliary will increase to 60% during the 2025/26 financial year for all accounts with debt older than 6 months
- Positive bank balance and cost coverage ratio.
- Generating operating surplus and not losses.
- Favorable ratios (Asset Management/Utilisation, Liquidity Management, Liability Management, Sustainability, Efficiency, and revenue management) confirming the municipality has sufficient cash resources to continue making payments within the legislative 30 days.

**60. Change in estimate**

The useful lives of all asset classes were adjusted during 2024 to more accurately reflect the period of economic benefits or service potential derived from these assets. Refer to note 10. The effect of changing the remaining useful life of assets for the municipality during 2024 has decreased the depreciation charge for the current by R - and future periods. It is impracticable to estimate the effect of these changes on future periods.



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# Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2025

## Notes to the Annual Financial Statements

| Figures in Rand | 2025 | 2024 |
|---|---|---|

### 61. Principal-agent arrangements

### 61.1 Municipality acting as the agent

**Western Cape Department of Mobility**

The municipality acts as agent for the Western Cape Department of Mobility, where it undertakes to handle the issuing of Motor Vehicle- and Driver's License on behalf of Western Cape Department of Mobility.

| | | |
|---|---|---|
| **Reconciliation of amounts payable to Western Cape Department of Mobility** | | |
| Opening balance | 379,989 | 411,713 |
| Funds collected | 32,893,127 | 31,461,835 |
| Revenue recognised by municipality as agency fee | (5,689,910) | (5,401,997) |
| Revenue paid over to the principal | (26,950,494) | (26,091,562) |
| **Closing balance** | **632,712** | **379,989** |

**Department of Justice**

The municipality acts as agent for the Department of Justice, where it collects contempt of court fines imposed for the non-appearance in court in terms of traffic fine offenders on behalf of Department of Justice. The municipality does not derive any revenue from these functions.

| | | |
|---|---|---|
| **Reconciliation of amounts payable to Department of Justice** | | |
| Opening balance | 15,601 | 77,701 |
| Funds collected | 192,300 | 195,000 |
| Revenue paid over to the principal | (183,600) | (257,100) |
| **Closing balance** | **24,301** | **15,601** |



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| Figures in Rand | 2025 | 2024 |
|---|---|---|

**61. Principal-agent arrangements (continued)**

**61.2 Municipality acting as the principle**

**ONTEC**

The municipality has a service provider ONTEC, who acts as agent for the municipality through selling and collecting money from the sale of prepaid electricity on behalf of the municipality.

| | | |
|---|---|---|
| Commission received by the agent | 1,830,612 | 1,441,714 |

**Pay@**

The municipality has a service provider Pay@, who acts as agent for the municipality by providing a payment platform used to collect municipal service payments from third parties on behalf of the municipality.

| | | |
|---|---|---|
| Commission received by the agent | 221,075 | 223,605 |

**Easy Pay**

The municipality has a service provider Easy Pay, who acts as agent for the municipality by providing a payment platform used to collect municipal service payments from third parties on behalf of the municipality.

| | | |
|---|---|---|
| Commission received by the agent | 214,609 | 224,724 |

**South African Post Office Ltd (Pay a Bill)**

The municipality has a service provider , who acts as agent for the municipality providing a payment platform for municipal clients to make payment on there debtors account at the SA Post Office on behalf of the municipality.

| | | |
|---|---|---|
| Commission received by the agent | 1,027 | 1,840 |

**Syntell**

The municipality has a service provider , who acts as agent for the municipality through selling and collecting money from the sale of prepaid electricity on behalf of the municipality.

| | | |
|---|---|---|
| Commission received by the agent | - | 386,400 |

There were no significant judgements applied in making this assessment.

There are no significant terms and conditions of the arrangements and no changes occurred during the reporting period.

There are no significant risks and benefits associated with the relationships.

**62. Non-adjusting events after the reporting date**

| | | |
|---|---|---|
| **Nature of event**<br>Subsequent to the reporting period, the municipality concluded its due processes for the uptaking of a loan to mainly fund the upgrades to the Ceres Power Station. The Municipality signed the loan agreement after the reporting date and is awaiting the signed agreement from the Financial Institution confirming the loan commitment. | 25,000,000 | - |



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**63 FINANCIAL RISK MANAGEMENT**

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The municipality's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

**(a) Foreign Exchange Currency Risk**

The municipality does not engage in foreign currency transactions.

**(b) Price risk**

The municipality is not exposed to price risk.

**(c) Interest Rate Risk**

As the municipality has significant interest-bearing liabilities, the entity's income and operating cash flows are substantially dependent on changes in market interest rates.

The municipality analyses its potential exposure to interest rate changes on a continuous basis. Different scenarios are simulated which include refinancing, renewal of current positions, alternative financing and hedging. Based on these scenarios, the entity calculates the impact that a change in interest rates will have on the surplus/deficit for the year. These scenarios are only simulated for liabilities which constitute the majority of interest bearing liabilities.

The municipality did not hedge against any interest rate risks during the current year.

The potential impact on the entity's surplus/deficit for the year due to changes in interest rates were as follow:

| | | |
|---|---|---|
| 0.5% Increase in interest rates | 987,875 | 929,245 |
| 0.5% Decrease in interest rates | (987,875) | (929,245) |

**(d) Credit Risk**

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the municipality to incur a financial loss. Credit risk consist mainly of cash deposits, cash equivalents, trade and other receivables and unpaid conditional grants and subsidies.

Trade and other debtors are disclosed net after provisions are made for impairment and bad debts. Trade debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Credit risk pertaining to trade and other debtors is considered to be moderate due the diversified nature of debtors and immaterial nature of individual balances. In the case of consumer debtors the municipality effectively has the right to terminate services to customers but in practice this is difficult to apply. In the case of debtors whose accounts become in arrears, Council endeavours to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

All rates and services are payable within 30 days from invoice date. Refer to note 3 and 4 for all balances outstanding longer than 30 days. These balances represent all debtors at year end which defaulted on their credit terms. Also refer to note 3 for balances included in receivables that were re-negotiated for the period under review.

**Balances past due not impaired:**

| | 2025 % | 2025 R | 2024 % | 2024 R |
|---|---|---|---|---|
| Exchange Receivables | | | | |
| Electricity | 79.52% | 54,233,882 | 84.82% | 58,276,779 |
| Water | 10.88% | 13,043,996 | 8.28% | 7,856,398 |
| Housing Rentals | 6.21% | 180,859 | 6.63% | 153,183 |
| Refuse | 10.23% | 7,733,636 | 7.58% | 4,484,890 |
| Sewerage | 12.31% | 9,768,558 | 43.35% | 43,081,424 |
| Other | 4.53% | 61,074 | 8.44% | 97,104 |
| Contracts | 0.00% | (0) | 100.00% | 5,444,769 |
| Land Sales | 100.00% | 12,967,138 | | - |
| | **26.49%** | **97,989,143** | **35.73%** | **119,394,546** |

No receivables are pledged as security for financial liabilities.

Due to the short term nature of receivables the carrying value disclosed in note 3 and 4 of the financial statements is an approximation of its fair value. Interest on overdue balances are included at prime lending rate plus 1% where applicable.



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**63 FINANCIAL RISK MANAGEMENT CONTINUED**

**The provision for bad debts could be allocated between the different classes of debtors as follows:**

| | 2025 % | 2025 R | 2024 % | 2024 R |
|---|---|---|---|---|
| Exchange Receivables | | | | |
| Electricity | 5.22% | 13,966,997 | 4.93% | 10,431,797 |
| Water | 39.92% | 106,876,352 | 41.10% | 86,972,133 |
| Housing Rentals | 1.02% | 2,733,349 | 1.02% | 2,156,274 |
| Refuse | 25.34% | 67,849,873 | 25.85% | 54,699,957 |
| Sewerage | 25.99% | 69,574,695 | 26.61% | 56,308,408 |
| Other | 0.48% | 1,288,578 | 0.50% | 1,053,113 |
| Contract | 2.03% | 5,444,769 | | |
| | **100.00%** | **267,734,613** | **100.00%** | **211,621,669** |

**The provision for bad debts could be allocated between the different categories of debtors as follows:**

| | 2025 % | 2025 R | 2024 % | 2024 R |
|---|---|---|---|---|
| Residential | 92.24% | 246,958,165 | 91.30% | 193,212,663 |
| Commercial | 5.10% | 13,658,382 | 4.31% | 9,127,691 |
| Other | 2.66% | 7,118,066 | 4.39% | 9,281,329 |
| | **100.00%** | **267,734,613** | **100.00%** | **211,621,669** |

**Bad debts written off per debtor class:**

| | | | | |
|---|---|---|---|---|
| Exchange Receivables | | | | |
| Electricity | 0.00% | - | 1.87% | (2,808,996) |
| Water management | 47.38% | (3,483,491) | 44.82% | (67,446,589) |
| Housing Rentals | 0.00% | - | 0.28% | (419,787) |
| Waste management | 32.45% | (2,385,974) | 29.25% | (44,022,184) |
| Waste water management | 20.09% | (1,477,373) | 23.50% | (35,360,011) |
| Other | 0.08% | (5,787) | 0.29% | (429,629) |
| | **100.00%** | **(7,352,625)** | **100.00%** | **(150,487,196)** |

Kindly note that these amounts are exclusive of VAT

The entity only deposits cash with major banks with high quality credit standing. No cash and cash equivalents were pledged as security for financial liabilities and no restrictions were placed on the use of any cash and cash equivalents for the period under review. Although the credit risk pertaining to cash and cash equivalents are considered to be low, the maximum exposure is disclosed below.

The risk pertaining to unpaid conditional grants and subsidies are considered to be very low. Amounts are receivable from national and provincial government and there is no expectation of counter party default.

Long-term Receivables and Other Debtors are individually evaluated annually at Balance Sheet date for impairment.

| **Financial assets exposed to credit risk at year end are as follows:** | 2025 R | 2024 R |
|---|---|---|
| Receivables from exchange transactions | 102,211,698 | 122,582,281 |
| Cash and Cash Equivalents | 198,626,966 | 187,235,262 |
| | **300,838,664** | **309,817,543** |



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**63 FINANCIAL RISK MANAGEMENT CONTINUED**

**(e) Liquidity Risk**

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying business, the treasury maintains flexibility in funding by maintaining availability under credit lines.

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the entity's financial liabilities into relevant maturity groupings based on the remaining period at the financial year end to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

| | Less than 1 year | Between 1 and 5 years | Between 5 and 10 years | Over 10 Years |
|---|---|---|---|---|
| **2025** | | | | |
| Trade and Other Payables | 71,976,013 | - | - | - |
| Unspent conditional government grants and receipts | 4,005,642 | - | - | - |
| | **75,981,655** | **-** | **-** | **-** |

| | Less than 1 year | Between 1 and 5 years | Between 5 and 10 years | Over 10 Years |
|---|---|---|---|---|
| **2024** | | | | |
| | - | - | - | - |
| Trade and Other Payables | 58,633,430 | - | - | - |
| Unspent conditional government grants and receipts | (4,043,953) | - | - | - |
| | **54,589,477** | **-** | **-** | **-** |



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## 64 FINANCIAL INSTRUMENTS

In accordance with IAS 39.09 the financial instruments of the municipality are classified as follows:

The fair value of financial instruments approximates the amortised costs as reflected bellow.

| 64.1 | Financial Assets | Classification | | |
|---|---|---|---|---|
| | **Receivables** | | | |
| | Receivables from exchange transactions | Financial instruments at amortised cost | 102,211,698 | 122,582,281 |
| | **Other Receivables** | | | |
| | **Bank Balances** | | | |
| | Bank Balances | Financial instruments at amortised cost | 198,626,966 | 187,235,262 |
| | | | **300,838,664** | **309,817,543** |
| | **SUMMARY OF FINANCIAL ASSETS** | | | |
| | Financial instruments at amortised cost | | 300,838,664 | 309,817,543 |
| | **At amortised cost** | | **300,838,664** | **309,817,543** |

| 64.2 | Financial Liability | Classification | | |
|---|---|---|---|---|
| | **Long-term Liabilities** | | | |
| | Capitalised Lease Liability | Financial instruments at amortised cost | 889,278 | 1,052,015 |
| | **Payables from exchange transactions** | | | |
| | Trade creditors | Financial instruments at amortised cost | 16,849,512 | 14,382,899 |
| | Retentions | Financial instruments at amortised cost | 11,869,631 | 13,712,562 |
| | Deposits | Financial instruments at amortised cost | 545,140 | 473,325 |
| | Other | Financial instruments at amortised cost | 54,581,361 | 43,777,206 |
| | **Other Payables** | | | |
| | Government Subsidies and Grants | Financial instruments at amortised cost | 5,997,619 | 4,861,951 |
| | **Current Portion of Long-term Liabilities** | | | |
| | Capitalised Lease Liability | Financial instruments at amortised cost | 162,737 | 334,172 |
| | | | **90,895,278** | **78,594,130** |
| | **SUMMARY OF FINANCIAL LIABILITY** | | | |
| | Financial instruments at amortised cost | | **90,895,278** | **78,594,130** |



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## 65 STATUTORY RECEIVABLES

Statutory receivables of the municipality are classified as follows in accordance with the principles of GRAP 108,

As of 30 June 2024, total statutory receivables of R 93115415 (2023: R 71955415) were impaired and provided for.

The amount of the allowance for impairment was R 56821409 as of 30 June 2024 (2023: R46448350).

| | | |
|---|---|---|
| **Reconciliation of statutory receivables** | | |
| Gross balance of statutory receivables | 93,115,415 | 71,955,415 |
| Provision for impairment | (56,821,409) | (46,448,350) |
| **Netto statutory receivables** | **36,294,006** | **25,507,065** |
| | | |
| **Gross balance** | | |
| Fines | 32,172,260 | 21,640,260 |
| Property rates | 64,018,929 | 54,881,440 |
| VAT | (3,075,774) | (4,566,285) |
| **Total** | **93,115,415** | **71,955,415** |
| | | |
| **Reconciliation of Provision for impairment** | | |
| Opening Balance | (53,380,188) | (49,603,460) |
| Recognised | (19,072,597) | (12,457,793) |
| Reversal (Write-off) | 7,804,000 | 8,681,065 |
| **Balance at end of year** | **(64,648,785)** | **(53,380,188)** |
| | | |
| **The total amount of the Provision for impairment consists of:** | | |
| Fines | (6,072,700) | (3,138,950) |
| Property rates | (50,748,709) | (43,309,400) |
| **Total** | **(56,821,409)** | **(46,448,350)** |
| | | |
| **Net balance** | | |
| Fines | 26,099,560 | 18,501,310 |
| Property rates | 13,270,220 | 11,572,040 |
| VAT | (3,075,774) | (4,566,285) |
| **Total** | **36,294,006** | **25,507,065** |
| | | |
| **Interest charged** | 4,881,176 | 4,091,476 |
| | | |
| **Property Rates: Ageing** | | |
| Current (0 - 30 days) | 4,330,340 | 4,251,207 |
| 31 - 60 Days | 1,129,680 | 991,836 |
| 61 - 90 Days | 1,115,250 | 754,212 |
| + 90 Days | 57,443,661 | 48,884,186 |
| **Total** | **64,018,930** | **54,881,440** |

**Statutory receivables arises from the following legislation:**
Property Rates- Municipal Property Rates Act (Act no 60 of 2014)
Fines- Criminal Procedures Act (Act no 51 of 1977)
Value Added Tax Act (Act no 89 of 1991)

**No receivables from statutory receivables were pledged as security.**

**Credit quality of statutory receivables**

Consumer debtors are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of non-exchange receivables on initial recognition is not deemed necessary.

**There are no statutory receivables which were restricted.**

Property rates are levied on the value of land and improvements, which valuation is performed every 5 years. The last valuation came into effect on 1 July 2023. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions and also new buildings.



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**STATUTORY RECEIVABLES CONTINUED**

| | | |
|---|---|---|
| **Basic rate** | | |
| Residential | 0.600c/R | 1.054c/R |
| Commercial | 1.650c/R | 1.903c/R |
| Industrial | 1.650c/R | 1.903c/R |
| Bona Fide Agricultural | 0.150c/R | 0.151c/R |

Rates are levied annually and monthly. Monthly rates are payable by the 15th of the following month and annual rates are payable before 30 September. Interest is levied at the prime rate plus 1% on outstanding monthly rates.

Rebates were granted on land with buildings used solely for dwellings purposes as follows:
- Residential - The first R150 000 on the valuation is exempted.

| **Balances past due not impaired:** | **2025 %** | **2025 R** | **2024 %** | **2024 R** |
|---|---|---|---|---|
| Non-Exchange Receivables | | | | |
| Fines | 81.12% | 26,099,560 | 85.49% | 18,501,310 |
| Property rates | 20.73% | 13,270,220 | 21.09% | 11,572,040 |
| VAT | 100.00% | (3,075,774) | 100.00% | (4,566,285) |
| | **38.98%** | **36,294,006** | **35.45%** | **25,507,065** |

**The provision for bad debts could be allocated between the different classes of debtors as follows:**

| | **2025 %** | **2025 R** | **2024 %** | **2024 R** |
|---|---|---|---|---|
| Non-Exchange Receivables | | | | |
| Fines | 10.69% | 6,072,700 | 6.76% | 3,138,950 |
| Property rates | 89.31% | 50,748,709 | 93.24% | 43,309,400 |
| | **100.00%** | **56,821,409** | **100.00%** | **46,448,350** |

**The provision for bad debts could be allocated between the different categories of debtors as follows:**

| | **2025 %** | **2025 R** | **2024 %** | **2024 R** |
|---|---|---|---|---|
| Residential | 48.80% | 27,726,992 | 67.61% | 43,835,208 |
| Commercial | 39.32% | 22,344,940 | 28.44% | 18,440,414 |
| Other | 11.88% | 6,749,476 | 3.95% | 2,560,129 |
| | **100.00%** | **56,821,409** | **100.00%** | **64,835,751** |

| **VAT PAYABLE** | **2025 R** | **2024 R** |
|---|---|---|
| VAT Payable | 13,163,417 | 21,797,907 |
| | **13,163,417** | **21,797,907** |
| **VAT RECEIVABLE** | | |
| VAT input in suspense | 10,087,643 | 17,231,622 |
| | **10,087,643** | **17,231,622** |
| **NET VAT RECEIVABLE/(PAYABLE)** | **(3,075,774)** | **(4,566,285)** |

VAT is receivable/payable on the cash basis.



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## 66 POST-EMPLOYMENT HEALTH CARE BENEFITS

The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:

| | | |
|---|---|---|
| In-service (employee) members | 246 | 247 |
| In-service (employee) non-members | 251 | 254 |
| Continuation members (e.g. Retirees, widows, orphans) | 53 | 48 |
| **Total Members** | **550** | **549** |

The liability in respect of past service has been estimated to be as follows:

| | | |
|---|---|---|
| In-service (employee) members | 35,598,000 | 32,852,000 |
| In-service (employee) non-members | 3,221,000 | 3,062,000 |
| Continuation members | 32,401,000 | 26,869,000 |
| **Total Liability** | **71,220,000** | **62,783,000** |

| The liability in respect of periods commencing prior to the comparative year has been estimated as follows: | **2023 R** | **2022 R** | **2021 R** |
|---|---|---|---|
| In-service (employee) members | 30,550,000 | 32,044,000 | 30,183,000 |
| In-service (employee) non-members | 2,863,000 | 2,585,000 | 2,345,000 |
| Continuation members | 26,481,000 | 27,006,000 | 30,738,000 |
| **Total Liability** | **59,894,000** | **61,635,000** | **63,266,000** |

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

Bonitas;
Keyhealth.
LA Health
Hosmed and
Samwumed.

The employees of the municipality and their dependants are currently entitled to a subsidy of 70% of the medical scheme contributions after they retire or in the case of death. This percentage is reduced if an employee did not complete a required service period before retirement. Widow(er)s and orphans of in-service members are entitled to a subsidy of 60% of the contribution payable. Upon a member's death-in retirement, the surviving dependants will continue to receive the same benefits.

The post-employment subsidies are not limited to a maximum Rand value/subsidy and as a result the following risks should be noted:
•Inflation: The risk that future CPI inflation and medical aid contribution inflation are higher than assumed and present in an uncontrolled manner.
•Longevity: The risk that eligible individuals live longer than assumed i.e. their benefits are payable for longer than expected.
•Volatility of open-ended, long-term DBO: The risk that the DBO may be volatile which is exacerbated by its long-term nature.
•Enforcement of eligibility criteria and rules: The risk that eligibility criteria and rules are not strictly or consistently enforced, to the detriment of the Municipality.
•Future changes in legislation: The risk that changes to legislation with respect to the post-employment medical aid benefit may increase the DBO for the Municipality.

Key actuarial assumptions used:

### i) Rate of interest

| | | |
|---|---|---|
| Discount rate | 11.10% | 12.20% |
| Health Care Cost Inflation Rate | 6.80% | 7.69% |
| Net Effective Discount Rate | 6.30% | 4.19% |

The discount rate are derived from government bond yields consistent with the estimated term of the post-employment liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, current market rates of the appropriate term should be used to discount shorter term payments, and the discount rate for longer maturities should be estimated by extrapolating current market rates along the yield curve.

### ii) Mortality rates

The PA 90 ultimate table was used by the actuaries.



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66 **iii) Normal retirement age**

The normal retirement ages are 65. It has been assumed that male in-service members will retire at age 62 and female in-service members will retire at age 59, on average, which then implicitly allows for expected rates of ill-health and early retirement.

| | | |
|---|---|---|
| Continuation of membership at retirement | 75% | 70% |
| Proportion assumed married at retirement | 60% | 60% |
| Proportion of eligible current non-member employees joining the scheme by retirement | 15% | 15% |

**The amounts recognised in the Statement of Financial Position are as follows:**

| | | |
|---|---|---|
| Present value of fund obligations | 71,220,000 | 62,814,995 |
| **Net liability/(asset)** | **71,220,000** | **62,814,995** |

The municipality has elected to recognise the full increase in this defined benefit liability immediately as per GRAP 25, Employee Benefits, paragraph 155 (a).

**Reconciliation of present value of fund obligation:**

| | | |
|---|---|---|
| Present value of fund obligation at the beginning of the year | 62,814,995 | 59,894,000 |
| Total expenses | 6,670,060 | 6,888,263 |
| Current service cost | 1,981,000 | 1,981,000 |
| Interest Cost | 7,481,000 | 7,283,000 |
| Benefits Paid | (2,791,940) | (2,375,737) |
| Amendments | - | - |
| Actuarial (gains)/losses | 1,734,945 | (3,967,268) |
| Present value of fund obligation at the end of the year | 71,220,000 | 62,814,995 |
| **Less:** Transfer of Current Portion - Note 15 | (3,040,945) | (2,838,732) |
| **Balance 30 June** | **68,179,055** | **59,976,263** |

**Sensitivity Analysis on the Accrued Liability at 30 June 2025**

| Assumption | members liability | members liability | Total liability (R'000) |
|---|---|---|---|
| Central Assumptions | 38,819,000 | 32,401,000 | 71,220,000 |

The effect of movements in the assumptions are as follows:

| Assumption | Change | In-service members | Continuation members | Total liability (R'000) | % change |
|---|---|---|---|---|---|
| Central assumptions | | 38,819,000 | 32,401,000 | 71,220,000 | |
| Medical aid contribution inflation rate | 1% | 41,106,000 | 34,516,000 | 75,622,000 | 6 |
| Medical aid contribution inflation rate | -1% | 35,538,000 | 30,269,000 | 65,807,000 | -8 |
| Mortality rate | 20% | 37,342,000 | 30,393,000 | 67,735,000 | -5 |
| Mortality rate | -20% | 40,518,000 | 34,870,000 | 75,388,000 | 6 |

**LONG SERVICE AWARDS**

The Long Service Bonus plans are defined benefit plans.

| | | |
|---|---|---|
| As at year end, the following number of employees were eligible for Long Service Bonuses. | 497 | 501 |

**i) Rate of interest**

| | | |
|---|---|---|
| Discount rate | 9.70% | 11.05% |
| General Salary Inflation (long-term) | 4.70% | 6.20% |
| Net Effective Discount Rate applied to salary-related Long Service Bonuses | 4.80% | 4.56% |

**The amounts recognised in the Statement of Financial Position are as follows:**

| | | |
|---|---|---|
| Present value of fund obligations | 14,958,001 | 13,625,000 |
| **Net liability** | **14,958,001** | **13,625,000** |

| The liability in respect of periods commencing prior to the comparative year has been estimated as follows: | 2023 R | 2022 R | 2021 R |
|---|---|---|---|
| Present value of fund obligations | 12,046,000 | 12,176,763 | 12,156,000 |
| **Net liability** | **12,046,000** | **12,176,763** | **12,156,000** |

**66 Reconciliation of present value of fund obligation:**

| | | |
|---|---|---|
| Present value of fund obligation at the beginning of the year | 13,625,000 | 12,046,000 |
| Total expenses | 1,122,905 | 416,388 |
| Current service cost | 1,078,000 | 913,000 |
| Interest Cost | 1,414,000 | 1,243,000 |
| Benefits Paid | (1,369,095) | (1,739,612) |
| Actuarial (gains)/losses | 210,096 | 1,162,612 |
| Present value of fund obligation at the end of the year | 14,958,001 | 13,625,000 |
| **Less:** Transfer of Current Portion - Note 15 | (2,684,000) | (1,704,000) |
| **Balance 30 June** | **12,274,001** | **11,921,000** |

**Sensitivity Analysis on the Accrued Liability at 30 June 2025**

| **Assumption** | **Change** | **Liability** | **% change** |
|---|---|---|---|
| Central assumptions | | 14,958,001 | |
| General earnings inflation rate | 1.00% | 15,722,000 | 5% |
| General earnings inflation rate | -1.00% | 14,257,000 | -5% |
| Withdrawal rates | 20% | 14,433,000 | -4% |
| Withdrawal rates | -20% | 15,525,000 | 4% |

**EX-GRATIA PENSION BENEFITS**

The Ex-Gratia Pension Benefits plans are defined benefit plans.

| | | |
|---|---|---|
| As at year end, the following number of employees were eligible for Ex-Gratia Pension Benefits. | 13 | 13 |

**i) Rate of interest**

| | | |
|---|---|---|
| Discount rate | 8.50% | 9.79% |

**The amounts recognised in the Statement of Financial Position are as follows:**

| | | |
|---|---|---|
| Present value of fund obligations | 30,590 | 27,030 |
| **Net liability** | **30,590** | **27,030** |

| The liability in respect of periods commencing prior to the comparative year has been estimated as follows: | **2023 R** | **2022 R** | **2021 R** |
|---|---|---|---|
| Present value of fund obligations | 27,710 | 33,618 | 32,082 |
| **Net liability** | **27,710** | **33,618** | **32,082** |

**EMPLOYEE BENEFITS CONTINUED**

| | **2025 R** | **2024 R** |
|---|---|---|
| **Reconciliation of present value of fund obligation:** | | |
| Present value of fund obligation at the beginning of the year | 27,030 | 27,710 |
| Total expenses | 2,340 | (1,350) |
| Interest Cost | 2,340 | 2,490 |
| Benefits Paid | - | (3,840) |
| Actuarial (gains)/losses | 1,220 | 670 |
| Present value of fund obligation at the end of the year | 30,590 | 27,030 |
| **Less:** Transfer of Current Portion - Note | (7,670) | (7,100) |
| **Balance 30 June** | **22,920** | **19,930** |

**Sensitivity Analysis on the Accrued Liability at 30 June 2025**

| **Assumption** | **Change** | **(R'000)** | **% change** |
|---|---|---|---|
| Central assumptions | | 30,590 | |
| Discount rates | +1% | 29,470 | -4.0% |
| Discount rates | -1% | 31,820 | 4.0% |
| Average retirement age | +1 year | 28,830 | -6.0% |
| Average retirement age | 11 year | 32,610 | 7.0% |



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**66 EMPLOYEE BENEFITS CONTINUED**

**Retirement funds**

***CAPE JOINT PENSION FUND***

The contribution rate of the defined benefit scheme is 27%; 9% by the members and 18% by their councils. The actuarial valuation report at 30 June 2023 disclosed an actuarial valuation amounting to R1 338 791 000 (30 June 2022: R1 391 841 000), with a surplus of R226 285 000 (2022: R144 158 000), with a funding level of 120.3% (30 June 2022: 111.6%).

| | | |
|---|---|---|
| Contributions paid recognised in the Statement of Financial Performance | 471,281 | 445,247 |

***SOUTH AFRICAN LOCAL AUTHORITIES PENSION FUND***

The fund is a DB plan, and its last statutory valuation at 1 July 2021 revealed a deficit of R2,08 million and a funding level of 85,5%, having deteriorated since its previous statutory valuation at 1 July 2018, which indicated a deficit of R601,2 million and a funding level of 96%. That was prior to the approval of a scheme of arrangement (SOA) between the fund and all participating employers. The SOA requires all participating employers to contribute an additional 2% per annum over the next five to six years to restore the fund to financial soundness. Due to its further deterioration as a result of poor investment returns over the valuation period, the fund is required under section 18 of the Pension Funds Act to submit an updated SOA to the Financial Sector Conduct Authority (FSCA) to outline how the funding position will be addressed and restored.

| | | |
|---|---|---|
| Contributions paid recognised in the Statement of Financial Performance | 340,842 | 312,527 |

***DEFINED CONTRIBUTION FUNDS***

Council contributes to: the Government Employees Pension Fund; Municipal Council Pension Fund; National Fund for Municipal Workers (IMATU); and SAMWU National Provident Fund which are defined contribution funds. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

Contributions paid recognised in the Statement of Financial Performance

| | | |
|---|---|---|
| Cape Joint Retirement Fund | 32,712,197 | 30,201,649 |
| Municipal Councillors Pension Fund | 122,738 | 140,993 |
| Municipal Workers Retirement Fund: | 101,757 | 115,890 |
| SAMWU National Provident Fund | 4,272,534 | 4,395,265 |
| | **37,209,225** | **34,853,797** |

The valuation results are dependent on the expected average retirement ages (EARAs) instead of the normal retirement age (NRAs).

Witzenberg's own recent employee-retirement history will be too small a sample to be solely relied on in setting these assumptions. Nevertheless, this recent experience seems to be in line with the EARAs used in the 2020 valuation.

If there is concern that the change in NRA for females will affect their EARA, then we recommend that the retirement-experience be monitored for several years after the change.

**Consolidated Retirement Fund (Previously Cape Joint Retirement Fund:**

The most recent statutory valuation performed as at 30 June 2024 revealed that the assets of the fund amounted to R47 307 646 099 (30 June 2023: R42 710 035 000), with funding levels of 17.3% and 100.2% (30 June 2023: 120.0% and 100.4%) for the Pensions Account and the Share Account respectively. The contribution rate paid by the members (7,50%/9%) and the municipalities (19,50%/18%) is sufficient to fund the benefits accruing from the fund in the future. The actuary certified that the structure of the assets is appropriate relative to the nature of the liabilities, given normal circumstances and that the Fund is in a sound financial condition as at the valuation date.



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AUDITOR-GENERAL
SOUTH AFRICA

The Municipal Manager
Witzenberg Municipality
PO Box 44
Ceres
6835

10 December 2025

Reference: 21430REG2024-25

Dear Mr D. Nasson

**Report of the Auditor-General on the financial statements, annual performance report, compliance with legislation and other legal and regulatory requirements of Witzenberg Municipality for the year ended 30 June 2025**

1. The above-mentioned report of the Auditor-General is submitted herewith in terms of section 21(1) of the Public Audit Act No. 25 of 2004 (PAA) read in conjunction with section 188 of the Constitution of the Republic of South Africa and section 126(3) of the Municipal Finance Management Act 56 of 2003 (MFMA).
2. We have not yet received the other information that will be included in the annual report with the audited financial statements and the annual performance report and have thus not been able to establish whether there are any inconsistencies between this information and the audited financial statements, the annual performance report or our report on compliance with legislation. You are requested to supply this information as soon as possible. Once this information is received it will be read, and should any inconsistencies be identified, these will be communicated to you, and you will be requested to make the necessary corrections. Should the corrections not be made we will amend and reissue the audit report.
3. In terms of section 121(3) of the MFMA you are required to include the auditor's report in the municipality's annual report to be tabled.
4. Prior to printing or copying the annual report which will include the auditor's report you are required to do the following:
    - Submit the final printer's proof of the annual report to the relevant senior manager of the Auditor-General of South Africa for verification of the audit-related references in the auditor's report and for confirmation that the financial statements, annual performance report and other information are those documents that have been read and audited. Special care should be taken with the page references in your report, since an incorrect reference could have audit implications.
    - The signature *Auditor-General* in the handwriting of the auditor authorised to sign the audit report at the end of the hard copy of the audit report should be scanned in when preparing to print the report. This signature, as well as the place and date of signing and the Auditor-General of South Africa's logo, should appear at the end of the report, as in

the hard copy that is provided to you. The official logo will be made available to you in electronic format.

5. Please notify the undersigned Business Unit Leader well in advance of the date on which the annual report containing this audit report will be tabled.
6. The confidentiality of information obtained in an engagement must be always observed. In terms of section 50 of the PAA and the International Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants *(including International Independence Standards*), members of the staff of the Auditor General (AG), or an audit firm appointed in terms of section 25 of the PAA, may not disclose or make available any information obtained during an audit, other than the final auditor's report, to any third party without the permission of the AG or his/her delegate, unless this is to a legislature or internal committee of a legislature or a court in a criminal matter.
7. Until the steps described in paragraphs 2 and 4 of this document are completed and the annual report is tabled as required by section 127(2) of the MFMA, the audit report is not a final and public document and you are therefore requested to treat it as confidential.
8. Your cooperation to ensure that all these requirements are met would be much appreciated.

Kindly acknowledge receipt of this letter.

Yours sincerely

Unathi Mnqanqeni
Senior Manager: Western Cape

Enquiries: Sinalo Shude
Telephone: (021) 528 4100
Fax: (021) 528 4200
Email: sinaloh@agsa.co.za

# Report of the auditor-general to Western Cape Provincial Parliament and the council on Witzenberg Municipality

## Report on the audit of the financial statements

### Opinion

1. I have audited the financial statements of Witzenberg Municipality set out on pages 7 to 113, which comprise the statement of financial position as at 30 June 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of Witzenberg Municipality at 30 June 2025 and its financial performance and cash flows for the year then ended in accordance with Generally Recognised Accounting Practice (GRAP) and the requirements of the Municipal Finance Management Act 56 of 2003 (MFMA) and the Division of Revenue Act 24 of 2024 (Dora).

### Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the municipality in accordance with the International Ethics Standards Board for Accountants' *International Code of ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of matters

6. I draw attention to the matters below. My opinion is not modified in respect of these matters:

#### Restatement of corresponding figures

7. As disclosed in note 50 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025.

### Material impairments

8. As disclosed in note 4 to the financial statements, the municipality provided for the impairment of trading service and consumer debtors of R267,7 million (2023-24: R211,6 million).

9. As disclosed in note 5 to the financial statements, the municipality provided for the impairment of receivables from customer services debtors of R58,6 million (2023-24: R50,2 million).

## Other matters

10. I draw attention to the matter below. My opinion is not modified in respect of this matter:

### Unaudited disclosure notes

11. In terms of section 125(2)(e) of the MFMA, the particulars of non-compliance with the MFMA should be disclosed in the financial statements. This disclosure requirement did not form part of the audit of the financial statements and, accordingly, I do not express an opinion on it.

## Responsibilities of the accounting officer for the financial statements

12. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the MFMA and Dora and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

13. In preparing the financial statements the accounting officer is responsible for assessing the municipality's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

## Responsibilities of the auditor-general for the audit of the financial statements

14. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

15. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at pages 6, forms part of my auditor's report.

## Report on the audit of the annual performance report

16. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof. I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected municipal key performance area presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

17. I selected the following municipal key performance area presented in the annual performance report for the year ended 30 June 2025 for auditing. I selected a municipal key performance area that measure's the municipality's performance on its primary mandated functions and that is of significant national, community or public interest.

| Key performance area | Page numbers | Purpose |
|---|---|---|
| Essential Services | 65 - 67 | Direct service delivery such as provision of water, sanitation, electricity & sold waste removal. Also include roads and storm water management and subsidised serviced sites. |

18. I evaluated the reported performance information for the selected municipal key performance area against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the municipality's planning and delivery on its mandate and objectives.

19. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the municipality's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the municipality's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported measures taken to improve performance.

20. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

21. I did not identify any material findings on the reported performance information for the selected key performance area.

## Other matters

22. I draw attention to the matters below.

### Achievement of planned targets

23. The annual performance report includes information on reported achievements against planned targets and provides taken to improve performance.

24. The table that follows provides information on the achievement of planned targets and lists the key service delivery indicator that was not achieved as reported in the annual performance report. The measures taken to improve performance are included in the annual performance report on pages 18 to 20.

### Essential Services

| *Targets achieved: 84,6%*<br>*Budget spent: Capital – 95,5 % Operational – 95,6%* | | |
|---|---|---|
| **Key indicator not achieved** | **Planned target** | **Reported achievement** |
| EE1.11a Number of formal dwellings provided with connections to mains electricity supply by the municipality | 8 | 7 |

## Report on compliance with legislation

25. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the municipality's compliance with legislation.

26. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

27. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the municipality, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

28. I did not identify any material non-compliance with the selected legislative requirements.

## Other information in the annual report

29. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected municipal key performance area presented in the annual performance report that have been specifically reported on in this auditor's report.

30. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

31. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected municipal key performance area presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

32. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report on that fact.

33. I have nothing to report in this regard.

## Internal control deficiencies

34. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

35. I did not identify any significant deficiencies in internal control.

Auditor General

Cape Town

10 December 2025

AUDITOR-GENERAL
SOUTH AFRICA

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# Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

## Auditor-general's responsibility for the audit

### Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected strategic focus area and on the municipality's compliance with selected requirements in key legislation.

### Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the municipality to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the municipality to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

| Legislation | Sections or regulations |
|---|---|
| Municipal Finance Management Act 56 of 2003 | Sections 1, 11(1), 13(2), 14(1), 14(2)(a), 14(2)(b), 15, 24(2)(c)(iv), 28(1), 29(1), 29(2)(b), 32(2), 32(2)(a), 32(2)(a)(i), 32(2)(a)(ii)<br>Sections 32(2)(b), 32(6)(a), 32(7), 33(1)(c)(ii), 53(1)(c)(ii), 53(1)(c)(iii)(bb), 54(1)(c), 62(1)(d), 63(2)(a), 63(2)(c), 64(2)(b), 64(2)(c), 64(2)(e), 64(2)(f), 64(2)(g), 65(2)(a), 65(2)(b), 65(2)(e), 72(1)(a)(ii), 112(1)(j), 116(2)(b), 116(2)(c)(ii), 117, 122(1), 122(2), 126(1)(a), 126(1)(b), 127(2), 127(5)(a)(i), 127(5)(a)(ii), 129(1), 129(3), 133(1)(a), 133(1)(c)(i), 133(1)(c)(ii), 165(1), 165(2)(a), 165(2)(b)(ii), 165(2)(b)(iv), 165(2)(b)(v), 165(2)(b)(vii), 166(2)(b), 166(2)(a)(iv), 166(5), 170, 171(4)(a), 171(4)(b) |
| MFMA: Municipal budget and reporting regulations, 2009 | Regulations 71(1)(a), 71(1)(a)(b), 71(2)(a), 71(2)(b), 71(2)(d), 72(a), 72(b), 72(c) |
| MFMA: Municipal Investment Regulations, 2005 | Regulations 3(1)(a), 3(3), 6, 7, 12(2), 12(3) |
| MFMA: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014 | Regulations 5(4), 6(8)(a), 6(8)(b), 10(1) |
| MFMA: Municipal Supply Chain Management Regulations, 2017 | Regulations 5, 12(1)(c), 12(3), 13(b), 13(c), 16(a), 17(1)(a), 17(1)(b), 17(1)(c), 19(a), 21(b), 22(1)(b)(i), 22(2), 27(2)(a), 27(2)(e), 28(1)(a)(i), 29(1)(a), 29(1)(b), 29(5)(a)(ii), 29(5)(b)(i), 32, 36(1), 36(1)(a), 38(1)(c), 38(1)(d)(ii), 38(1)(e), 38(1)(g)(i), 38(1)(g)(ii), 38(1)(g)(iii), 43, 44, 46(2)(e), 46(2)(f) |
| Construction Industry Development Board Act 38 of 2000 | Section 18(1) |
| Construction Industry Development Board Regulations, 2004 | Regulations 17, 25(7A) |
| Division of Revenue Act 24 of 2024 | Sections 11(6)(b), 12(5), 16(1); 16(3) |
| Municipal Property Rates Act 6 of 2004 | Section 3(1) |
| Municipal Systems Act 32 of 2000 | Sections 25(1), 26(a), 26(c), 26(h), 26(i), 29(1)(b)(ii), 34(a), 34(b), 38(a), 41(1)(a), 41(1)(b), 41(1)(c)(ii), 42, 43(2), 45(a), 54A(1)(a), 56(1)(a), 57(2)(a), 57(4B), 57(6)(a), 57A, 66(1)(a), 66(1)(b), 67(1)(d), 74(1), 96(b) |
| MSA: Disciplinary Regulations for Senior Managers, 2011 | Regulations 5(2), 5(3), 5(6), 8(4) |
| MSA: Municipal Planning and Performance Management Regulations, 2001 | Regulations 2(1)(e), 2(3)(a), 3(3), 3(4)(b), 7(1), 8, 9(1)(a), 10(a), 12(1), 14(1)(b)(iii), 14(1)(c)(ii), 14(4)(a)(i), 14(4)(a)(iii), 15(1)(a)(i), 15(1)(a)(ii) |

| Legislation | Sections or regulations |
|---|---|
| MSA: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, 2006 | Regulations 2(3)(a), 4(4)(b), 8(1), 8(2), 8(3), 26(5), 27(4)(a)(i) |
| MSA: Regulations on Appointment and Conditions of Employment of Senior Managers, 2014 | Regulations 17(2), 36(1)(a) |
| MSA: Municipal Staff Regulations, 2021 | Regulations 7(1), 19, 31, 35(1) |
| MSA: Municipal Systems Regulations, 2001 | Regulation 43 |
| Prevention and Combating of Corrupt Activities Act 12 of 2004 | Section 34(1) |
| Preferential Procurement Policy Framework Act 5 of 2000 | Sections 2(1)(a), 2(1)(f) |
| Preferential Procurement Regulations, 2017 | Regulations 4(1), 4(2), 5(1), 5(3), 5(6), 5(7), 6(1), 6(2), 6(3), 6(6), 6(8), 7(1), 7(2), 7(3), 7(6), 7(8), 8(2), 8(5), 9(1), 10(1), 10(2),11(1), 11(2) |
| Preferential Procurement Regulations, 2022 | Regulations: 4(1), 4(2), 4(3), 4(4), 5(1), 5(2), 5(3), 5(4) |

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# 2025/2026
# Quarterly Budget Statement Report
# Section 52(d) – 2nd Quarter
# 1 October 2025 to 31 December 2025

## Financial data is in respect of the financial year
## 1 July 2025 to 30 June 2026

# Glossary

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

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

**AFS –** Annual Financial Statements

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

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

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

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

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

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

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

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

**GDFI -** Gross Domestic Fixed Investment

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

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

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

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

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

**Glossary (Continued)**

**MIG –** Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG –** Regional Bulk Infrastructure Grant

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

**SCM –** Supply Chain Management.

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

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

**TMA –** Total Municipal Account

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

**Virement –** A transfer of budget.

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

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

**WM –** Witzenberg Municipality

# Legal requirements

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

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

(*a*) must provide general political guidance over the fiscal and financial affairs of the municipality;

(*b*) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;

(*c*) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;

(*d*) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and**

(*e*) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

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

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

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

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

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

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

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

Quarterly reports on implementation of budget

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-

{a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and

(b) consistent with the monthly budget statements for September, December, March and June as applicable; and

(c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -

(a) summaries of quarterly report in alternate languages predominant in the community; and

{b) information relevant to each ward in the municipality.

# PART 1 - IN-YEAR REPORT

## Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 31 December 2025. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for the year, excluding traffic fines, is 85%. The annual target for debt collection is 94%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review includes the the Library in Nduli, Resealing of Streets, upgrade of the Tulbagh Reservoir and the upgrade of the electrical substation in Ceres.

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

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

# Municipal Manager's quality certification

**QUALITY CERTIFICATE**

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

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

Date: _____

# FINANCIAL REPORT

For the period 1 July 2025 to 30 December 2025, 31.90% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 85% of the debits raised were collected for the period under review, while the target is 94%. The low collection rate is mainly due to the industrial effluent billing that was done during the first quarter.

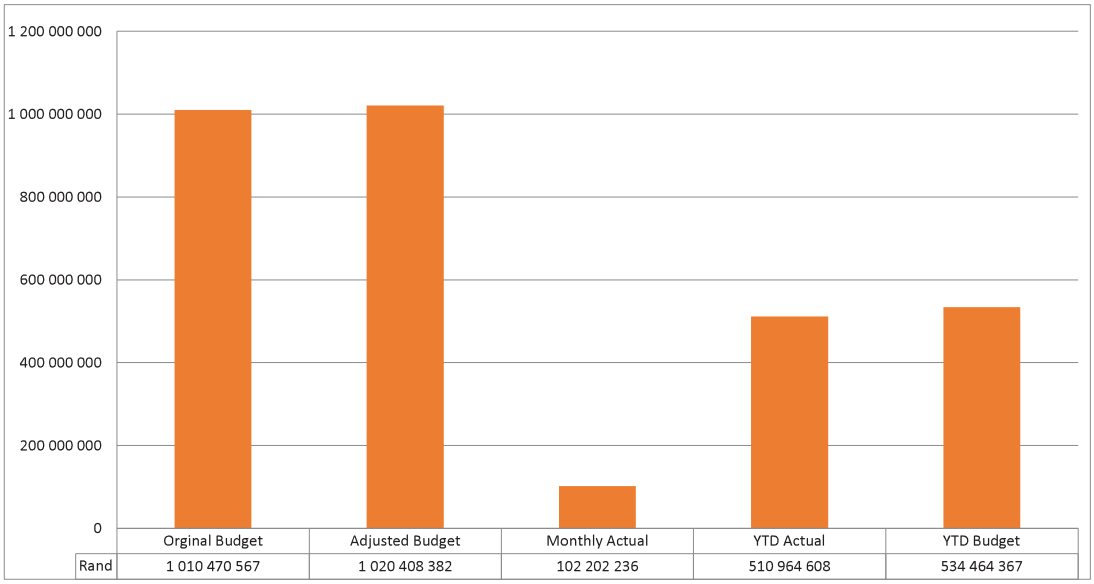
20.62% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end. The bulk purchases of electricity are expected to increase over the remaining months.

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

7% of the budgeted capital expenditure was incurred during the reporting period.

WC022 - M06 - 2025/2026 MONTHLY SECTION 71 REPORT - DECEMBER 2025

## TOTAL OPERATIONAL REVENUE



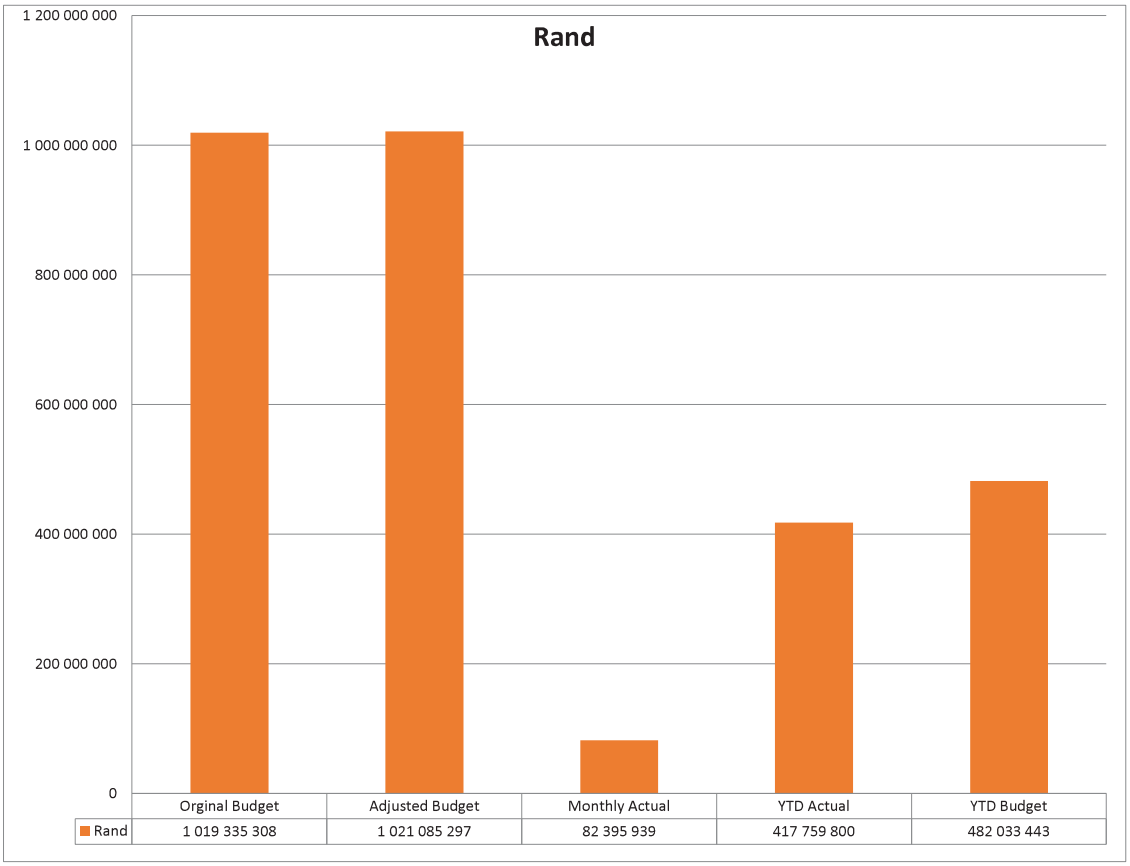

| | Orginal Budget | Adjusted Budget | Monthly Actual | YTD Actual | YTD Budget |
|---|---|---|---|---|---|
| Rand | 1 010 470 567 | 1 020 408 382 | 102 202 236 | 510 964 608 | 534 464 367 |

For the period 1 July 2025 to 31 December 2025, 50.07% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 50.07% van die begrote operasionele inkomste gehef.

WC022 - M06 - 2025/2026 MONTHLY SECTION 71 REPORT - DECEMBER 2025

## TOTAL OPERATIONAL EXPENDITURE

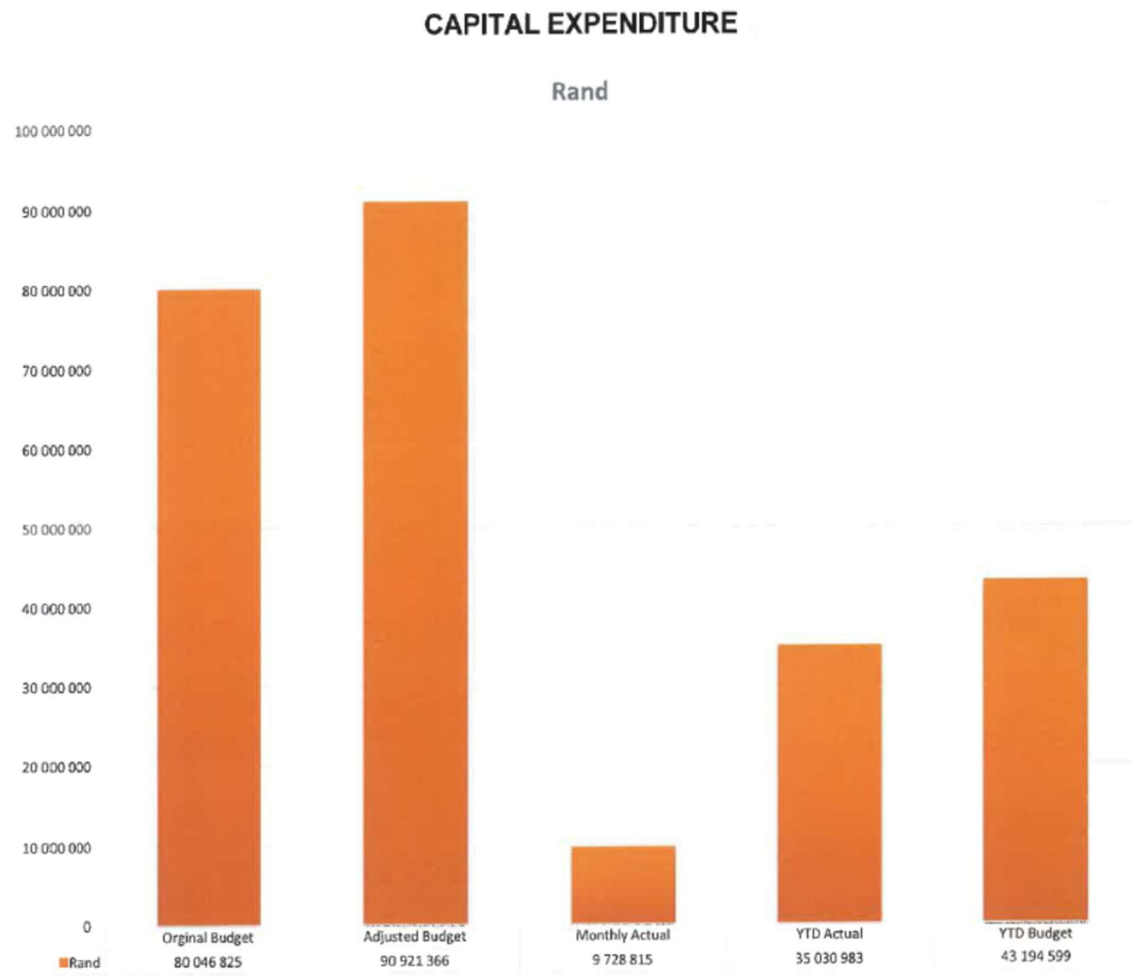



For the period 1 July 2025 to 31 December 2025, 40.91% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 40.91% van die begrote operasionele uitgawes aangegaan.

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




For the period 1 July 2025 to 31 December 2025, 40% of the budgeted capital expenditure was incurred. Steps will be implemented to ensure faster spending of the capital budget.

**WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -**

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Financial Performance** | | | | | | | | | |
| Property rates | 107 320 | 120 291 | 120 291 | 6 243 | 79 719 | 82 094 | (2 375) | -3% | 120 291 |
| Service charges | 508 072 | 586 957 | 586 957 | 35 340 | 263 731 | 297 939 | (34 208) | -11% | 586 957 |
| Investment revenue | 18 758 | 23 567 | 23 567 | 1 433 | 8 980 | 11 783 | (2 803) | -24% | 23 567 |
| Transfers and subsidies - Operational | 150 058 | 182 230 | 190 696 | 51 419 | 118 726 | 93 609 | 25 117 | 27% | 190 696 |
| Other own revenue | 118 278 | 69 891 | 71 363 | 6 434 | 38 484 | 35 421 | 3 063 | 9% | 71 363 |
| **Total Revenue (excluding capital transfers and contributions)** | **902 486** | **982 936** | **992 874** | **100 870** | **509 641** | **520 847** | **(11 207)** | **-2%** | **992 874** |
| Employee costs | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |
| Remuneration of Councillors | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| Depreciation and amortisation | 39 446 | 34 090 | 34 090 | 18 603 | 18 603 | 17 045 | 1 558 | 9% | 34 090 |
| Interest | 7 847 | 10 742 | 10 585 | 367 | 757 | 5 292 | (4 536) | -86% | 10 585 |
| Inventory consumed and bulk purchases | 415 900 | 424 390 | 420 686 | 29 481 | 182 527 | 182 539 | (13) | -0% | 420 686 |
| Transfers and subsidies | 4 633 | 4 931 | 14 692 | 421 | 868 | 7 346 | (6 478) | -88% | 14 692 |
| Other expenditure | 195 685 | 222 593 | 220 618 | 8 863 | 63 223 | 109 959 | (46 736) | -43% | 220 618 |
| **Total Expenditure** | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **-13%** | **1 021 085** |
| **Surplus/(Deficit)** | **(43 195)** | **(36 399)** | **(28 211)** | **18 474** | **91 881** | **38 814** | **53 067** | **137%** | **(28 211)** |
| Transfers and subsidies - capital (monetary allocations) | 40 834 | 27 535 | 27 535 | 1 333 | 1 324 | 13 617 | (12 293) | -90% | 27 535 |
| Transfers and subsidies - capital (in-kind) | 1 458 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **78%** | **(677)** |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| **Surplus/ (Deficit) for the year** | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **78%** | **(677)** |
| **Capital expenditure & funds sources** | | | | | | | | | |
| **Capital expenditure** | **82 874** | **75 047** | **83 102** | **8 171** | **27 219** | **39 285** | **(12 066)** | **-31%** | **83 102** |
| Capital transfers recognised | 40 721 | 30 013 | 30 013 | 2 515 | 10 364 | 12 320 | (1 956) | -16% | 30 013 |
| Borrowing | 7 807 | 15 000 | 16 303 | 4 731 | 8 014 | 8 151 | (137) | -2% | 16 303 |
| Internally generated funds | 28 591 | 35 034 | 44 606 | 2 483 | 16 653 | 22 723 | (6 070) | -27% | 44 606 |
| **Total sources of capital funds** | **77 119** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |
| **Financial position** | | | | | | | | | |
| Total current assets | 343 429 | 293 805 | 296 118 | | 415 218 | | | | 296 118 |
| Total non current assets | 1 047 671 | 1 220 387 | 1 231 261 | | 1 156 134 | | | | 1 231 261 |
| Total current liabilities | 143 684 | 46 268 | 51 425 | | 106 729 | | | | 51 425 |
| Total non current liabilities | 93 514 | 192 053 | 191 897 | | 121 075 | | | | 191 897 |
| Community wealth/Equity | 1 250 343 | 1 275 870 | 1 278 297 | | 1 055 770 | | | | 1 278 297 |
| **Cash flows** | | | | | | | | | |
| Net cash from (used) operating | 315 789 | 97 347 | 108 732 | 36 202 | 40 985 | 33 703 | (7 282) | -22% | 972 167 |
| Net cash from (used) investing | (70 885) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| Net cash from (used) financing | (65) | – | – | 38 | 21 932 | – | (21 932) | | – |
| **Cash/cash equivalents at the month/year end** | **561 084** | **227 137** | **227 648** | **–** | **215 766** | **286 734** | **70 968** | **25%** | **1 261 715** |

| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis** | | | | | | | | | |
| Total By Income Source | 54 049 | 8 539 | 7 959 | 14 975 | 6 369 | 5 608 | 25 335 | 298 761 | 421 595 |
| **Creditors Age Analysis** | | | | | | | | | |
| Total Creditors | 6 697 | 1 143 | 5 430 | 2 543 | 14 674 | 1 529 | 11 | – | 32 027 |

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

| Summary of Employee and Councillor remuneration<br>R thousands | Ref | 2024/25 Audited Outcome | Budget Year 2025/26 Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | A | B | C | | | | | | D |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 9 415 | 10 442 | 10 442 | 747 | 4 532 | 5 221 | (689) | -13% | 10 442 |
| Pension and UIF Contributions | | 1 367 | 1 493 | 1 493 | 114 | 690 | 746 | (57) | -8% | 1 493 |
| Medical Aid Contributions | | – | 90 | 90 | – | – | 45 | (45) | -100% | 90 |
| Motor Vehicle Allowance | | 541 | – | – | 62 | 316 | – | 316 | | – |
| Cellphone Allowance | | 993 | 1 203 | 1 203 | 83 | 497 | 602 | (105) | -17% | 1 203 |
| **Sub Total - Councillors** | | **12 315** | **13 228** | **13 228** | **1 006** | **6 035** | **6 614** | **(579)** | **-9%** | **13 228** |
| **% increase** | 4 | | **7.4%** | **7.4%** | | | | | | **7.4%** |
| **Senior Managers of the Municipality** | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 8 392 | 5 525 | 5 525 | 651 | 3 702 | 2 762 | 939 | 34% | 5 525 |
| Pension and UIF Contributions | | 463 | 508 | 508 | 66 | 399 | 254 | 145 | 57% | 508 |
| Medical Aid Contributions | | – | 12 | 12 | – | – | 6 | (6) | -100% | 12 |
| Performance Bonus | | 1 066 | 1 119 | 1 119 | 116 | 628 | 560 | 68 | 12% | 1 119 |
| Motor Vehicle Allowance | | 1 075 | 1 401 | 1 401 | 61 | 541 | 701 | (160) | -23% | 1 401 |
| Cellphone Allowance | | 327 | 399 | 399 | 38 | 200 | 199 | 1 | 0% | 399 |
| Housing Allowances | | – | 72 | 72 | – | – | 36 | (36) | -100% | 72 |
| Other benefits and allowances | | 1 | 77 | 77 | – | – | 39 | (39) | -100% | 77 |
| **Sub Total - Senior Managers of Municipality** | | **11 324** | **9 112** | **9 112** | **933** | **5 470** | **4 556** | **913** | **20%** | **9 112** |
| **% increase** | 4 | | **-19.5%** | **-19.5%** | | | | | | **-19.5%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 154 471 | 171 223 | 169 045 | 13 880 | 81 671 | 84 170 | (2 499) | -3% | 169 045 |
| Pension and UIF Contributions | | 24 741 | 30 291 | 30 294 | 2 265 | 13 443 | 15 144 | (1 701) | -11% | 30 294 |
| Medical Aid Contributions | | 10 511 | 11 073 | 11 073 | 923 | 5 525 | 5 537 | (12) | 0% | 11 073 |
| Overtime | | 25 436 | 35 044 | 35 044 | 2 080 | 13 752 | 17 522 | (3 770) | -22% | 35 044 |
| Performance Bonus | | 11 505 | 15 674 | 15 674 | 1 062 | 5 941 | 7 837 | (1 896) | -24% | 15 674 |
| Motor Vehicle Allowance | | 7 716 | 8 903 | 8 903 | 666 | 3 991 | 4 451 | (461) | -10% | 8 903 |
| Cellphone Allowance | | 795 | 1 121 | 1 121 | 75 | 452 | 561 | (108) | -19% | 1 121 |
| Housing Allowances | | 1 718 | 1 329 | 1 329 | 100 | 599 | 664 | (65) | -10% | 1 329 |
| Other benefits and allowances | | 7 322 | 8 647 | 8 647 | 654 | 4 030 | 4 323 | (293) | -7% | 8 647 |
| Payments in lieu of leave | | 3 773 | 4 719 | 4 719 | – | 4 764 | 2 360 | 2 405 | 102% | 4 719 |
| Long service awards | | 1 078 | – | 0 | 199 | 978 | – | 978 | | 0 |
| Post-retirement benefit obligations | 2 | 9 464 | 12 224 | 12 224 | 819 | 5 132 | 6 112 | (980) | -16% | 12 224 |
| **Sub Total - Other Municipal Staff** | | **258 531** | **300 248** | **298 074** | **22 722** | **140 278** | **148 682** | **(8 404)** | **-6%** | **298 074** |
| **% increase** | 4 | | **16.1%** | **15.3%** | | | | | | **15.3%** |
| **Total Parent Municipality** | | **282 170** | **322 589** | **320 414** | **24 661** | **151 782** | **159 852** | **(8 070)** | **-5%** | **320 414** |
| **Unpaid salary, allowances & benefits in arrears:** | | | | | | | | | | |
| **Board Members of Entities** | | | | | | | | | | |
| **Sub Total - Executive members Board** | 2 | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Senior Managers of Entities** | | | | | | | | | | |
| **Sub Total - Senior Managers of Entities** | | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Other Staff of Entities** | | | | | | | | | | |
| **Sub Total - Other Staff of Entities** | | – | – | – | – | – | – | – | | – |
| **% increase** | 4 | | | | | | | | | |
| **Total Municipal Entities** | | – | – | – | – | – | – | – | | – |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **282 170** | **322 589** | **320 414** | **24 661** | **151 782** | **159 852** | **(8 070)** | **-5%** | **320 414** |
| **% increase** | 4 | | **14.3%** | **13.6%** | | | | | | **13.6%** |
| **TOTAL MANAGERS AND STAFF** | | **269 855** | **309 360** | **307 186** | **23 655** | **145 747** | **153 238** | **(7 490)** | **-5%** | **307 186** |

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

| Month | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | % spend of Original Budget |
| **Monthly expenditure performance trend** | | | | | | | | | |
| July | 742 | 477 | 3 271 | 552 | 552 | 3 271 | 2 718 | 83.1% | 1% |
| August | 346 | 477 | 4 271 | 1 599 | 2 151 | 7 541 | 5 390 | 71.5% | 3% |
| September | 5 004 | 13 040 | 10 405 | 1 590 | 3 741 | 17 946 | 14 205 | 79.2% | 5% |
| October | 5 140 | 477 | 3 271 | 13 636 | 17 377 | 21 217 | 3 840 | 18.1% | 22% |
| November | 7 521 | 477 | 3 271 | 7 925 | 25 302 | 24 488 | (815) | -3.3% | 32% |
| December | 2 984 | 13 270 | 18 707 | 9 729 | 35 031 | 43 195 | 8 164 | 18.9% | 44% |
| January | 1 853 | 477 | 3 271 | – | 35 031 | 46 465 | 11 434 | 24.6% | 44% |
| February | 6 926 | 477 | 3 271 | – | 35 031 | 49 736 | 14 705 | 29.6% | 44% |
| March | 5 388 | 13 040 | 10 234 | – | 35 031 | 59 970 | 24 939 | 41.6% | 44% |
| April | 5 393 | 477 | 3 271 | – | 35 031 | 63 240 | 28 209 | 44.6% | 44% |
| May | 14 248 | 477 | 3 271 | – | 35 031 | 66 511 | 31 480 | 47.3% | 44% |
| June | 27 329 | 36 878 | 24 410 | – | 35 031 | 90 921 | 55 890 | 61.5% | 44% |
| **Total Capital expenditure** | **82 874** | **80 047** | **90 921** | **35 031** | | | | | |

**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 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | 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 |
| **Cash Receipts By Source** | | | | | | | | | | | | | | | | |
| Property rates | | 186 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 9 523 | 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 Mangement | | 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 | 14 433 | 14 504 | 14 433 | 14 433 | 20 146 | 14 433 | 14 433 | 14 504 | 14 433 | 14 433 | (28 318) | 187 141 | 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 |
| **Cash Receipts by Source** | | **129 413** | **79 104** | **86 962** | **79 104** | **79 104** | **92 605** | **79 104** | **79 104** | **86 962** | **79 104** | **79 104** | **52 669** | **1 002 341** | **1 034 792** | **1 101 585** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | – | | | |
| Transfers and subsidies - capital (monetary allocations) (National | | 3 645 | – | 819 | – | – | 1 298 | – | – | 819 | – | – | 28 608 | 35 189 | 40 470 | 38 599 |
| Short term loans | | – | – | – | – | – | (3 184) | – | – | – | – | – | (3 184) | (6 369) | (6 369) | (6 369) |
| **Total Cash Receipts by Source** | | **133 058** | **79 104** | **87 782** | **79 104** | **79 104** | **90 718** | **79 104** | **79 104** | **87 782** | **79 104** | **79 104** | **78 092** | **1 031 162** | **1 068 893** | **1 133 816** |
| **Cash Payments by Type** | | | | | | | | | | | | | – | | | |
| Employee related costs | | 10 502 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 30 797 | 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 |
| **Cash Payments by Type** | | **72 759** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **84 229** | **941 929** | **1 013 395** | **1 103 466** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | | |
| **Total Cash Payments by Type** | | **72 759** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **78 494** | **84 229** | **941 929** | **1 013 395** | **1 103 466** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | **60 298** | **610** | **9 288** | **610** | **610** | **12 224** | **610** | **610** | **9 288** | **610** | **610** | **(6 137)** | **89 233** | **55 498** | **30 349** |
| Cash/cash equivalents at the month/year beginning: | | – | 60 298 | 60 909 | 70 196 | 70 806 | 71 417 | 83 641 | 84 251 | 84 861 | 94 149 | 94 759 | 95 370 | – | 89 233 | 144 731 |
| Cash/cash equivalents at the month/year end: | | 60 298 | 60 909 | 70 196 | 70 806 | 71 417 | 83 641 | 84 251 | 84 861 | 94 149 | 94 759 | 95 370 | 89 233 | 89 233 | 144 731 | 175 080 |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **EXPENDITURE** | | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **(141 672)** | **(160 486)** | **(160 486)** | **(50 957)** | **(114 093)** | **(80 243)** | **(33 850)** | **42.2%** | **(160 486)** |
| Operational Revenue:General Revenue:Equitable Share | | (145 706) | (156 647) | (156 647) | (51 183) | (116 453) | (78 323) | (38 130) | 48.7% | (156 647) |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 361 | (2 272) | (2 272) | 191 | 1 258 | (1 136) | 2 394 | -210.7% | (2 272) |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | (1 567) | (1 567) | 36 | 1 102 | (783) | 1 886 | -240.7% | (1 567) |
| Municipal Disaster Grant [Schedule 5B] | | 76 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 996 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **14 106** | **(19 270)** | **(30 555)** | **10** | **33** | **(13 277)** | **13 310** | **-100.2%** | **(30 555)** |
| OPEX PROV LIBRARY | | – | (11 048) | (11 048) | – | – | (5 524) | 5 524 | -100.0% | (11 048) |
| OPEX PROV CDW | | 64 | (4 395) | (5 867) | 10 | 33 | (933) | 966 | -103.5% | (5 867) |
| OPEX PROV THUSONG | | – | (130) | (130) | – | – | (65) | 65 | -100.0% | (130) |
| OPEX PROV THUSONG | | 290 | (20) | (20) | – | – | (10) | 10 | -100.0% | (20) |
| OPEX PROV MUN ACC AND CAP BUILDING | | 443 | (530) | (530) | – | – | (265) | 265 | -100.0% | (530) |
| OPEX PROV RSEP | | – | (870) | (870) | – | – | (435) | 435 | -100.0% | (870) |
| Specify (Add grant description) | | 100 | (130) | (130) | – | – | (65) | 65 | -100.0% | (130) |
| OPEX PROV HOUSING IHHSDG | | 4 988 | – | (9 813) | – | – | (4 907) | 4 907 | -100.0% | (9 813) |
| Specify (Add grant description) | | – | (2 147) | (2 147) | – | – | (1 073) | 1 073 | -100.0% | (2 147) |
| Specify (Add grant description) | | 130 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | 8 091 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **35** | **–** | **(100)** | **–** | **–** | **(50)** | 50 | -100.0% | **(100)** |
| OPEX DISTRICT SAFETY PLAN | | 35 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | – | – | (100) | – | – | (50) | 50 | -100.0% | (100) |
| **Other grant providers:** | | **26** | **(4 007)** | **(2 560)** | **–** | **–** | **(1 130)** | 1 130 | -100.0% | **(2 560)** |
| Foreign Government and International Organisations | | – | (1 006) | (1 006) | – | – | (353) | 353 | -100.0% | (1 006) |
| Private Enterprises | | 26 | (3 001) | (1 554) | – | – | (777) | 777 | -100.0% | (1 554) |
| **Total operating expenditure of Transfers and Grants:** | | **(127 506)** | **(183 763)** | **(193 701)** | **(50 946)** | **(114 060)** | **(94 700)** | **(19 360)** | **20.4%** | **(193 701)** |
| **National Government:** | | **45 645** | **(26 770)** | **(26 770)** | **1 560** | **1 823** | **(13 385)** | **15 208** | **-113.6%** | **(26 770)** |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | (26 770) | (26 770) | 1 375 | 1 610 | (13 385) | 14 995 | -112.0% | (26 770) |
| Water Services Infrastructure Grant [Schedule 5B] | | 14 999 | – | – | – | – | – | – | | – |
| Municipal Disaster Relief Grant | | 3 188 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **257** | **(1 827)** | **(1 827)** | **–** | **–** | **(913)** | 913 | -100.0% | **(1 827)** |
| CAPEX PROV FIRE | | – | (1 827) | (1 827) | – | – | (913) | 913 | -100.0% | (1 827) |
| CAPEX PROV RSEP | | 257 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **433** | **(185)** | **(185)** | **–** | **–** | **(93)** | 93 | -100.0% | **(185)** |
| CAPEX DISTRICT | | 433 | (185) | (185) | – | – | (93) | 93 | -100.0% | (185) |
| **Other grant providers:** | | **–** | **(1 939)** | **(1 939)** | **–** | **–** | **(970)** | 970 | -100.0% | **(1 939)** |
| Private Enterprises | | – | (1 939) | (1 939) | – | – | (970) | 970 | -100.0% | (1 939) |
| **Total capital expenditure of Transfers and Grants** | | **46 335** | **(30 721)** | **(30 721)** | **1 560** | **1 823** | **(15 360)** | **17 183** | **-111.9%** | **(30 721)** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **(81 171)** | **(214 483)** | **(224 421)** | **(49 386)** | **(112 238)** | **(110 061)** | **(2 177)** | **2.0%** | **(224 421)** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **RECEIPTS:** | 1,2 | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **150 282** | **160 619** | **160 619** | **51 183** | **119 743** | **79 173** | **40 570** | **51.2%** | **160 619** |
| Operational Revenue:General Revenue:Equitable Share | | 145 706 | 156 647 | 156 647 | 51 183 | 116 453 | 78 323 | 38 130 | 48.7% | 156 647 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 559 | 2 272 | 2 272 | – | 1 590 | – | 1 590 | | 2 272 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | 1 700 | 1 700 | – | 1 700 | 850 | 850 | 100.0% | 1 700 |
| Municipal Disaster Grant [Schedule 5B] | | 417 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 1 000 | – | – | – | – | – | – | | – |
| **Provincial Government:** | | **13 338** | **15 137** | **26 422** | **–** | **7 368** | **13 211** | **(5 843)** | **-44.2%** | **26 422** |
| OPEX PROV LIBRARY | | – | 11 048 | 11 048 | – | 7 368 | 5 524 | 1 844 | 33.4% | 11 048 |
| OPEX PROV CDW | | 132 | 132 | 132 | – | – | 66 | (66) | -100.0% | 132 |
| OPEX PROV THUSONG | | – | 150 | 150 | – | – | 75 | (75) | -100.0% | 150 |
| OPEX PROV THUSONG | | 700 | – | – | – | – | – | – | | – |
| OPEX PROV MUN ACC AND CAP BUILDING | | 249 | 530 | 530 | – | – | 265 | (265) | -100.0% | 530 |
| OPEX PROV RSEP | | 150 | 1 000 | 1 000 | – | – | 500 | (500) | -100.0% | 1 000 |
| 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 | 2 147 | – | – | 1 073 | (1 073) | -100.0% | 2 147 |
| Specify (Add grant description) | | 130 | 130 | 130 | – | – | 65 | (65) | -100.0% | 130 |
| Specify (Add grant description) | | 7 035 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **36** | **–** | **100** | **–** | **–** | **–** | **–** | | **100** |
| OPEX DISTRICT SAFETY PLAN | | 36 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | – | – | 100 | – | – | – | – | | 100 |
| **Other grant providers:** | | **3 809** | **–** | **–** | **–** | **677** | **–** | 677 | | **–** |
| Foreign Government and International Organisations | | 316 | – | – | – | – | – | – | | – |
| Private Enterprises | | 3 494 | – | – | – | 677 | – | 677 | | – |
| **Total Operating Transfers and Grants** | 5 | **167 466** | **175 756** | **187 141** | **51 183** | **127 788** | **92 384** | **35 403** | **38.3%** | **187 141** |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **46 290** | **30 770** | **30 770** | **–** | **14 138** | **–** | **14 138** | | **30 770** |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | 26 770 | 26 770 | – | 12 338 | – | 12 338 | | 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 | – | 1 800 | – | 1 800 | | 4 000 |
| **Provincial Government:** | | **5 616** | **4 104** | **4 104** | **–** | **957** | **2 052** | (1 095) | -53.4% | **4 104** |
| CAPEX PROV FIRE | | – | 1 957 | 1 957 | – | 957 | 979 | (21) | -2.2% | 1 957 |
| Specify (Add grant description) | | – | 2 147 | 2 147 | – | – | 1 074 | (1 074) | -100.0% | 2 147 |
| CAPEX PROV RSEP | | 257 | – | – | – | – | – | – | | – |
| CAPEX PROV MAIN ROADS | | 5 359 | – | – | – | – | – | – | | – |
| **District Municipality:** | | **100** | **185** | **185** | **(141)** | **(41)** | **–** | (41) | | **185** |
| CAPEX DISTRICT | | 100 | 185 | 185 | (141) | (41) | – | (41) | | 185 |
| **Other grant providers:** | | **–** | **–** | **–** | **–** | **–** | **–** | – | | **–** |
| **Total Capital Transfers and Grants** | 5 | **52 006** | **35 059** | **35 059** | **(141)** | **15 054** | **2 052** | **13 002** | **633.6%** | **35 059** |

| Description<br>R thousands | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| **TOTAL RECEIPTS OF TRANSFERS & GRANTS** | 5 | 219 472 | 210 815 | 222 200 | 51 042 | 142 842 | 94 436 | 48 406 | 51.3% | 222 200 |

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

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ³ | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Yrs/Months | | | | | | | | | | | | |
| **Municipality** | | | | | | | | | | | | | | |
| ABSA Bank Ltd | | 7 Months | | | | 8.03% | | | | 51 751 | 163 | | – | **51 914** |
| Nedbank Ltd | | 3 Months | | | | 7.22% | | | | – | 168 | | 50 000 | **50 168** |
| Standard Bank of SA Ltd | | 4 Months | | | | 7.48% | | | | – | 174 | | 50 000 | **50 174** |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| **Municipality sub-total** | | | | | | | | | | **51 751** | **505** | | **100 000** | **152 256** |
| **Entities** | | | | | | | | | | | | | | |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| **Entities sub-total** | | | | | | | | | | **–** | **–** | | **–** | **–** |
| **TOTAL INVESTMENTS AND INTEREST** | 2 | | | | | | | | | **51 751** | **505** | | **100 000** | **152 256** |

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

| Description<br>R thousands | NT Code | Budget Year 2025/26 | | | | | | | | | Prior year totals for chart (same period) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| **Creditors Age Analysis By Customer Type** | | | | | | | | | | | |
| Bulk Electricity | 0100 | – | – | – | – | – | – | – | – | – | – |
| Bulk Water | 0200 | – | – | – | – | – | – | – | – | – | – |
| PAYE deductions | 0300 | – | – | – | – | – | – | – | – | – | – |
| VAT (output less input) | 0400 | – | – | – | – | – | – | – | – | – | – |
| Pensions / Retirement deductions | 0500 | – | – | – | – | – | – | – | – | – | – |
| Loan repayments | 0600 | – | – | – | – | – | – | – | – | – | – |
| Trade Creditors | 0700 | 6 697 | 1 143 | 4 026 | 2 543 | 14 674 | 1 529 | 11 | – | **30 623** | – |
| Auditor General | 0800 | – | – | 1 404 | – | – | – | – | – | **1 404** | – |
| Other | 0900 | – | – | – | – | – | – | – | – | – | – |
| Medical Aid deductions | 0950 | – | – | – | – | – | – | – | – | – | – |
| **Total By Customer Type** | **1000** | **6 697** | **1 143** | **5 430** | **2 543** | **14 674** | **1 529** | **11** | **–** | **32 027** | – |

**WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors -**

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 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 | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 15 552 | 2 111 | 2 032 | 1 625 | 1 761 | 1 638 | 8 011 | 72 974 | 105 704 | 86 010 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 21 575 | 1 630 | 1 223 | 831 | 567 | 726 | 1 592 | 12 603 | 40 747 | 16 319 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 7 975 | 1 338 | 1 217 | 9 237 | 1 115 | 527 | 2 268 | 35 521 | 59 197 | 48 667 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 7 548 | 1 676 | 1 525 | 1 426 | 1 306 | 1 184 | 5 678 | 48 334 | 68 677 | 57 929 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 8 083 | 1 560 | 1 683 | 1 338 | 1 293 | 1 198 | 5 596 | 44 831 | 65 583 | 54 257 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 158 | 16 | 15 | 15 | 13 | 14 | 64 | 974 | 1 269 | 1 080 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 1 445 | 159 | 211 | 454 | 275 | 275 | 1 914 | 81 651 | 86 385 | 84 570 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | (8 287) | 49 | 54 | 49 | 38 | 45 | 212 | 1 872 | (5 967) | 2 217 | – | – |
| **Total By Income Source** | **2000** | **54 049** | **8 539** | **7 959** | **14 975** | **6 369** | **5 608** | **25 335** | **298 761** | **421 595** | **351 048** | **–** | **–** |
| **2024/25 - totals only** | | | | | | | | | | – | **–** | | |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | |
| Organs of State | 2200 | 3 273 | 1 576 | 1 511 | 1 422 | 1 041 | 327 | 808 | 9 114 | 19 072 | 12 712 | – | – |
| Commercial | 2300 | 20 899 | 839 | 941 | 5 206 | 477 | 735 | 2 260 | 36 002 | 67 359 | 44 680 | – | – |
| Households | 2400 | 29 278 | 5 897 | 5 297 | 7 315 | 4 626 | 4 349 | 21 218 | 239 763 | 317 743 | 277 270 | – | – |
| Other | 2500 | 599 | 227 | 210 | 1 032 | 224 | 198 | 1 049 | 13 882 | 17 421 | 16 385 | – | – |
| **Total By Customer Group** | **2600** | **54 049** | **8 539** | **7 959** | **14 975** | **6 369** | **5 608** | **25 335** | **298 761** | **421 595** | **351 048** | **–** | **–** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| **CASH FLOW FROM OPERATING ACTIVITIES** | 1 | | | | | | | | % | |
| **Receipts** | | | | | | | | | | |
| Property rates | | 3 431 | 114 277 | 114 277 | 5 804 | 67 673 | 57 138 | 10 534 | 18% | 114 277 |
| Service charges | | 675 973 | 623 670 | 623 670 | 28 195 | 242 519 | 311 835 | (69 316) | -22% | 623 670 |
| Other revenue | | 15 554 | 38 334 | 38 334 | 1 160 | 5 977 | 15 167 | (9 190) | -61% | 38 334 |
| Transfers and Subsidies - Operational | | 174 173 | 175 756 | 187 141 | 51 183 | 127 113 | 92 384 | 34 728 | 38% | 187 141 |
| Transfers and Subsidies - Capital | | 50 511 | 35 189 | 35 189 | 8 268 | 23 463 | 2 117 | 21 346 | 1008% | 35 189 |
| Interest | | 9 482 | 52 049 | 52 049 | 750 | 6 784 | 26 024 | (19 241) | -74% | 52 049 |
| Dividends | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Suppliers and employees | | (613 335) | (941 929) | (941 929) | (58 738) | (431 676) | (470 964) | (39 289) | 8% | (78 494) |
| Interest | | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | | – | – | – | (421) | (868) | – | 868 | 0% | – |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **315 789** | **97 347** | **108 732** | **36 202** | **40 985** | **33 703** | **(7 282)** | **-22%** | **972 167** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Proceeds on disposal of PPE | | 3 080 | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | | – |
| **Payments** | | | | | | | | | | |
| Capital assets | | (73 966) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(70 885)** | **(80 047)** | **(90 921)** | **(8 190)** | **(45 778)** | **43 195** | **88 972** | **206%** | **90 921** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | |
| **Receipts** | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | – | – | – | – | 25 000 | – | 25 000 | 0% | – |
| Increase (decrease) in consumer deposits | | (65) | – | – | 38 | 41 | – | 41 | 0% | – |
| **Payments** | | | | | | | | | | |
| Repayment of borrowing | | – | – | – | – | (3 109) | – | 3 109 | 0% | – |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(65)** | **–** | **–** | **38** | **21 932** | **–** | **(21 932)** | **0%** | **–** |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **244 839** | **17 300** | **17 811** | **28 050** | **17 139** | **76 897** | | | **1 063 088** |
| Cash/cash equivalents at beginning: | | 316 245 | 209 837 | 209 837 | | 198 627 | 209 837 | | | 198 627 |
| Cash/cash equivalents at month/year end: | | 561 084 | 227 137 | 227 648 | | 215 766 | 286 734 | | | 1 261 715 |

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

| Description<br>R thousands | Ref | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
|---|---|---|---|---|---|---|
| **ASSETS** | 1 | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 200 384 | 220 325 | 220 835 | 207 266 | 220 835 |
| Trade and other receivables from exchange transactions | | 89 095 | 82 509 | 82 509 | 114 081 | 82 509 |
| Receivables from non-exchange transactions | | 37 882 | 51 313 | 51 313 | 59 843 | 51 313 |
| Current portion of non-current receivables | | – | – | – | – | – |
| Inventory | | 12 996 | 26 712 | 28 515 | 23 961 | 28 515 |
| VAT | | (2 760) | (91 563) | (91 563) | 4 234 | (91 563) |
| Other current assets | | 5 833 | 4 509 | 4 509 | 5 833 | 4 509 |
| **Total current assets** | | **343 429** | **293 805** | **296 118** | **415 218** | **296 118** |
| **Non current assets** | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 41 251 | 38 604 | 38 604 | 41 044 | 38 604 |
| Property, plant and equipment | | 1 004 664 | 1 179 702 | 1 190 577 | 1 113 333 | 1 190 577 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 550 | 550 | 550 | 550 | 550 |
| Intangible assets | | 1 206 | 1 531 | 1 531 | 1 206 | 1 531 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – |
| **Total non current assets** | | **1 047 671** | **1 220 387** | **1 231 261** | **1 156 134** | **1 231 261** |
| **TOTAL ASSETS** | | **1 391 100** | **1 514 192** | **1 527 380** | **1 571 352** | **1 527 380** |
| **LIABILITIES** | | | | | | |
| **Current liabilities** | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | (546) | (3 433) | (3 433) | (546) | (3 433) |
| Consumer deposits | | 10 650 | 9 739 | 9 739 | 10 377 | 9 739 |
| Trade and other payables from exchange transactions | | 92 362 | 89 877 | 93 587 | 23 430 | 93 587 |
| Trade and other payables from non-exchange transactions | | 2 256 | 6 104 | 7 552 | 23 754 | 7 552 |
| Provision | | 37 830 | 38 184 | 38 184 | 35 379 | 38 184 |
| VAT | | 1 132 | (94 204) | (94 204) | 14 334 | (94 204) |
| Other current liabilities | | – | – | – | – | – |
| **Total current liabilities** | | **143 684** | **46 268** | **51 425** | **106 729** | **51 425** |
| **Non current liabilities** | | | | | | |
| Financial liabilities | | 1 700 | 23 080 | 23 080 | 24 348 | 23 080 |
| Provision | | 23 132 | 87 943 | 87 786 | 23 132 | 87 786 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 68 681 | 81 031 | 81 031 | 73 595 | 81 031 |
| **Total non current liabilities** | | **93 514** | **192 053** | **191 897** | **121 075** | **191 897** |
| **TOTAL LIABILITIES** | | **237 198** | **238 321** | **243 322** | **227 804** | **243 322** |
| **NET ASSETS** | 2 | **1 153 902** | **1 275 870** | **1 284 058** | **1 343 548** | **1 284 058** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 239 177 | 1 264 704 | 1 267 131 | 1 059 347 | 1 267 131 |
| Reserves and funds | | 11 166 | 11 166 | 11 166 | (3 577) | 11 166 |
| Other | | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **1 250 343** | **1 275 870** | **1 278 297** | **1 055 770** | **1 278 297** |

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

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Multi-Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 5 818 | – | – | – | – | – | – | | – |
| Vote 2 - Community Services | | 370 | 6 221 | 7 601 | 841 | 1 110 | 1 300 | (190) | -15% | 7 601 |
| Vote 4 - Technical Services | | 21 369 | 19 907 | 18 334 | 1 071 | 7 234 | 9 667 | (2 433) | -25% | 18 334 |
| Vote 5 - Municipal Manager | | 56 | – | – | – | – | – | – | | – |
| **Total Capital Multi-year expenditure** | 4,7 | **27 613** | **26 128** | **25 935** | **1 912** | **8 345** | **10 967** | **(2 623)** | **-24%** | **25 935** |
| **Single Year expenditure appropriation** | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 42 | 50 | 50 | – | 2 | 25 | (23) | -91% | 50 |
| Vote 2 - Community Services | | 1 165 | 14 296 | 9 468 | 134 | 639 | 4 719 | (4 080) | -86% | 9 468 |
| Vote 3 - Corporate Services | | 1 161 | 1 580 | 1 918 | 98 | 695 | 809 | (114) | -14% | 1 918 |
| Vote 4 - Technical Services | | 52 862 | 32 942 | 45 668 | 6 027 | 17 519 | 22 733 | (5 213) | -23% | 45 668 |
| Vote 5 - Municipal Manager | | 31 | 50 | 64 | – | 19 | 32 | (13) | -42% | 64 |
| **Total Capital single-year expenditure** | 4 | 55 261 | 48 918 | 57 167 | 6 259 | 18 874 | 28 318 | **(9 443)** | **-33%** | 57 167 |
| **Total Capital Expenditure** | **3** | **82 874** | **75 047** | **83 102** | **8 171** | **27 219** | **39 285** | **(12 066)** | **-31%** | **83 102** |
| **Capital Expenditure - Functional Classification** | | | | | | | | | | |
| ***Governance and administration*** | | **13 818** | **3 094** | **8 942** | **89** | **1 270** | **4 220** | (2 950) | -70% | **8 942** |
| Executive and council | | 332 | 764 | 943 | 37 | 147 | 472 | (324) | -69% | 943 |
| Finance and administration | | 13 485 | 2 330 | 7 999 | 52 | 1 122 | 3 748 | (2 626) | -70% | 7 999 |
| ***Community and public safety*** | | **1 484** | **20 258** | **16 724** | **984** | **1 608** | **5 862** | (4 254) | -73% | **16 724** |
| Community and social services | | 680 | 11 965 | 6 517 | – | – | 3 259 | (3 259) | -100% | 6 517 |
| Sport and recreation | | 650 | 6 974 | 8 691 | 955 | 1 440 | 2 195 | (755) | -34% | 8 691 |
| Public safety | | 154 | 1 320 | 1 516 | 29 | 169 | 409 | (240) | -59% | 1 516 |
| ***Economic and environmental services*** | | **11 586** | **16 245** | **24 089** | **1 558** | **17 473** | **12 030** | 5 443 | 45% | **24 089** |
| Planning and development | | 133 | 275 | 275 | – | 141 | 123 | 18 | 15% | 275 |
| Road transport | | 11 428 | 15 750 | 23 594 | 1 558 | 17 332 | 11 797 | 5 535 | 47% | 23 594 |
| Environmental protection | | 26 | 220 | 220 | – | – | 110 | (110) | -100% | 220 |
| ***Trading services*** | | **55 987** | **40 449** | **41 166** | **7 099** | **14 680** | **21 083** | (6 403) | -30% | **41 166** |
| Energy sources | | 10 672 | 24 568 | 25 881 | 5 699 | 10 997 | 12 941 | (1 944) | -15% | 25 881 |
| Water management | | 26 804 | 12 881 | 10 741 | 900 | 2 791 | 5 521 | (2 730) | -49% | 10 741 |
| Waste water management | | 17 878 | 2 000 | 3 543 | 499 | 725 | 2 122 | (1 397) | -66% | 3 543 |
| Waste management | | 633 | 1 000 | 1 000 | – | 168 | 500 | (332) | -66% | 1 000 |
| **Total Capital Expenditure - Functional Classification** | 3 | **82 874** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |
| **Funded by:** | | | | | | | | | | |
| National Government | | 40 065 | 25 887 | 25 887 | 2 515 | 10 223 | 10 692 | (469) | -4% | 25 887 |
| Provincial Government | | 223 | 1 702 | 1 702 | – | – | 416 | (416) | -100% | 1 702 |
| District Municipality | | 433 | 185 | 185 | – | 141 | 93 | 48 | 52% | 185 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | 2 239 | 2 239 | – | – | 1 120 | (1 120) | -100% | 2 239 |
| **Transfers recognised - capital** | | **40 721** | **30 013** | **30 013** | **2 515** | **10 364** | **12 320** | **(1 956)** | **-16%** | **30 013** |
| **Borrowing** | 6 | 7 807 | 15 000 | 16 303 | 4 731 | 8 014 | 8 151 | (137) | -2% | 16 303 |
| **Internally generated funds** | | 28 591 | 35 034 | 44 606 | 2 483 | 16 653 | 22 723 | (6 070) | -27% | 44 606 |
| **Total Capital Funding** | 7 | **77 119** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| **Revenue** | | | | | | | | | % | |
| **Exchange Revenue** | | | | | | | | | | |
| Service charges - Electricity | | 395 037 | 442 689 | 442 689 | 25 307 | 200 314 | 225 805 | (25 491) | -11% | 442 689 |
| Service charges - Water | | 50 462 | 53 401 | 53 401 | 4 234 | 25 212 | 26 701 | (1 489) | -6% | 53 401 |
| Service charges - Waste Water Management | | 26 461 | 54 590 | 54 590 | 2 770 | 18 708 | 27 295 | (8 588) | -31% | 54 590 |
| Service charges - Waste management | | 36 112 | 36 276 | 36 276 | 3 030 | 19 497 | 18 138 | 1 359 | 7% | 36 276 |
| Sale of Goods and Rendering of Services | | 26 804 | 5 813 | 5 813 | 595 | 3 692 | 2 906 | 786 | 27% | 5 813 |
| Agency services | | 4 948 | 4 918 | 4 918 | 520 | 2 882 | 2 459 | 423 | 17% | 4 918 |
| Interest | | – | 11 | 11 | – | – | 6 | (6) | -100% | 11 |
| Interest earned from Receivables | | 27 153 | 24 727 | 24 727 | 1 910 | 11 952 | 12 363 | (411) | -3% | 24 727 |
| Interest earned from Current and Non Current Assets | | 18 758 | 23 567 | 23 567 | 1 433 | 8 980 | 11 783 | (2 803) | -24% | 23 567 |
| Rent on Land | | – | 29 | 29 | – | – | 14 | (14) | -100% | 29 |
| Rental from Fixed Assets | | 6 765 | 6 316 | 6 316 | 488 | 2 686 | 3 158 | (472) | -15% | 6 316 |
| Operational Revenue | | 2 335 | 1 852 | 1 852 | 225 | 3 636 | 927 | 2 709 | 292% | 1 852 |
| **Non-Exchange Revenue** | | | | | | | | | | |
| Property rates | | 107 320 | 120 291 | 120 291 | 6 243 | 79 719 | 82 094 | (2 375) | -3% | 120 291 |
| Surcharges and Taxes | | 7 976 | 4 849 | 6 321 | 378 | 759 | 2 900 | (2 141) | -74% | 6 321 |
| Fines, penalties and forfeits | | 22 354 | 11 816 | 11 816 | 1 441 | 7 957 | 5 908 | 2 049 | 35% | 11 816 |
| Licence and permits | | 1 069 | 2 566 | 2 566 | 95 | 591 | 1 283 | (692) | -54% | 2 566 |
| Transfer and subsidies - Operational | | 150 058 | 182 230 | 190 696 | 51 419 | 118 726 | 93 609 | 25 117 | 27% | 190 696 |
| Interest | | 4 881 | 3 744 | 3 744 | 448 | 2 388 | 1 872 | 516 | 28% | 3 744 |
| Operational Revenue | | 2 824 | 3 250 | 3 250 | 335 | 1 942 | 1 625 | 317 | 19% | 3 250 |
| Gains on disposal of Assets | | 11 169 | – | – | – | – | – | – | | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **902 486** | **982 936** | **992 874** | **100 870** | **509 641** | **520 847** | **–** | | **992 874** |
| **Expenditure By Type** | | | | | | | | | | |
| Employee related costs | | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |
| Remuneration of councillors | | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| Bulk purchases - electricity | | 391 687 | 396 245 | 396 245 | 27 482 | 171 664 | 170 419 | 1 245 | 1% | 396 245 |
| Inventory consumed | | 24 213 | 28 145 | 24 441 | 2 000 | 10 862 | 12 120 | (1 258) | -10% | 24 441 |
| Debt impairment | | 66 389 | 76 891 | 76 891 | – | – | 38 445 | (38 445) | -100% | 76 891 |
| Depreciation and amortisation | | 39 446 | 34 090 | 34 090 | 18 603 | 18 603 | 17 045 | 1 558 | 9% | 34 090 |
| Interest | | 7 847 | 10 742 | 10 585 | 367 | 757 | 5 292 | (4 536) | -86% | 10 585 |
| Contracted services | | 60 135 | 76 979 | 76 512 | 4 674 | 21 569 | 38 031 | (16 462) | -43% | 76 512 |
| Transfers and subsidies | | 4 633 | 4 931 | 14 692 | 421 | 868 | 7 346 | (6 478) | -88% | 14 692 |
| Irrecoverable debts written off | | 15 347 | 0 | 0 | 25 | 9 236 | – | 9 236 | | 0 |
| Operational costs | | 50 727 | 68 723 | 67 215 | 4 164 | 32 418 | 33 482 | (1 064) | -3% | 67 215 |
| Losses on Disposal of Assets | | 653 | – | – | – | – | – | – | | – |
| Other Losses | | 2 434 | – | – | – | – | – | – | | – |
| **Total Expenditure** | | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **-13%** | **1 021 085** |
| **Surplus/(Deficit)** | | **(43 195)** | **(36 399)** | **(28 211)** | **18 474** | **91 881** | **38 814** | **64 274** | **0** | **(28 211)** |
| Transfers and subsidies - capital (monetary allocations) | | 40 834 | 27 535 | 27 535 | 1 333 | 1 324 | 13 617 | (12 293) | (0) | 27 535 |
| Transfers and subsidies - capital (in-kind) | | 1 458 | – | – | – | – | – | – | | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |
| **Surplus/(Deficit) after income tax** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |
| **Surplus/(Deficit) attributable to municipality** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | | | **(677)** |

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

| Vote Description<br>R thousands | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 141 463 | 161 635 | 163 107 | 8 726 | 93 401 | 101 502 | (8 102) | -8.0% | 163 107 |
| Vote 2 - Community Services | | 180 762 | 157 944 | 166 410 | 52 308 | 122 748 | 83 205 | 39 543 | 47.5% | 166 410 |
| Vote 3 - Corporate Services | | 36 858 | 18 428 | 18 428 | 2 259 | 11 569 | 9 214 | 2 355 | 25.6% | 18 428 |
| Vote 4 - Technical Services | | 583 517 | 662 265 | 662 265 | 38 859 | 282 916 | 335 444 | (52 528) | -15.7% | 662 265 |
| Vote 5 - Municipal Manager | | 2 020 | 737 | 737 | 50 | 331 | 369 | (38) | -10.3% | 737 |
| **Total Revenue by Vote** | 2 | **944 620** | **1 001 009** | **1 010 947** | **102 202** | **510 965** | **529 734** | **(18 769)** | **-3.5%** | **1 010 947** |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 55 465 | 49 466 | 49 248 | 3 493 | 26 617 | 24 624 | 1 993 | 8.1% | 49 248 |
| Vote 2 - Community Services | | 109 661 | 125 271 | 132 075 | 10 818 | 49 803 | 65 306 | (15 503) | -23.7% | 132 075 |
| Vote 3 - Corporate Services | | 122 999 | 133 940 | 132 014 | 10 011 | 56 721 | 65 932 | (9 211) | -14.0% | 132 014 |
| Vote 4 - Technical Services | | 639 010 | 686 298 | 683 272 | 56 491 | 275 845 | 313 933 | (38 089) | -12.1% | 683 272 |
| Vote 5 - Municipal Manager | | 18 545 | 24 361 | 24 421 | 1 583 | 8 775 | 12 211 | (3 436) | -28.1% | 24 421 |
| **Total Expenditure by Vote** | 2 | **945 681** | **1 019 335** | **1 021 030** | **82 396** | **417 760** | **482 006** | **(64 246)** | **-13.3%** | **1 021 030** |
| **Surplus/ (Deficit) for the year** | 2 | **(1 060)** | **(18 326)** | **(10 083)** | **19 806** | **93 205** | **47 728** | **45 477** | **95.3%** | **(10 083)** |

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| **Revenue - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **156 038** | **164 944** | **166 416** | **9 160** | **95 077** | **103 007** | (7 929) | -8% | **166 416** |
| Executive and council | | 10 834 | 308 | 308 | 3 | 18 | 154 | (136) | -88% | 308 |
| Finance and administration | | 145 204 | 164 636 | 166 108 | 9 157 | 95 059 | 102 853 | (7 794) | -8% | 166 108 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| ***Community and public safety*** | | **206 083** | **171 856** | **181 669** | **54 360** | **133 908** | **90 836** | 43 071 | 47% | **181 669** |
| Community and social services | | 158 535 | 141 914 | 141 914 | 51 468 | 118 263 | 70 957 | 47 306 | 67% | 141 914 |
| Sport and recreation | | 8 496 | 9 044 | 9 044 | 793 | 4 132 | 4 522 | (390) | -9% | 9 044 |
| Public safety | | 25 724 | 18 356 | 18 356 | 2 081 | 11 401 | 9 178 | 2 223 | 24% | 18 356 |
| Housing | | 13 327 | 2 542 | 12 355 | 19 | 113 | 6 180 | (6 067) | -98% | 12 355 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **5 427** | **5 541** | **4 194** | **103** | **1 267** | **2 098** | (830) | -40% | **4 194** |
| Planning and development | | 4 802 | 2 407 | 2 507 | 103 | 1 244 | 1 254 | (10) | -1% | 2 507 |
| Road transport | | 598 | 122 | 122 | – | 24 | 61 | (37) | -61% | 122 |
| Environmental protection | | 27 | 3 013 | 1 565 | – | – | 783 | (783) | -100% | 1 565 |
| ***Trading services*** | | **577 122** | **667 983** | **667 983** | **38 575** | **280 593** | **338 450** | (57 857) | -17% | **667 983** |
| Energy sources | | 399 466 | 448 729 | 448 729 | 25 602 | 201 107 | 228 823 | (27 716) | -12% | 448 729 |
| Water management | | 83 537 | 93 390 | 93 390 | 6 044 | 34 377 | 46 695 | (12 318) | -26% | 93 390 |
| Waste water management | | 51 284 | 72 294 | 72 294 | 3 376 | 22 928 | 36 147 | (13 219) | -37% | 72 294 |
| Waste management | | 42 836 | 53 571 | 53 571 | 3 552 | 22 182 | 26 785 | (4 603) | -17% | 53 571 |
| ***Other*** | 4 | **109** | **146** | **146** | **4** | **119** | **73** | **45** | **62%** | **146** |
| **Total Revenue - Functional** | 2 | **944 779** | **1 010 471** | **1 020 408** | **102 202** | **510 965** | **534 464** | **(23 500)** | **-4%** | **1 020 408** |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Governance and administration*** | | **158 266** | **161 273** | **161 204** | **12 841** | **77 282** | **80 527** | (3 245) | -4% | **161 204** |
| Executive and council | | 39 268 | 36 516 | 36 599 | 3 004 | 16 213 | 18 224 | (2 011) | -11% | 36 599 |
| Finance and administration | | 115 436 | 118 496 | 118 344 | 9 536 | 59 121 | 59 172 | (51) | 0% | 118 344 |
| Internal audit | | 3 562 | 6 261 | 6 261 | 301 | 1 947 | 3 131 | (1 184) | -38% | 6 261 |
| ***Community and public safety*** | | **144 275** | **162 979** | **169 201** | **12 978** | **63 325** | **84 450** | (21 126) | -25% | **169 201** |
| Community and social services | | 31 075 | 35 691 | 34 631 | 3 066 | 16 076 | 17 315 | (1 239) | -7% | 34 631 |
| Sport and recreation | | 41 112 | 51 222 | 50 488 | 5 296 | 20 622 | 25 094 | (4 472) | -18% | 50 488 |
| Public safety | | 54 414 | 66 745 | 64 958 | 4 066 | 23 572 | 32 479 | (8 907) | -27% | 64 958 |
| Housing | | 17 674 | 9 321 | 19 124 | 549 | 3 055 | 9 562 | (6 507) | -68% | 19 124 |
| Health | | – | – | – | – | – | – | – | | – |
| ***Economic and environmental services*** | | **42 023** | **48 020** | **46 909** | **7 661** | **22 680** | **22 874** | (194) | -1% | **46 909** |
| Planning and development | | 15 915 | 19 750 | 19 865 | 1 459 | 8 351 | 9 932 | (1 581) | -16% | 19 865 |
| Road transport | | 23 113 | 21 118 | 21 392 | 6 029 | 13 261 | 10 696 | 2 566 | 24% | 21 392 |
| Environmental protection | | 2 994 | 7 152 | 5 653 | 173 | 1 067 | 2 246 | (1 179) | -52% | 5 653 |
| ***Trading services*** | | **600 095** | **645 988** | **642 695** | **48 566** | **254 124** | **293 644** | (39 520) | -13% | **642 695** |
| Energy sources | | 427 144 | 442 295 | 442 307 | 32 280 | 189 675 | 193 450 | (3 775) | -2% | 442 307 |
| Water management | | 64 135 | 61 526 | 58 912 | 6 266 | 20 862 | 29 456 | (8 594) | -29% | 58 912 |
| Waste water management | | 49 178 | 55 498 | 56 339 | 6 766 | 24 492 | 28 170 | (3 677) | -13% | 56 339 |
| Waste management | | 59 638 | 86 669 | 85 137 | 3 254 | 19 094 | 42 568 | (23 474) | -55% | 85 137 |
| ***Other*** | | **1 022** | **1 076** | **1 076** | **350** | **350** | **538** | **(188)** | **-35%** | **1 076** |
| **Total Expenditure - Functional** | 3 | **945 681** | **1 019 335** | **1 021 085** | **82 396** | **417 760** | **482 033** | **(64 274)** | **-13%** | **1 021 085** |
| **Surplus/ (Deficit) for the year** | | **(902)** | **(8 865)** | **(677)** | **19 806** | **93 205** | **52 431** | **40 774** | **78%** | **(677)** |

**Cost Savings Disclosures for the Quarter ended: December 2025**

| Measures | Adj Budget | Q1 | Q2 | Q3 | Q4 | Total YTD | Prev Year Total YTD | Savings |
|---|---|---|---|---|---|---|---|---|
| Use of Consultants | 14 349 185 | 1 164 356 | 1 771 233 | | | 2 935 589 | 3 753 168 | - 817 579 |
| Vehicles used for political office bearers | 8 141 | 1 332 | - | | | 1 332 | 4 374 | - 3 042 |
| Travel and subsitence | 1 248 721 | 167 169 | 294 277 | | | 461 446 | 511 174 | - 49 728 |
| Domestic Accommodation | 403 435 | 14 180 | 99 947 | | | 114 127 | 66 650 | 47 477 |
| Sponsorships, events and catering | 3 762 402 | 324 871 | 792 670 | | | 1 117 541 | 161 101 | 956 440 |
| Communication | 3 673 717 | 345 321 | 614 082 | | | 959 403 | 894 188 | 65 215 |
| Other Related Expenditure Items | - | | | | | - | 582 412 | - 582 412 |
| **TOTAL** | **23 445 601** | **2 017 229** | **3 572 209** | **-** | **-** | **5 589 439** | **5 973 067** | **- 383 628** |

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

**MUNICIPALITY WITZENBERG**
**Report: Withdrawals from Municipal Bank Accounts**
**Quarter ending December 2025**
**Report in terms section 11 (4)(a) of the MFMA, Act no 56 of 2003**

| MFMA Section | Item Description | Q1 | Q2 | Total YTD Movement |
|---|---|---|---|---|
| 11(1)(b) | Expenditure authorised in terms of section 26(4)_(Expenditure before annual budget is approved) | - | - | - |
| | Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) | | | |
| | (Mayor | | | |
| 11(1) ( c ) | may approve emergency or other exceptional circumstances expenditure | - | - | - |
| | Section 12 withdrawals (Relief, | | | |
| 11(1)(d) | charitable, trust or other funds withdrawals) | - | - | - |
| 11(1) e(i) | Money collected on behalf of organ of state: | | | |
| | VAT | - 2 948 821 | - 282 579 | - 3 231 401 |
| | Agency fees, for example motor registration, drivers licence, etc. | | | |
| 11(1) e(ii) | Insurance received by the Municipality on behalf of organ of state | - | - | - |
| 11(1) (f) | Refund of money incorrectly paid into bank account | 2 974 | 13 241 | 16 215 |
| 11(1) (g) | Refund of guarantees, sureties & security deposits | 417 439 | - 144 596 | 272 843 |
| | | | | |
| 11(1) (h) | Cash management and investment purposes | | | |
| | - Realised | - 50 653 463 | - 51 339 521 | - 101 992 984 |
| | - Made | 150 000 000 | 100 000 000 | 250 000 000 |
| | | **96 818 129** | **48 246 545** | **145 064 675** |

**WITZENBERG MUNICIPALITY**

**Report: Expenditure report on Staff & Councillor Benefits - YTD Act Dec 2025**

**Report in terms of Section 66 of the MFMA**

| MFMA Section | Item Description | Original Budget | Amended Budget | Year to Date Total | % Spent to Date |
|---|---|---|---|---|---|
| **Staff Benefits** | | | | | |
| 66(a) | Salaries and Wages | 209 802 723 | 207 624 719 | 103 665 802 | 50% |
| 66(b) | Contribution to pension funds and medical aid | 51 192 630 | 51 192 630 | 23 652 829 | 46% |
| 66(c) | Travel, accomodation and subsistence | 1 622 097 | 1 652 156 | 577 573 | 35% |
| 66(d) | Housing Benefits and allowances | 1 400 564 | 1 400 564 | 599 465 | 43% |
| 66(e) | Overtime | 35 043 603 | 35 043 603 | 13 751 835 | 39% |
| 66(f) | Loans and advances | - | - | - | |
| 66(g) | Other type of benefit or allowances related to staff | 11 920 916 | 11 924 473 | 5 393 182 | 45% |
| | **Sub-Total (Staff Benefits)** | **310 982 533** | **308 838 145** | **147 640 686** | **48%** |
| **Councillor Benefitss** | | | | | |
| MAY | Mayor | 1 125 184 | 1 125 184 | 443 215 | 39% |
| DM | Deputy Mayor | 702 989 | 702 989 | 350 985 | 50% |
| SP | Speaker | 544 880 | 544 880 | 363 610 | 67% |
| MCM | Mayroll Committee members | 2 630 484 | 2 630 484 | 1 397 629 | 53% |
| S79 | Section 79 committee chairperson | - | - | 378 665 | |
| CLLR | Other Councillors | 6 732 195 | 6 732 195 | 2 410 980 | 36% |
| MED | Medical aid contributions | - | - | - | |
| PEN | Pension fund contributions | 1 492 683 | 1 492 683 | 689 680 | 46% |
| WARD | Ward Committee Allowance | 1 222 124 | 1 222 124 | 698 000 | 57% |
| | **Sub-Total (Councillors Beefits)** | **14 450 539** | **14 450 539** | **6 732 763** | **47%** |

| SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN | REPORT ON STRATEGIC / TOP LAYER RESULTS | |
|---|---|---|
| | 2025/26 | QUARTER 2 |

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

| | |
|---|---|
| KEY PERFORMANCE AREA: | Essential Services |
| STRATEGIC OBJECTIVE: | Sustainable provision & maintenance of basic infrastructure |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| WS1.11a | Number of new formal sewer connections meeting minimum standards | 2 | 1 | **4** | | |
| WS2.11a | Number of new formal water connections meeting minimum standards | 2 | 1 | **8** | | |
| WS4.1 | Percentage of drinking water samples complying to SANS241. | 98% | 98% | **100%** | | |
| EE1.11a | Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality | 8 | 4 | **1** | No other application for new connections were received | KPI is dependent on the number of applications recieved and paid for |
| FinInc28 | Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end. | 12045 | 12045 | **12063** | | |
| WS5.1 | Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses) | 39% | 39% | **39%** | | |
| EE4.4 | Percentage total electricity losses | 10% | 10% | **18%** | Illegal connections, customers not purchasing electricity | Field auditors have been dispatched to do meter inspections & an operation to remove some of the illegal connections was conducted |
| TR6.12 | Percentage of surfaced municipal road lanes which has been resurfaced and resealed | 1% | 0% | **3,8%** | Capital budget adjusted to increase expenditure. | |

| KEY PERFORMANCE AREA: | Essential Services |
|---|---|
| STRATEGIC OBJECTIVE: | Provide for the needs of informal settlements through improved services |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| TecDir2 | Number of subsidised serviced sites developed. | No target set as development of serviced sites is not planned and budgeted for in 2025/26. Not included in Human Settlements Pipeline budget for 2025/26. | | | | |
| WS1.11b (Cir88) | Number of new informal sewer connections meeting minimum standards | 3 | 0 | **0** | Labour Contractor will start with the installations in January 2026 | Ensure that tender process completed before end of February 2026 |
| WS2.11b | Number of new informal water connections meeting minimum standards | 3 | 0 | **0** | | |
| EE1.11b | Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality | 5 | 2 | **0** | Material was only received in December 2025 | Labour Contractor will start with the installations in January 2026 |
| TecRef31 | Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste. | 95% | 95% | **100%** | | |

| KEY PERFORMANCE AREA: | Governance |
|---|---|
| STRATEGIC OBJECTIVE: | Support Institutional Transformation & Development |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| CorpHR13 | Percentage budget spent on implementation of Workplace Skills Plan. | 96% | 35% | **62%** | | |
| CorpHR12 | Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality. | 4 Reports | 2 | **2** | | |
| GG1.21 | Staff vacancy rate | 8% | 8% | **11%** | Could only start with advertisement of positions after beginning of year. | Development and selection pogram develop for January 2026 on monthly basis to streamline filling of vacancies within 6 months |

| KEY PERFORMANCE AREA: | Governance |
|---|---|
| STRATEGIC OBJECTIVE: | Ensure Financial Viability |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| FinFAdm10 | Financial viability expressed as Debt-Coverage ratio | 200 | 200 | **166** | Seasonal consumption of services | Monthly monitoring |
| FinFAdm11 | Financial viability expressed outstanding service debtors | 60% | 60% | **76%** | Increase in outstanding debt | Ensure that consumer in Eskom areas apply for indigency. Report to council to writte off indigent and prescribed debt. |
| FM7.12 | Collection rate ratio | 93% | 88% | **85%** | No credit control in areas supplied by ESKOM. | Indigents on Eskom list to be included in Municipal Indigent register. |
| FM3.11 | Cash/Cost coverage ratio | 3 | 3 | **2,5** | Increase in outstanding debt | Full implementation of credit control policy. |
| FM4.31 | Creditors payment period | 40 | 30 | **19** | | |
| LED3.31 | Average number of days from the point of advertising to the letter of award per 80/20 procurement process | 140 | 140 | **98** | | |
| MM1 | Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality. | 98% | 40% | **46%** | | |
| FM1.11 | Total Capital Expenditure as a percentage of Total Capital Budget | 95% | 40% | **40%** | | |

| KEY PERFORMANCE AREA: | Governance |
|---|---|
| STRATEGIC OBJECTIVE: | To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures. |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| MMIDP9 | Number of IDP community engagements held. | 14 | 7 | **7** | | |
| GG2.1 | Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan) | 100% | | | Annual target | |

| KEY PERFORMANCE AREA: | Communal Services |
|---|---|
| STRATEGIC OBJECTIVE: | Provide & maintain facilities that make citizens feel at home. |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| FD1.11 | Percentage compliance with the required attendance time for structural firefighting incidents | 90% | 90% | **86%** | Insufficient personnel and vehicles for high incident rate experienced. | Capacity issues to be addressed. |
| HS3.5 | Percentage utilisation rate of community halls | 4% | | | Annual target | |
| HS3.6 | Average number of library visits per library | 12 000 | 6 000 | **8 186** | | |
| HS3.7 | Percentage of municipal cemetery plots available | 30% | 35% | **37%** | | |

| KEY PERFORMANCE AREA: | Socio-Economic Support Services |
|---|---|
| STRATEGIC OBJECTIVE: | Support the poor & vulnerable through programmes & policy |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| LED2.12 | Percentage of the municipality's operating budget spent on indigent relief for free basic services | 3% | 4% | **3,9%** | | |
| LED1.21 | Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes) | 400 | 200 | **205** | | |
| ComSoc42 | Number of engagements with target groups with the implementation of social development programmes. | 20 | 10 | **14** | | |
| ComHS14 | Number of housing opportunities provided per year. | 110 | 0 | **0** | | |
| ComHS15 | Number of Rental Stock transferred | 10 | 4 | **4** | | |

| KEY PERFORMANCE AREA: | Socio-Economic Support Services |
|---|---|
| STRATEGIC OBJECTIVE: | Create an enabling environment to attract investment & support local economy. |

| Ref | Key Performance Indicator | Annual Target | Quarterly Target | Quarterly Results | Reason if target not achieved | Corrective measures |
|---|---|---|---|---|---|---|
| ComLed20 | Quarterly report on the Small Business Entrepreneurs Development Programme. | 4 Reports | 2 | **2** | | |
| ComLed4 | Report on the implementation of action plans as identified in the Witzenberg LED Strategy. | 4 Reports | 2 | **2** | | |
| LED3.11 | Average time taken to finalise business license applications | 5 days | 3 | **6,3** | The reason tartget was not achieved is due to the cumulative nr of business lisence applications in Quarter 1. July month also received the majority of the informal trader applications, which resulted in a backlog of processing permits and then subsequently the lisences. | The target will even out through the rest of the year as lower frequencies of business lisence applications is usually experienced for the remaining term. |
| LED1.11 | Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area | 5% | 5% | **13%** | | |

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# Mid-Year Budget Statement and Performance Assessment Report for the Period 1 July 2025 to 31 December 2025

## Section 72

# TABLE OF CONTENTS

# 1 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, **s**pending without, or in excess of, an approved budget.

**Virement –** A transfer of the budget.

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

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

**WM –** Witzenberg Municipality

# Legal requirements

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

(1) The accounting officer of a municipality must by 25 January of each year –

(a) assess the performance of the municipality during the first half of the financial year, taking into account –

(i) the monthly statements referred to in section 71 for the first half of the financial year;
(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to –

(i) the mayor of the municipality
(ii) the National Treasury; and
(iii) the relevant Provincial Treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review –

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1) of the act:

(a) Consider the report;

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
(ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) Submit the report to the council by 31 January of each year.

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

33. Format of a mid-year budget and performance assessment.—A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168 (1) of the Act.19

34. Publication of mid-year budget and performance assessments. —

(1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.

(2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including—

(a) summaries in alternate languages predominant in the community; and

(b) information relevant to each ward in the municipality.

35. Submission of mid-year budget and performance assessments. —The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form—

(a) the mid-year budget and performance assessment by 25 January of each year; and

(b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

# PART 1 - IN-YEAR REPORT

## Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Aldermen
Councillors

It is my privilege to present to you Mid-Year Budget Statement and Performance Assessment Report for the six months 1 July 2025 to 31 December 2025.

The collection rate of 85% remains a concern. The credit control must be amended to improve debt collection in areas where Eskom distribute electricity.

Electricity losses

The spending on capital projects remains a challenge. Only 40% was spent during the first six months of the financial year. Steps will be implemented to speed up service delivery.

Other expenditure patterns remain within budgeted amounts and no unauthorised or unforeseen or unavoidable expenditure was observed. Overtime and standby expenditure remain a challenge. This expenditure is however a direct consequence of after-hours service delivery and it remains a challenge to manage when one weighs it up against the much needed services required by the Witzenberg community.

An adjustment budget will be compiled and submitted to Council for consideration due to operational requirements and amendments to allocations to Witzenberg Municipality as per the Provincial and National Adjustment Budgets.

The following table provides the details on the audit outcomes for the 2023/24 financial year with the proposed correctives steps:

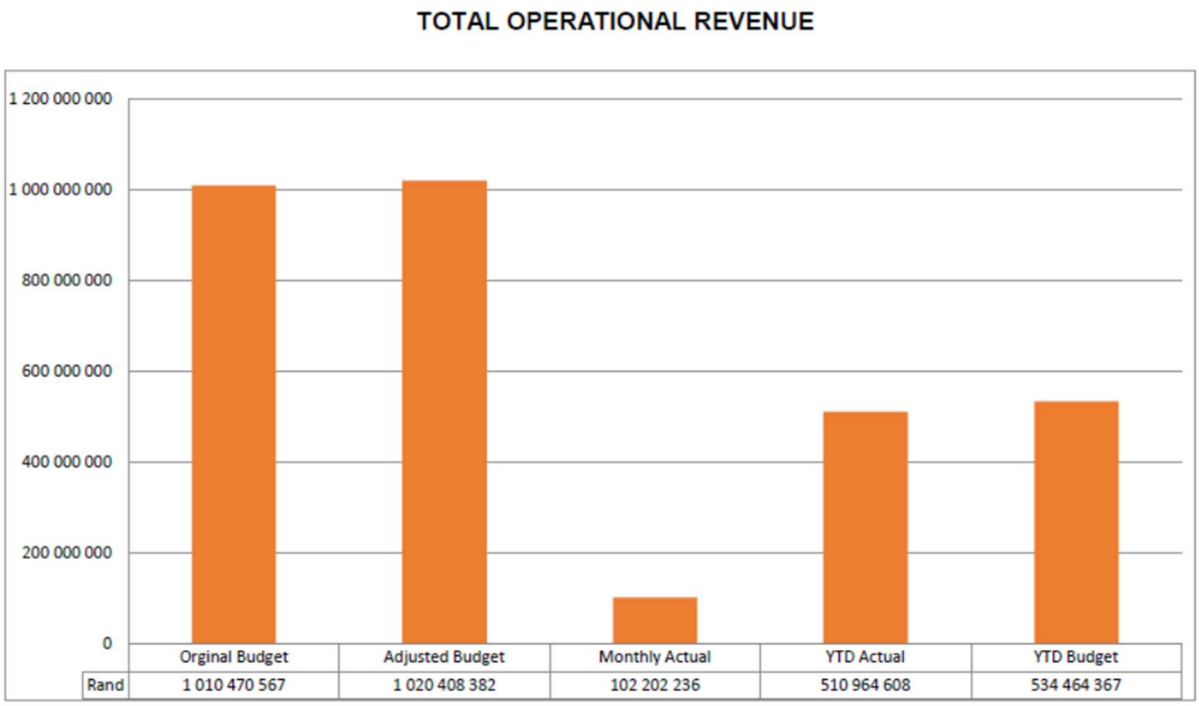
| **Auditor-General Report on Financial Performance 2024/25** | |
|---|---|
| **Status of the audit report:** | **Unqualified** |
| **Emphasis of matter:** | |
| **Material impairments** | |
| As disclosed in note 4 to the financial statements, the municipality provided for the impairment of trading service and consumer debtors of R267,7 million (2023-24: R211,6 million). | The DBSA appointed a service provider to help with revenue enhancement. The program include the audit of some meters, review of policies and by-laws and cost of supply studies. |
| As disclosed in note 5 to the financial statements, the municipality provided for the impairment of receivables from customer services debtors of R58,6 million (2023-24: R50,2 million). | |
| **Restatement of corresponding figures** | |
| As disclosed in note 50 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025. | None |

**COUNCILLOR TREVOR ABRAHAMS**
**EXECUTIVE MAYOR**

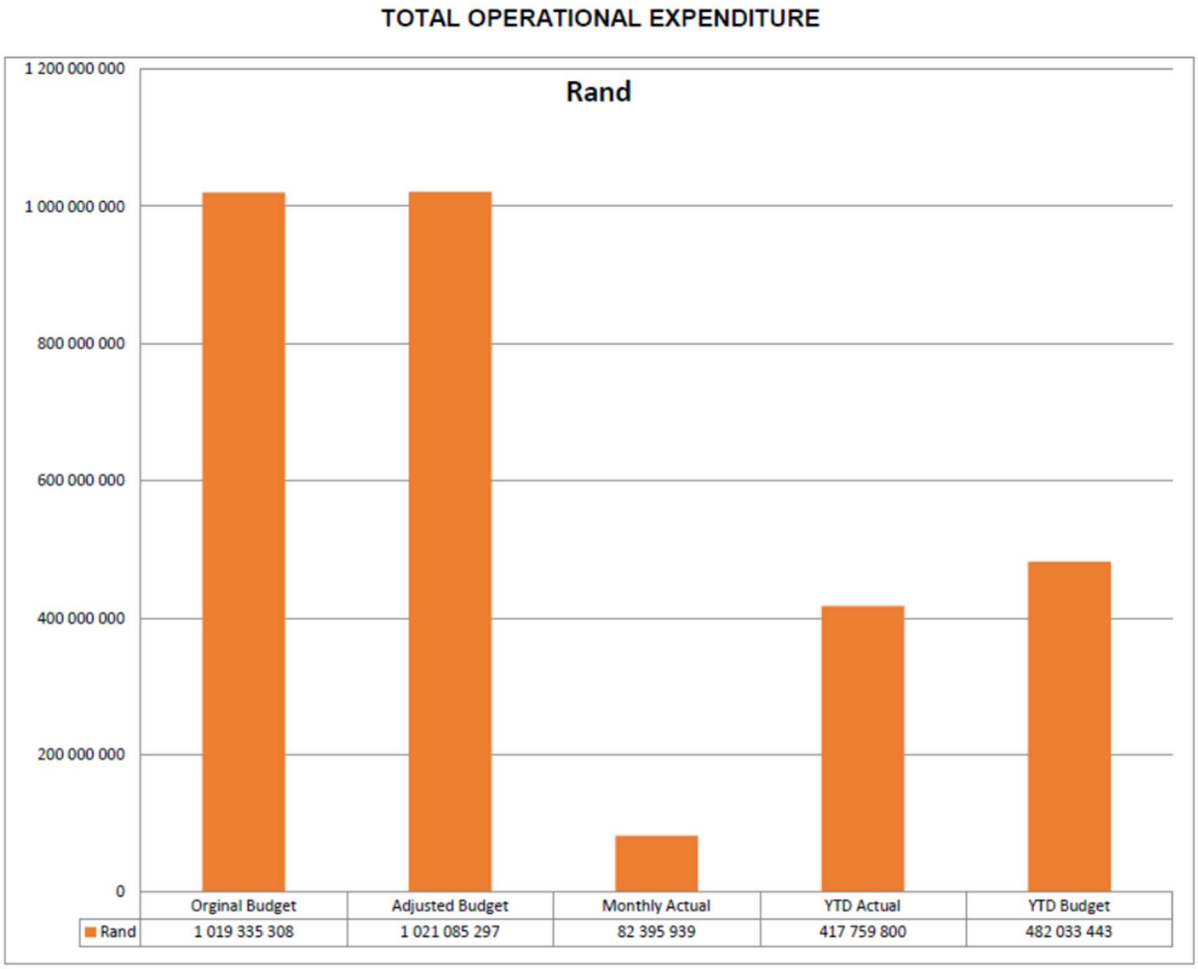
**Resolution**

It is recommended that council take cognisance of the mid-year budget and performance assessment for the period 1 July 2025 to 31 December 2025.

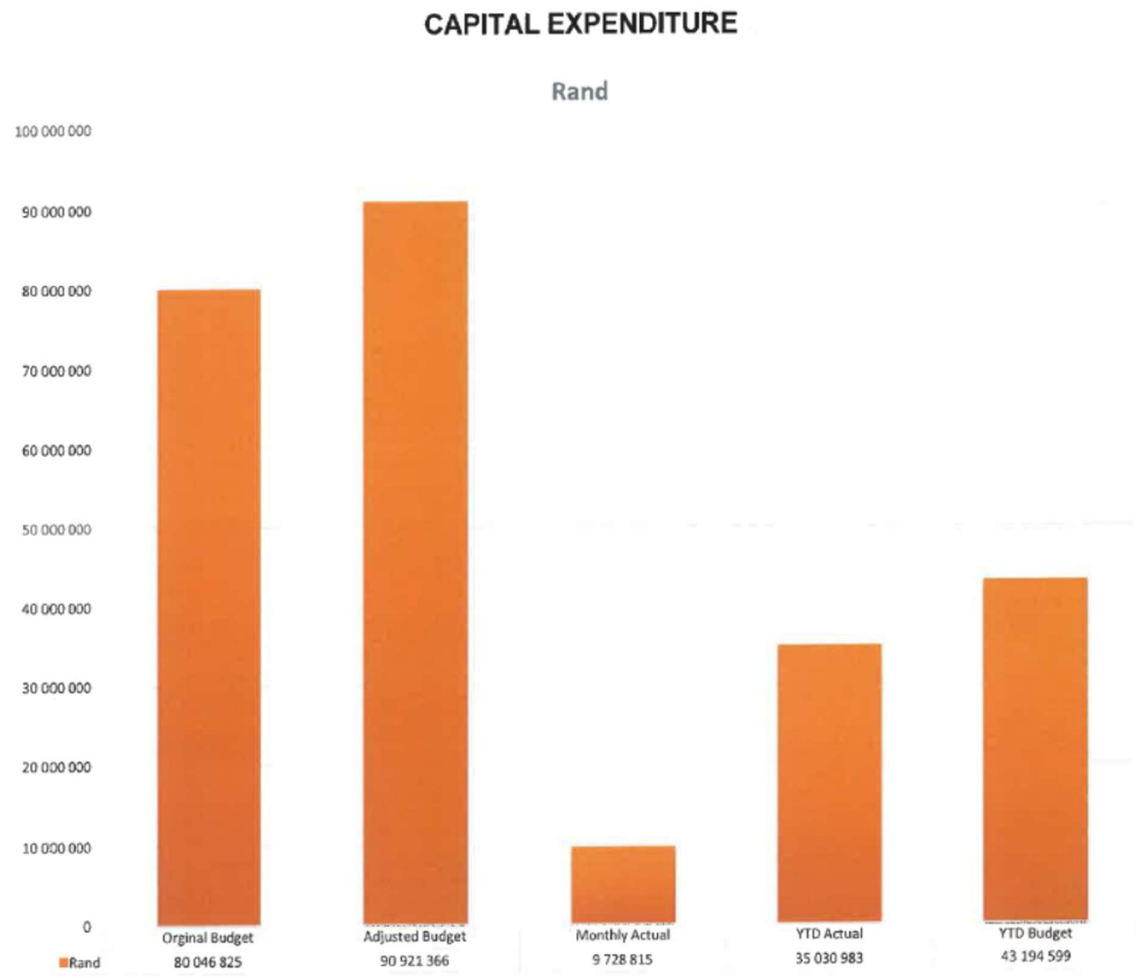
**Executive Summary**




For the period 1 July 2025 to 31 December 2025, 50.07% of the budgeted operational revenue was raised.




For the period 1 July 2025 to 31 December 2025, 40.91% of the budgeted operational expenditure was incurred.




For the period 1 July 2025 to 31 December 2025, 40% of the budgeted capital expenditure was incurred. Steps will be implemented to ensure faster spending of the capital budget.

# In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality on 31 December 2025.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -

| Description | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | 107 320 | 120 291 | 120 291 | 6 243 | 79 719 | 82 094 | (2 375) | -3% | 120 291 |
| Service charges | 508 072 | 586 957 | 586 957 | 35 340 | 263 731 | 297 939 | (34 208) | -11% | 586 957 |
| Investment revenue | 18 758 | 23 567 | 23 567 | 1 433 | 8 980 | 11 783 | (2 803) | -24% | 23 567 |
| Transfers and subsidies - Operational | 150 058 | 182 230 | 190 696 | 51 419 | 118 726 | 93 609 | 25 117 | 27% | 190 696 |
| Other own revenue | 118 278 | 69 891 | 71 363 | 6 434 | 38 484 | 35 421 | 3 063 | 9% | 71 363 |
| Total Revenue (excluding capital transfers and | 902 486 | 982 936 | 992 874 | 100 870 | 509 641 | 520 847 | (11 207) | -2% | 992 874 |
| Employee costs | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |
| Remuneration of Councillors | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| Depreciation and amortisation | 39 446 | 34 090 | 34 090 | 18 603 | 18 603 | 17 045 | 1 558 | 9% | 34 090 |
| Interest | 7 847 | 10 742 | 10 585 | 367 | 757 | 5 292 | (4 536) | -86% | 10 585 |
| Inventory consumed and bulk purchases | 415 900 | 424 390 | 420 686 | 29 481 | 182 527 | 182 539 | (13) | -0% | 420 686 |
| Transfers and subsidies | 4 633 | 4 931 | 14 692 | 421 | 868 | 7 346 | (6 478) | -88% | 14 692 |
| Other expenditure | 195 685 | 222 593 | 220 618 | 8 863 | 63 223 | 109 959 | (46 736) | -43% | 220 618 |
| Total Expenditure | 945 681 | 1 019 335 | 1 021 085 | 82 396 | 417 760 | 482 033 | (64 274) | -13% | 1 021 085 |
| Surplus/(Deficit) | (43 195) | (36 399) | (28 211) | 18 474 | 91 881 | 38 814 | 53 067 | 137% | (28 211) |
| Transfers and subsidies - capital (monetary allocations) | 40 834 | 27 535 | 27 535 | 1 333 | 1 324 | 13 617 | (12 293) | -90% | 27 535 |
| Transfers and subsidies - capital (in-kind) | 1 458 | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after capital transfers & contributions | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | 40 774 | 78% | (677) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | | – |
| Surplus/ (Deficit) for the year | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | 40 774 | 78% | (677) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 82 874 | 75 047 | 83 102 | 8 171 | 27 219 | 39 285 | (12 066) | -31% | 83 102 |
| Capital transfers recognised | 40 721 | 30 013 | 30 013 | 2 515 | 10 364 | 12 320 | (1 956) | -16% | 30 013 |
| Borrowing | 7 807 | 15 000 | 16 303 | 4 731 | 8 014 | 8 151 | (137) | -2% | 16 303 |
| Internally generated funds | 28 591 | 35 034 | 44 606 | 2 483 | 16 653 | 22 723 | (6 070) | -27% | 44 606 |
| Total sources of capital funds | 77 119 | 80 047 | 90 921 | 9 729 | 35 031 | 43 195 | (8 164) | -19% | 90 921 |
| Financial position | | | | | | | | | |
| Total current assets | 343 429 | 293 805 | 296 118 | | 415 218 | | | | 296 118 |
| Total non current assets | 1 047 671 | 1 220 387 | 1 231 261 | | 1 156 134 | | | | 1 231 261 |
| Total current liabilities | 143 684 | 46 268 | 51 425 | | 106 729 | | | | 51 425 |
| Total non current liabilities | 93 514 | 192 053 | 191 897 | | 121 075 | | | | 191 897 |
| Community wealth/Equity | 1 250 343 | 1 275 870 | 1 278 297 | | 1 055 770 | | | | 1 278 297 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 315 789 | 97 347 | 108 732 | 36 202 | 40 985 | 33 703 | (7 282) | -22% | 972 167 |
| Net cash from (used) investing | (70 885) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| Net cash from (used) financing | (65) | – | – | 38 | 21 932 | – | (21 932) | | – |
| Cash/cash equivalents at the month/year end | 561 084 | 227 137 | 227 648 | – | 215 766 | 286 734 | 70 968 | 25% | 1 261 715 |

| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
|---|---|---|---|---|---|---|---|---|---|
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 54 049 | 8 539 | 7 959 | 14 975 | 6 369 | 5 608 | 25 335 | 298 761 | 421 595 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 6 697 | 1 143 | 5 430 | 2 543 | 14 674 | 1 529 | 11 | – | 32 027 |

The following table provides detail of revenue and expenditure according to the international standard classification.

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| | | | | | | | | | % | |
| Revenue - Functional | | | | | | | | | | |
| *Governance and administration* | | 156 038 | 164 944 | 166 416 | 9 160 | 95 077 | 103 007 | (7 929) | -8% | 166 416 |
| Executive and council | | 10 834 | 308 | 308 | 3 | 18 | 154 | (136) | -88% | 308 |
| Finance and administration | | 145 204 | 164 636 | 166 108 | 9 157 | 95 059 | 102 853 | (7 794) | -8% | 166 108 |
| Internal audit | | – | – | – | – | – | – | – | | – |
| *Community and public safety* | | 206 083 | 171 856 | 181 669 | 54 360 | 133 908 | 90 836 | 43 071 | 47% | 181 669 |
| Community and social services | | 158 535 | 141 914 | 141 914 | 51 468 | 118 263 | 70 957 | 47 306 | 67% | 141 914 |
| Sport and recreation | | 8 496 | 9 044 | 9 044 | 793 | 4 132 | 4 522 | (390) | -9% | 9 044 |
| Public safety | | 25 724 | 18 356 | 18 356 | 2 081 | 11 401 | 9 178 | 2 223 | 24% | 18 356 |
| Housing | | 13 327 | 2 542 | 12 355 | 19 | 113 | 6 180 | (6 067) | -98% | 12 355 |
| Health | | – | – | – | – | – | – | – | | – |
| *Economic and environmental services* | | 5 427 | 5 541 | 4 194 | 103 | 1 267 | 2 098 | (830) | -40% | 4 194 |
| Planning and development | | 4 802 | 2 407 | 2 507 | 103 | 1 244 | 1 254 | (10) | -1% | 2 507 |
| Road transport | | 598 | 122 | 122 | – | 24 | 61 | (37) | -61% | 122 |
| Environmental protection | | 27 | 3 013 | 1 565 | – | – | 783 | (783) | -100% | 1 565 |
| *Trading services* | | 577 122 | 667 983 | 667 983 | 38 575 | 280 593 | 338 450 | (57 857) | -17% | 667 983 |
| Energy sources | | 399 466 | 448 729 | 448 729 | 25 602 | 201 107 | 228 823 | (27 716) | -12% | 448 729 |
| Water management | | 83 537 | 93 390 | 93 390 | 6 044 | 34 377 | 46 695 | (12 318) | -26% | 93 390 |
| Waste water management | | 51 284 | 72 294 | 72 294 | 3 376 | 22 928 | 36 147 | (13 219) | -37% | 72 294 |
| Waste management | | 42 836 | 53 571 | 53 571 | 3 552 | 22 182 | 26 785 | (4 603) | -17% | 53 571 |
| *Other* | 4 | 109 | 146 | 146 | 4 | 119 | 73 | 45 | 62% | 146 |
| Total Revenue - Functional | 2 | 944 779 | 1 010 471 | 1 020 408 | 102 202 | 510 965 | 534 464 | (23 500) | -4% | 1 020 408 |
| Expenditure - Functional | | | | | | | | | | |
| *Governance and administration* | | 158 266 | 161 273 | 161 204 | 12 841 | 77 282 | 80 527 | (3 245) | -4% | 161 204 |
| Executive and council | | 39 268 | 36 516 | 36 599 | 3 004 | 16 213 | 18 224 | (2 011) | -11% | 36 599 |
| Finance and administration | | 115 436 | 118 496 | 118 344 | 9 536 | 59 121 | 59 172 | (51) | 0% | 118 344 |
| Internal audit | | 3 562 | 6 261 | 6 261 | 301 | 1 947 | 3 131 | (1 184) | -38% | 6 261 |
| *Community and public safety* | | 144 275 | 162 979 | 169 201 | 12 978 | 63 325 | 84 450 | (21 126) | -25% | 169 201 |
| Community and social services | | 31 075 | 35 691 | 34 631 | 3 066 | 16 076 | 17 315 | (1 239) | -7% | 34 631 |
| Sport and recreation | | 41 112 | 51 222 | 50 488 | 5 296 | 20 622 | 25 094 | (4 472) | -18% | 50 488 |
| Public safety | | 54 414 | 66 745 | 64 958 | 4 066 | 23 572 | 32 479 | (8 907) | -27% | 64 958 |
| Housing | | 17 674 | 9 321 | 19 124 | 549 | 3 055 | 9 562 | (6 507) | -68% | 19 124 |
| Health | | – | – | – | – | – | – | – | | – |
| *Economic and environmental services* | | 42 023 | 48 020 | 46 909 | 7 661 | 22 680 | 22 874 | (194) | -1% | 46 909 |
| Planning and development | | 15 915 | 19 750 | 19 865 | 1 459 | 8 351 | 9 932 | (1 581) | -16% | 19 865 |
| Road transport | | 23 113 | 21 118 | 21 392 | 6 029 | 13 261 | 10 696 | 2 566 | 24% | 21 392 |
| Environmental protection | | 2 994 | 7 152 | 5 653 | 173 | 1 067 | 2 246 | (1 179) | -52% | 5 653 |
| *Trading services* | | 600 095 | 645 988 | 642 695 | 48 566 | 254 124 | 293 644 | (39 520) | -13% | 642 695 |
| Energy sources | | 427 144 | 442 295 | 442 307 | 32 280 | 189 675 | 193 450 | (3 775) | -2% | 442 307 |
| Water management | | 64 135 | 61 526 | 58 912 | 6 266 | 20 862 | 29 456 | (8 594) | -29% | 58 912 |
| Waste water management | | 49 178 | 55 498 | 56 339 | 6 766 | 24 492 | 28 170 | (3 677) | -13% | 56 339 |
| Waste management | | 59 638 | 86 669 | 85 137 | 3 254 | 19 094 | 42 568 | (23 474) | -55% | 85 137 |
| *Other* | | 1 022 | 1 076 | 1 076 | 350 | 350 | 538 | (188) | -35% | 1 076 |
| Total Expenditure - Functional | 3 | 945 681 | 1 019 335 | 1 021 085 | 82 396 | 417 760 | 482 033 | (64 274) | -13% | 1 021 085 |
| Surplus/ (Deficit) for the year | | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | 40 774 | 78% | (677) |

The table provides detail of revenue and expenditure according to municipal votes.

| WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Vote Description | | 2024/25 | Budget Year 2025/26 | | | | | | | |
| R thousands | Ref | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 141 463 | 161 635 | 163 107 | 8 726 | 93 401 | 101 502 | (8 102) | -8.0% | 163 107 |
| Vote 2 - Community Services | | 180 762 | 157 944 | 166 410 | 52 308 | 122 748 | 83 205 | 39 543 | 47.5% | 166 410 |
| Vote 3 - Corporate Services | | 36 858 | 18 428 | 18 428 | 2 259 | 11 569 | 9 214 | 2 355 | 25.6% | 18 428 |
| Vote 4 - Technical Services | | 583 517 | 662 265 | 662 265 | 38 859 | 282 916 | 335 444 | (52 528) | -15.7% | 662 265 |
| Vote 5 - Municipal Manager | | 2 020 | 737 | 737 | 50 | 331 | 369 | (38) | -10.3% | 737 |
| Total Revenue by Vote | 2 | 944 620 | 1 001 009 | 1 010 947 | 102 202 | 510 965 | 529 734 | (18 769) | -3.5% | 1 010 947 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Financial Services | | 55 465 | 49 466 | 49 248 | 3 493 | 26 617 | 24 624 | 1 993 | 8.1% | 49 248 |
| Vote 2 - Community Services | | 109 661 | 125 271 | 132 075 | 10 818 | 49 803 | 65 306 | (15 503) | -23.7% | 132 075 |
| Vote 3 - Corporate Services | | 122 999 | 133 940 | 132 014 | 10 011 | 56 721 | 65 932 | (9 211) | -14.0% | 132 014 |
| Vote 4 - Technical Services | | 639 010 | 686 298 | 683 272 | 56 491 | 275 845 | 313 933 | (38 089) | -12.1% | 683 272 |
| Vote 5 - Municipal Manager | | 18 545 | 24 361 | 24 421 | 1 583 | 8 775 | 12 211 | (3 436) | -28.1% | 24 421 |
| Total Expenditure by Vote | 2 | 945 681 | 1 019 335 | 1 021 030 | 82 396 | 417 760 | 482 006 | (64 246) | -13.3% | 1 021 030 |
| Surplus/ (Deficit) for the year | 2 | (1 060) | (18 326) | (10 083) | 19 806 | 93 205 | 47 728 | 45 477 | 95.3% | (10 083) |

The table provides detail of revenue according to source and expenditure according to type.

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| Revenue | | | | | | | | | % | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 395 037 | 442 689 | 442 689 | 25 307 | 200 314 | 225 805 | (25 491) | -11% | 442 689 |
| Service charges - Water | | 50 462 | 53 401 | 53 401 | 4 234 | 25 212 | 26 701 | (1 489) | -6% | 53 401 |
| Service charges - Waste Water Management | | 26 461 | 54 590 | 54 590 | 2 770 | 18 708 | 27 295 | (8 588) | -31% | 54 590 |
| Service charges - Waste management | | 36 112 | 36 276 | 36 276 | 3 030 | 19 497 | 18 138 | 1 359 | 7% | 36 276 |
| Sale of Goods and Rendering of Services | | 26 804 | 5 813 | 5 813 | 595 | 3 692 | 2 906 | 786 | 27% | 5 813 |
| Agency services | | 4 948 | 4 918 | 4 918 | 520 | 2 882 | 2 459 | 423 | 17% | 4 918 |
| Interest | | – | 11 | 11 | – | – | 6 | (6) | -100% | 11 |
| Interest earned from Receivables | | 27 153 | 24 727 | 24 727 | 1 910 | 11 952 | 12 363 | (411) | -3% | 24 727 |
| Interest earned from Current and Non Current Assets | | 18 758 | 23 567 | 23 567 | 1 433 | 8 980 | 11 783 | (2 803) | -24% | 23 567 |
| Rent on Land | | – | 29 | 29 | – | – | 14 | (14) | -100% | 29 |
| Rental from Fixed Assets | | 6 765 | 6 316 | 6 316 | 488 | 2 686 | 3 158 | (472) | -15% | 6 316 |
| Operational Revenue | | 2 335 | 1 852 | 1 852 | 225 | 3 636 | 927 | 2 709 | 292% | 1 852 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 107 320 | 120 291 | 120 291 | 6 243 | 79 719 | 82 094 | (2 375) | -3% | 120 291 |
| Surcharges and Taxes | | 7 976 | 4 849 | 6 321 | 378 | 759 | 2 900 | (2 141) | -74% | 6 321 |
| Fines, penalties and forfeits | | 22 354 | 11 816 | 11 816 | 1 441 | 7 957 | 5 908 | 2 049 | 35% | 11 816 |
| Licence and permits | | 1 069 | 2 566 | 2 566 | 95 | 591 | 1 283 | (692) | -54% | 2 566 |
| Transfer and subsidies - Operational | | 150 058 | 182 230 | 190 696 | 51 419 | 118 726 | 93 609 | 25 117 | 27% | 190 696 |
| Interest | | 4 881 | 3 744 | 3 744 | 448 | 2 388 | 1 872 | 516 | 28% | 3 744 |
| Operational Revenue | | 2 824 | 3 250 | 3 250 | 335 | 1 942 | 1 625 | 317 | 19% | 3 250 |
| Gains on disposal of Assets | | 11 169 | – | – | – | – | – | – | | – |
| Total Revenue (excluding capital transfers and | | 902 486 | 982 936 | 992 874 | 100 870 | 509 641 | 520 847 | – | | 992 874 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |
| Remuneration of councillors | | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| Bulk purchases - electricity | | 391 687 | 396 245 | 396 245 | 27 482 | 171 664 | 170 419 | 1 245 | 1% | 396 245 |
| Inventory consumed | | 24 213 | 28 145 | 24 441 | 2 000 | 10 862 | 12 120 | (1 258) | -10% | 24 441 |
| Debt impairment | | 66 389 | 76 891 | 76 891 | – | – | 38 445 | (38 445) | -100% | 76 891 |
| Depreciation and amortisation | | 39 446 | 34 090 | 34 090 | 18 603 | 18 603 | 17 045 | 1 558 | 9% | 34 090 |
| Interest | | 7 847 | 10 742 | 10 585 | 367 | 757 | 5 292 | (4 536) | -86% | 10 585 |
| Contracted services | | 60 135 | 76 979 | 76 512 | 4 674 | 21 569 | 38 031 | (16 462) | -43% | 76 512 |
| Transfers and subsidies | | 4 633 | 4 931 | 14 692 | 421 | 868 | 7 346 | (6 478) | -88% | 14 692 |
| Irrecoverable debts written off | | 15 347 | 0 | 0 | 25 | 9 236 | – | 9 236 | | 0 |
| Operational costs | | 50 727 | 68 723 | 67 215 | 4 164 | 32 418 | 33 482 | (1 064) | -3% | 67 215 |
| Losses on Disposal of Assets | | 653 | – | – | – | – | – | – | | – |
| Other Losses | | 2 434 | – | – | – | – | – | – | | – |
| Total Expenditure | | 945 681 | 1 019 335 | 1 021 085 | 82 396 | 417 760 | 482 033 | (64 274) | -13% | 1 021 085 |
| Surplus/(Deficit) | | (43 195) | (36 399) | (28 211) | 18 474 | 91 881 | 38 814 | 64 274 | 0 | (28 211) |
| Transfers and subsidies - capital (monetary allocations) | | 40 834 | 27 535 | 27 535 | 1 333 | 1 324 | 13 617 | (12 293) | (0) | 27 535 |
| Transfers and subsidies - capital (in-kind) | | 1 458 | – | – | – | – | – | – | | – |
| Surplus/(Deficit) after capital transfers & contributions | | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | | | (677) |
| Surplus/(Deficit) after income tax | | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | | | (677) |
| Surplus/(Deficit) attributable to municipality | | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | | | (677) |
| Surplus/ (Deficit) for the year | | (902) | (8 865) | (677) | 19 806 | 93 205 | 52 431 | | | (677) |

The table provides detail of capital expenditure according to municipal votes.

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

| Vote Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 5 818 | – | – | – | – | – | – | | – |
| Vote 2 - Community Services | | 370 | 6 221 | 7 601 | 841 | 1 110 | 1 300 | (190) | -15% | 7 601 |
| Vote 4 - Technical Services | | 21 369 | 19 907 | 18 334 | 1 071 | 7 234 | 9 667 | (2 433) | -25% | 18 334 |
| Vote 5 - Municipal Manager | | 56 | – | – | – | – | – | – | | – |
| Total Capital Multi-year expenditure | 4,7 | 27 613 | 26 128 | 25 935 | 1 912 | 8 345 | 10 967 | (2 623) | -24% | 25 935 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Financial Services | | 42 | 50 | 50 | – | 2 | 25 | (23) | -91% | 50 |
| Vote 2 - Community Services | | 1 165 | 14 296 | 9 468 | 134 | 639 | 4 719 | (4 080) | -86% | 9 468 |
| Vote 3 - Corporate Services | | 1 161 | 1 580 | 1 918 | 98 | 695 | 809 | (114) | -14% | 1 918 |
| Vote 4 - Technical Services | | 52 862 | 32 942 | 45 668 | 6 027 | 17 519 | 22 733 | (5 213) | -23% | 45 668 |
| Vote 5 - Municipal Manager | | 31 | 50 | 64 | – | 19 | 32 | (13) | -42% | 64 |
| Total Capital single-year expenditure | 4 | 55 261 | 48 918 | 57 167 | 6 259 | 18 874 | 28 318 | (9 443) | -33% | 57 167 |
| Total Capital Expenditure | 3 | 82 874 | 75 047 | 83 102 | 8 171 | 27 219 | 39 285 | (12 066) | -31% | 83 102 |

The table provides detail of capital expenditure according to the international standards.

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

| Vote Description<br>R thousands | Ref<br>1 | 2024/25<br>Audited Outcome | Budget Year 2025/26<br>Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
|---|---|---|---|---|---|---|---|---|---|---|
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| ***Governance and administration*** | | **13 818** | **3 094** | **8 942** | **89** | **1 270** | **4 220** | (2 950) | -70% | **8 942** |
| Executive and council | | 332 | 764 | 943 | 37 | 147 | 472 | (324) | -69% | 943 |
| Finance and administration | | 13 485 | 2 330 | 7 999 | 52 | 1 122 | 3 748 | (2 626) | -70% | 7 999 |
| ***Community and public safety*** | | **1 484** | **20 258** | **16 724** | **984** | **1 608** | **5 862** | (4 254) | -73% | **16 724** |
| Community and social services | | 680 | 11 965 | 6 517 | – | – | 3 259 | (3 259) | -100% | 6 517 |
| Sport and recreation | | 650 | 6 974 | 8 691 | 955 | 1 440 | 2 195 | (755) | -34% | 8 691 |
| Public safety | | 154 | 1 320 | 1 516 | 29 | 169 | 409 | (240) | -59% | 1 516 |
| ***Economic and environmental services*** | | **11 586** | **16 245** | **24 089** | **1 558** | **17 473** | **12 030** | 5 443 | 45% | **24 089** |
| Planning and development | | 133 | 275 | 275 | – | 141 | 123 | 18 | 15% | 275 |
| Road transport | | 11 428 | 15 750 | 23 594 | 1 558 | 17 332 | 11 797 | 5 535 | 47% | 23 594 |
| Environmental protection | | 26 | 220 | 220 | – | – | 110 | (110) | -100% | 220 |
| ***Trading services*** | | **55 987** | **40 449** | **41 166** | **7 099** | **14 680** | **21 083** | (6 403) | -30% | **41 166** |
| Energy sources | | 10 672 | 24 568 | 25 881 | 5 699 | 10 997 | 12 941 | (1 944) | -15% | 25 881 |
| Water management | | 26 804 | 12 881 | 10 741 | 900 | 2 791 | 5 521 | (2 730) | -49% | 10 741 |
| Waste water management | | 17 878 | 2 000 | 3 543 | 499 | 725 | 2 122 | (1 397) | -66% | 3 543 |
| Waste management | | 633 | 1 000 | 1 000 | – | 168 | 500 | (332) | -66% | 1 000 |
| **Total Capital Expenditure - Functional Classification** | 3 | **82 874** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |
| Funded by: | | | | | | | | | | |
| National Government | | 40 065 | 25 887 | 25 887 | 2 515 | 10 223 | 10 692 | (469) | -4% | 25 887 |
| Provincial Government | | 223 | 1 702 | 1 702 | – | – | 416 | (416) | -100% | 1 702 |
| District Municipality | | 433 | 185 | 185 | – | 141 | 93 | 48 | 52% | 185 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | 2 239 | 2 239 | – | – | 1 120 | (1 120) | -100% | 2 239 |
| **Transfers recognised - capital** | | **40 721** | **30 013** | **30 013** | **2 515** | **10 364** | **12 320** | **(1 956)** | **-16%** | **30 013** |
| **Borrowing** | 6 | 7 807 | 15 000 | 16 303 | 4 731 | 8 014 | 8 151 | (137) | -2% | 16 303 |
| **Internally generated funds** | | 28 591 | 35 034 | 44 606 | 2 483 | 16 653 | 22 723 | (6 070) | -27% | 44 606 |
| **Total Capital Funding** | 7 | **77 119** | **80 047** | **90 921** | **9 729** | **35 031** | **43 195** | **(8 164)** | **-19%** | **90 921** |

Page 1

The table provides detail of the municipality's financial position as at period end.

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | |
|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| ASSETS | 1 | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 200 384 | 220 325 | 220 835 | 207 266 | 220 835 |
| Trade and other receivables from exchange transactions | | 89 095 | 82 509 | 82 509 | 114 081 | 82 509 |
| Receivables from non-exchange transactions | | 37 882 | 51 313 | 51 313 | 59 843 | 51 313 |
| Current portion of non-current receivables | | – | – | – | – | – |
| Inventory | | 12 996 | 26 712 | 28 515 | 23 961 | 28 515 |
| VAT | | (2 760) | (91 563) | (91 563) | 4 234 | (91 563) |
| Other current assets | | 5 833 | 4 509 | 4 509 | 5 833 | 4 509 |
| Total current assets | | 343 429 | 293 805 | 296 118 | 415 218 | 296 118 |
| Non current assets | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 41 251 | 38 604 | 38 604 | 41 044 | 38 604 |
| Property, plant and equipment | | 1 004 664 | 1 179 702 | 1 190 577 | 1 113 333 | 1 190 577 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 550 | 550 | 550 | 550 | 550 |
| Intangible assets | | 1 206 | 1 531 | 1 531 | 1 206 | 1 531 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | – | – | – | – | – |
| Other non-current assets | | – | – | – | – | – |
| Total non current assets | | 1 047 671 | 1 220 387 | 1 231 261 | 1 156 134 | 1 231 261 |
| TOTAL ASSETS | | 1 391 100 | 1 514 192 | 1 527 380 | 1 571 352 | 1 527 380 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | (546) | (3 433) | (3 433) | (546) | (3 433) |
| Consumer deposits | | 10 650 | 9 739 | 9 739 | 10 377 | 9 739 |
| Trade and other payables from exchange transactions | | 92 362 | 89 877 | 93 587 | 23 430 | 93 587 |
| Trade and other payables from non-exchange transactions | | 2 256 | 6 104 | 7 552 | 23 754 | 7 552 |
| Provision | | 37 830 | 38 184 | 38 184 | 35 379 | 38 184 |
| VAT | | 1 132 | (94 204) | (94 204) | 14 334 | (94 204) |
| Other current liabilities | | – | – | – | – | – |
| Total current liabilities | | 143 684 | 46 268 | 51 425 | 106 729 | 51 425 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 1 700 | 23 080 | 23 080 | 24 348 | 23 080 |
| Provision | | 23 132 | 87 943 | 87 786 | 23 132 | 87 786 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | 68 681 | 81 031 | 81 031 | 73 595 | 81 031 |
| Total non current liabilities | | 93 514 | 192 053 | 191 897 | 121 075 | 191 897 |
| TOTAL LIABILITIES | | 237 198 | 238 321 | 243 322 | 227 804 | 243 322 |
| NET ASSETS | 2 | 1 153 902 | 1 275 870 | 1 284 058 | 1 343 548 | 1 284 058 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 239 177 | 1 264 704 | 1 267 131 | 1 059 347 | 1 267 131 |
| Reserves and funds | | 11 166 | 11 166 | 11 166 | (3 577) | 11 166 |
| Other | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1 250 343 | 1 275 870 | 1 278 297 | 1 055 770 | 1 278 297 |

The cash flows for the year to date are as follows:

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| CASH FLOW FROM OPERATING ACTIVITIES | 1 | | | | | | | | % | |
| Receipts | | | | | | | | | | |
| Property rates | | 3 431 | 114 277 | 114 277 | 5 804 | 67 673 | 57 138 | 10 534 | 18% | 114 277 |
| Service charges | | 675 973 | 623 670 | 623 670 | 28 195 | 242 519 | 311 835 | (69 316) | -22% | 623 670 |
| Other revenue | | 15 554 | 38 334 | 38 334 | 1 160 | 5 977 | 15 167 | (9 190) | -61% | 38 334 |
| Transfers and Subsidies - Operational | | 174 173 | 175 756 | 187 141 | 51 183 | 127 113 | 92 384 | 34 728 | 38% | 187 141 |
| Transfers and Subsidies - Capital | | 50 511 | 35 189 | 35 189 | 8 268 | 23 463 | 2 117 | 21 346 | 1008% | 35 189 |
| Interest | | 9 482 | 52 049 | 52 049 | 750 | 6 784 | 26 024 | (19 241) | -74% | 52 049 |
| Dividends | | – | – | – | – | – | – | – | | – |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (613 335) | (941 929) | (941 929) | (58 738) | (431 676) | (470 964) | (39 289) | 8% | (78 494) |
| Interest | | – | – | – | – | – | – | – | | – |
| Transfers and Subsidies | | – | – | – | (421) | (868) | – | 868 | 0% | – |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 315 789 | 97 347 | 108 732 | 36 202 | 40 985 | 33 703 | (7 282) | -22% | 972 167 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 3 080 | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | | – |
| Payments | | | | | | | | | | |
| Capital assets | | (73 966) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (70 885) | (80 047) | (90 921) | (8 190) | (45 778) | 43 195 | 88 972 | 206% | 90 921 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | | – | – | – | – | 25 000 | – | 25 000 | 0% | – |
| Increase (decrease) in consumer deposits | | (65) | – | – | 38 | 41 | – | 41 | 0% | – |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | – | – | – | – | (3 109) | – | 3 109 | 0% | – |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (65) | – | – | 38 | 21 932 | – | (21 932) | 0% | – |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 244 839 | 17 300 | 17 811 | 28 050 | 17 139 | 76 897 | | | 1 063 088 |
| Cash/cash equivalents at beginning: | | 316 245 | 209 837 | 209 837 | | 198 627 | 209 837 | | | 198 627 |
| Cash/cash equivalents at month/year end: | | 561 084 | 227 137 | 227 648 | | 215 766 | 286 734 | | | 1 261 715 |

# PART 2- SUPPORTING DOCUMENTATION

## Debtors' analysis

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

| Description | NT Code | Budget Year 2025/26 | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | 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 | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 15 552 | 2 111 | 2 032 | 1 625 | 1 761 | 1 638 | 8 011 | 72 974 | 105 704 | 86 010 | – | – |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 21 575 | 1 630 | 1 223 | 831 | 567 | 726 | 1 592 | 12 603 | 40 747 | 16 319 | – | – |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 7 975 | 1 338 | 1 217 | 9 237 | 1 115 | 527 | 2 268 | 35 521 | 59 197 | 48 667 | – | – |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 7 548 | 1 676 | 1 525 | 1 426 | 1 306 | 1 184 | 5 678 | 48 334 | 68 677 | 57 929 | – | – |
| Receivables from Exchange Transactions - Waste Management | 1600 | 8 083 | 1 560 | 1 683 | 1 338 | 1 293 | 1 198 | 5 596 | 44 831 | 65 583 | 54 257 | – | – |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 158 | 16 | 15 | 15 | 13 | 14 | 64 | 974 | 1 269 | 1 080 | – | – |
| Interest on Arrear Debtor Accounts | 1810 | 1 445 | 159 | 211 | 454 | 275 | 275 | 1 914 | 81 651 | 86 385 | 84 570 | – | – |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | – | – | – | – | – | – | – | – | – | – | – | – |
| Other | 1900 | (8 287) | 49 | 54 | 49 | 38 | 45 | 212 | 1 872 | (5 967) | 2 217 | – | – |
| Total By Income Source | 2000 | 54 049 | 8 539 | 7 959 | 14 975 | 6 369 | 5 608 | 25 335 | 298 761 | 421 595 | 351 048 | – | – |
| 2024/25 - totals only | | | | | | | | | | – | – | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 3 273 | 1 576 | 1 511 | 1 422 | 1 041 | 327 | 808 | 9 114 | 19 072 | 12 712 | – | – |
| Commercial | 2300 | 20 899 | 839 | 941 | 5 206 | 477 | 735 | 2 260 | 36 002 | 67 359 | 44 680 | – | – |
| Households | 2400 | 29 278 | 5 897 | 5 297 | 7 315 | 4 626 | 4 349 | 21 218 | 239 763 | 317 743 | 277 270 | – | – |
| Other | 2500 | 599 | 227 | 210 | 1 032 | 224 | 198 | 1 049 | 13 882 | 17 421 | 16 385 | – | – |
| Total By Customer Group | 2600 | 54 049 | 8 539 | 7 959 | 14 975 | 6 369 | 5 608 | 25 335 | 298 761 | 421 595 | 351 048 | – | – |

# Investment portfolio analysis

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

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate • | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Yrs/Months | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| ABSA Bank Ltd | | 7 Months | | | | 8.03% | | | | 51 751 | 163 | | – | 51 914 |
| Nedbank Ltd | | 3 Months | | | | 7.22% | | | | – | 168 | | 50 000 | 50 168 |
| Standard Bank of SA Ltd | | 4 Months | | | | 7.48% | | | | – | 174 | | 50 000 | 50 174 |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| - | | – | | | | | | | | – | – | | – | – |
| Municipality sub-total | | | | | | | | | | 51 751 | 505 | | 100 000 | 152 256 |
| Entities | | | | | | | | | | | | | | |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| - | | – | – | | | | | | – | – | – | | – | – |
| Entities sub-total | | | | | | | | | | – | – | | – | – |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 51 751 | 505 | | 100 000 | 152 256 |

# Allocation and grant receipts and expenditure

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

| Description | Ref | 2024/25 | Budget Year 2025/26 | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 150 282 | 160 619 | 160 619 | 51 183 | 119 743 | 79 173 | 40 570 | 51.2% | 160 619 |
| Operational Revenue:General Revenue:Equitable Share | | 145 706 | 156 647 | 156 647 | 51 183 | 116 453 | 78 323 | 38 130 | 48.7% | 156 647 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 1 559 | 2 272 | 2 272 | – | 1 590 | – | 1 590 | | 2 272 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 600 | 1 700 | 1 700 | – | 1 700 | 850 | 850 | 100.0% | 1 700 |
| Municipal Disaster Grant [Schedule 5B] | | 417 | – | – | – | – | – | – | | – |
| Municipal Infrastructure Grant [Schedule 5B] | | 1 000 | – | – | – | – | – | – | | – |
| Provincial Government: | | 13 338 | 15 137 | 26 422 | – | 7 368 | 13 211 | (5 843) | -44.2% | 26 422 |
| OPEX PROV LIBRARY | | – | 11 048 | 11 048 | – | 7 368 | 5 524 | 1 844 | 33.4% | 11 048 |
| OPEX PROV CDW | | 132 | 132 | 132 | – | – | 66 | (66) | -100.0% | 132 |
| OPEX PROV THUSONG | | – | 150 | 150 | – | – | 75 | (75) | -100.0% | 150 |
| OPEX PROV THUSONG | | 700 | – | – | – | – | – | – | | – |
| OPEX PROV MUN ACC AND CAP BUILDING | | 249 | 530 | 530 | – | – | 265 | (265) | -100.0% | 530 |
| OPEX PROV RSEP | | 150 | 1 000 | 1 000 | – | – | 500 | (500) | -100.0% | 1 000 |
| 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 | 2 147 | – | – | 1 073 | (1 073) | -100.0% | 2 147 |
| Specify (Add grant description) | | 130 | 130 | 130 | – | – | 65 | (65) | -100.0% | 130 |
| Specify (Add grant description) | | 7 035 | – | – | – | – | – | – | | – |
| District Municipality: | | 36 | – | 100 | – | – | – | – | | 100 |
| OPEX DISTRICT SAFETY PLAN | | 36 | – | – | – | – | – | – | | – |
| Specify (Add grant description) | | – | – | 100 | – | – | – | – | | 100 |
| Other grant providers: | | 3 809 | – | – | – | 677 | – | 677 | | – |
| Foreign Government and International Organisations | | 316 | – | – | – | – | – | – | | – |
| Private Enterprises | | 3 494 | – | – | – | 677 | – | 677 | | – |
| Total Operating Transfers and Grants | 5 | 167 466 | 175 756 | 187 141 | 51 183 | 127 788 | 92 384 | 35 403 | 38.3% | 187 141 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 46 290 | 30 770 | 30 770 | – | 14 138 | – | 14 138 | | 30 770 |
| Municipal Infrastructure Grant [Schedule 5B] | | 24 595 | 26 770 | 26 770 | – | 12 338 | – | 12 338 | | 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 | – | 1 800 | – | 1 800 | | 4 000 |
| Provincial Government: | | 5 616 | 4 104 | 4 104 | – | 957 | 2 052 | (1 095) | -53.4% | 4 104 |
| CAPEX PROV FIRE | | – | 1 957 | 1 957 | – | 957 | 979 | (21) | -2.2% | 1 957 |
| Specify (Add grant description) | | – | 2 147 | 2 147 | – | – | 1 074 | (1 074) | -100.0% | 2 147 |
| CAPEX PROV RSEP | | 257 | – | – | – | – | – | – | | – |
| CAPEX PROV MAIN ROADS | | 5 359 | – | – | – | – | – | – | | – |
| District Municipality: | | 100 | 185 | 185 | (141) | (41) | – | (41) | | 185 |
| CAPEX DISTRICT | | 100 | 185 | 185 | (141) | (41) | – | (41) | | 185 |
| Other grant providers: | | – | – | – | – | – | – | – | | – |
| Total Capital Transfers and Grants | 5 | 52 006 | 35 059 | 35 059 | (141) | 15 054 | 2 052 | 13 002 | 633.6% | 35 059 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 219 472 | 210 815 | 222 200 | 51 042 | 142 842 | 94 436 | 48 406 | 51.3% | 222 200 |

# Expenditure on councillor allowances and employee benefits

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

| Summary of Employee and Councillor remuneration<br>R thousands | 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 |
| | 1 | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 9 415 | 10 442 | 10 442 | 747 | 4 532 | 5 221 | (689) | -13% | 10 442 |
| Pension and UIF Contributions | | 1 367 | 1 493 | 1 493 | 114 | 690 | 746 | (57) | -8% | 1 493 |
| Medical Aid Contributions | | – | 90 | 90 | – | – | 45 | (45) | -100% | 90 |
| Motor Vehicle Allowance | | 541 | – | – | 62 | 316 | – | 316 | | – |
| Cellphone Allowance | | 993 | 1 203 | 1 203 | 83 | 497 | 602 | (105) | -17% | 1 203 |
| Sub Total - Councillors | | 12 315 | 13 228 | 13 228 | 1 006 | 6 035 | 6 614 | (579) | -9% | 13 228 |
| % increase | 4 | | 7.4% | 7.4% | | | | | | 7.4% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 8 392 | 5 525 | 5 525 | 651 | 3 702 | 2 762 | 939 | 34% | 5 525 |
| Pension and UIF Contributions | | 463 | 508 | 508 | 66 | 399 | 254 | 145 | 57% | 508 |
| Medical Aid Contributions | | – | 12 | 12 | – | – | 6 | (6) | -100% | 12 |
| Performance Bonus | | 1 066 | 1 119 | 1 119 | 116 | 628 | 560 | 68 | 12% | 1 119 |
| Motor Vehicle Allowance | | 1 075 | 1 401 | 1 401 | 61 | 541 | 701 | (160) | -23% | 1 401 |
| Cellphone Allowance | | 327 | 399 | 399 | 38 | 200 | 199 | 1 | 0% | 399 |
| Housing Allowances | | – | 72 | 72 | – | – | 36 | (36) | -100% | 72 |
| Other benefits and allowances | | 1 | 77 | 77 | – | – | 39 | (39) | -100% | 77 |
| Sub Total - Senior Managers of Municipality | | 11 324 | 9 112 | 9 112 | 933 | 5 470 | 4 556 | 913 | 20% | 9 112 |
| % increase | 4 | | -19.5% | -19.5% | | | | | | -19.5% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 154 471 | 171 223 | 169 045 | 13 880 | 81 671 | 84 170 | (2 499) | -3% | 169 045 |
| Pension and UIF Contributions | | 24 741 | 30 291 | 30 294 | 2 265 | 13 443 | 15 144 | (1 701) | -11% | 30 294 |
| Medical Aid Contributions | | 10 511 | 11 073 | 11 073 | 923 | 5 525 | 5 537 | (12) | 0% | 11 073 |
| Overtime | | 25 436 | 35 044 | 35 044 | 2 080 | 13 752 | 17 522 | (3 770) | -22% | 35 044 |
| Performance Bonus | | 11 505 | 15 674 | 15 674 | 1 062 | 5 941 | 7 837 | (1 896) | -24% | 15 674 |
| Motor Vehicle Allowance | | 7 716 | 8 903 | 8 903 | 666 | 3 991 | 4 451 | (461) | -10% | 8 903 |
| Cellphone Allowance | | 795 | 1 121 | 1 121 | 75 | 452 | 561 | (108) | -19% | 1 121 |
| Housing Allowances | | 1 718 | 1 329 | 1 329 | 100 | 599 | 664 | (65) | -10% | 1 329 |
| Other benefits and allowances | | 7 322 | 8 647 | 8 647 | 654 | 4 030 | 4 323 | (293) | -7% | 8 647 |
| Payments in lieu of leave | | 3 773 | 4 719 | 4 719 | – | 4 764 | 2 360 | 2 405 | 102% | 4 719 |
| Long service awards | | 1 078 | – | 0 | 199 | 978 | – | 978 | | 0 |
| Post-retirement benefit obligations | 2 | 9 464 | 12 224 | 12 224 | 819 | 5 132 | 6 112 | (980) | -16% | 12 224 |
| Sub Total - Other Municipal Staff | | 258 531 | 300 248 | 298 074 | 22 722 | 140 278 | 148 682 | (8 404) | -6% | 298 074 |
| % increase | 4 | | 16.1% | 15.3% | | | | | | 15.3% |
| Total Parent Municipality | | 282 170 | 322 589 | 320 414 | 24 661 | 151 782 | 159 852 | (8 070) | -5% | 320 414 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Sub Total - Executive members Board | 2 | – | – | – | – | – | – | – | | – |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Sub Total - Senior Managers of Entities | | – | – | – | – | – | – | – | | – |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Sub Total - Other Staff of Entities | | – | – | – | – | – | – | – | | – |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | – | – | – | – | – | – | – | | – |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 282 170 | 322 589 | 320 414 | 24 661 | 151 782 | 159 852 | (8 070) | -5% | 320 414 |
| % increase | 4 | | 14.3% | 13.6% | | | | | | 13.6% |
| TOTAL MANAGERS AND STAFF | | 269 855 | 309 360 | 307 186 | 23 655 | 145 747 | 153 238 | (7 490) | -5% | 307 186 |

# WITZENBERG

## MUNISIPALITEIT UMASIPALA MUNICIPALITY

## - MEMORANDUM -

**AAN / TO:** Council

**VAN / FROM:** Chief Financial Officer

**DATUM / DATE:** 18 January 2026

**VERW. / REF.:** 06/1/P

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**DISPOSAL OF MOVABLE ASSETS, GOODS, MATERIAL AND EQUIPMENT IN TERMS OF SECTION 14 (4) OF THE MUNICIPAL FINANCE MANAGEMENT ACT**

**1. PURPOSE**

To report on the disposal of assets, goods, material and equipment in accordance with the following documents:

- Section 14 of the Municipal Finance Management Act (Act 56 of 2003)
- System of Delegations as approved by Council on 28 September 2011 and
- Paragraph 48 of Council's Supply Chain Management Policy.

**2. LEGAL FRAMEWORK**

(a) Section 14 of the MFMA stipulates the following:

*"14. (1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.*
*(2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public—*
*(a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and*
*(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.*
*(3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.*
*(4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.*
*(5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair, equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.*
*(6) This section does not apply to the transfer of a capital asset to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury, provided that such transfers are in accordance with a prescribed framework.*

(b) Delegation number F.6: Disposal of assets, goods, material and equipment of the system of delegations as approved by Council on 28 September 2011

F.6.01: To, in accordance with the provisions of the Supply Chain Management Policy, make a determination in accordance with section 14(2)(a) & (b) of the MFMA, in respect of the transferring of ownership or disposal otherwise, of a moveable capital asset to a maximum value of R300 000-00: Provided that such asset is not required to provide the minimum level of basic municipal services.

F.6.02: To, in accordance with the provisions of the Supply Chain Management Policy, authorize the sale of redundant or obsolete assets, goods, material and equipment to an organ of state, including another municipality, or a public utility company, excluding assets, goods, material and equipment required to provide the minimum of R300,000.00.

F.6.03: To, in accordance with the provisions of the Supply Chain Management Policy, authorize the sale of redundant or obsolete assets, goods, materials and equipment per public auction

To authorize the lending of assets, goods, material and equipment to organs of state, municipalities or public utility companies

(c) Paragraph 48 of Council's Supply Chain Management Policy stipulates the following:

"48. Disposal management

*(1) Subject to the provisions of the Municipal Asset Transfer Regulations:*

*(a) moveable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality.*

*(b) immovable property may be sold only at market related prices except when the public interest or the plight of the poor demands otherwise.*

*(c) in the case of the free disposal of computer equipment, the provincial department of education must first be approached to indicate within 30 days whether any of the local schools are interested in the equipment.*

*(d) in the case of firearms, the National Conventional Arms Control Committee must approve any sale or donation of firearms to any person within or outside the Republic.*

*(e) where assets are traded in for other assets, the highest possible trade in price is negotiated*

*(2) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act; are as follows:*

*(A) A municipality may not transfer ownership as a result of sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.*

*(B) A municipality may transfer ownership or otherwise dispose of capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public-*

*(a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and*

*(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset*

*(3) Immovable property may only be let at market related rates except when the public interest or the plight of the poor demands otherwise and provided that all charges, rates, tariffs, scales of fees or other charges relating to the letting of immoveable property are annually reviewed.*

*(a) Except for compliance with paragraph 49(3) above, this policy shall not apply to the letting of immovable property unless decided otherwise by council.*

*(4) Assets may be disposed of by –*

*(i) Transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets.*
*(ii) Transferring the asset to another organ of state at market related value or, when appropriate, free of charge.*
*(iii) Selling the asset; or*
*(iv) Destroying the asset."*

**3. DISCUSSION**

A process plan was developed by the Supply Chain Management department for the disposal of assets goods, material and equipment. Each line manager was requested to identify assets, goods, material and equipment that are not needed for basic service delivery which are currently under their control. These include assets that are unserviceable, redundant and obsolete. Each asset was assessed according to its current condition. Based upon the condition of the asset, the relevant manager and/or director recommended the disposal of the asset, goods, material and equipment whether the asset should be transferred to another organ of state at market related value or free of charge, whether the asset should be sold or whether the asset should be destroyed. The latter would only be applied if the asset will not generate any proceeds from a transfer or sale. In the case of computer equipment, the IT Administrator was consulted to assist in the process and in the case of vehicles, the Manager: Fleet & Workshop was consulted.

No immovable property is included for disposal.

The following assets, goods, material and equipment to be disposed of is attached as **annexure A.**

| **Vehicle disposal list 2025** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Item no. | Reg. No. | Description | Year model | Age | Condition Grade | Parts availability | Primary Reason | Secondary Reason |
| 1 | CT3078 | Compressor: engine driven | 2000 | 25 | Poor | Obsolete | Past economic live | Obsolete parts unavailable |
| 2 | CT1690 | Trailer chassis | 1970 | 55 | Salvage | Limited | Past economic live | Rust/corrosion |
| 3 | CT26495 | Nissan Hardbody | 2005 | 20 | Salvage Collision damage | Limited | Past economic live | Accident write-off |
| 4 | CT8531 | Chevrolet Aveo 1,6 | 2011 | 25 | Poor | Limited | Past economic live | OEM exited market |
| 5 | CT6300 | Chevrolet Aveo 1,6 | 2011 | 25 | Poor | Limited | Past economic live | OEM exited market |
| 6 | CT4577 | Ford Ranger 1,8 | 2001 | 25 | Poor | Limited | Past economic live | Rust/corrosion |
| 7 | CT8081 | Toyota Tazz 1,3 | 2002 | 25 | Poor | Fair | Past economic live | Engine repair needed |
| 8 | CCM4450 | Toyota Hilux 2,4D | 1993 | 32 | Poor | Limited | Past economic live | Engine repair needed |
| 9 | CT4266 | Mitsubishi Canter 4D30 | 1998 | 27 | Poor | Limited | Past economic live | Obsolete/parts unavailable |
| 10 | CT5260 | Ford Courier 1,8 | 1999 | 26 | Poor | Limited | Past economic live | Rust/corrosion |
| 11 | CCM966 | Toyota Hilux 2,4D | 1993 | 32 | Poor | Limited | Past economic live | Engine repair needed |
| 12 | CT1198 | Toyota Hilux 22R 4X4 | 1997 | 28 | Poor | Limited | Past economic live | Engine repair needed |

| Vehicle disposal list 2025 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 13 | CT16904 | Nissan Patrol TD42 4x4 | 2008 | 17 | Poor | Limited | Past economic live | Rust corrosion nonrunner |
| 14 | CT15734 | Hi-Ace Minibus 4Y | 2003 | 22 | Poor | Limited | Past economic live | Rust corrosion |
| 15 | CT2340 | Toyota Hilux 3Y | 2000 | 25 | Poor | Limited | Past economic live | Rust corrosion |
| 16 | CT3390 | Nissan 1400 | 1997 | 28 | Salvage | Limited | Past economic live | Rust corrosion |
| 17 | CT4882 | Compressor: engine driven | 1970 | 55 | Salvage | Obsolete | Past economic live | Rust corrosion |
| 18 | CT4759 | Tank Trailer | 1957 | 68 | Poor | Obsolete | Past economic live | Obsolete parts unavailable |
| 19 | CT3165 | Trailer chassis | 2002 | 23 | Salvage | Obsolete | Past economic live | Rust corrosion |
| 20 | CT2153 | Nissan 1400 | 1998 | 27 | Salvage | Limited | Past economic live | Rust corrosion |
| 21 | CT7947 | Venter Dog transport trailer | 1990 | 35 | Poor | Limited | Past economic live | Rust corrosion |

Items 16, 17 and 18 were not sold during previous auction.

| Abandoned vehicles on our premises. | | | |
|---|---|---|---|
| 1 | CT 2340 | CASE Tractor | Tractor previously belonged to Witzenberg, but insurance paid out and wrote it of after a collision /rollover event and tractor is now registered in their name (Lion of Africa Insurance) but they never came to collect it. Tractor have been here for longer than 8 years, we need to follow a **legal process** to alienate this tractor from the registered owner and sell it at auction. |
| 2 | CW 59536 | Fiat Uno | The car was a banded in Mitchell's pass for quite some time it was eventually stripped by criminal elements and became an eye sore we need to follow a legal process to alienate this vehicle from the registered owner and sell it at auction as scrap. |

## Redundant equipment and various crap lots

| Item no. | Description | Age | Condition / Grade |
|---|---|---|---|
| 1 | 14ton 4 post truck lift | 44 | Poor |
| 2 | 4-ton 2 post vehicle lift | Unknown | Salvage |
| 3 | Fibre glass canopy half door | Unknown | Salvage |
| 4 | Fibre glass canopy half door | Unknown | Poor |
| 5 | Steel canopy patrol van | Unknown | Poor |
| 6 | 6-ton platform crane | Unknown | Poor |
| 7 | Scrap lot A: Various redundant small engines | Unknown | Salvage |
| 8 | Scrap lot B: Various redundant used parts. | Unknown | Salvage |
| 9 | Scrap lot C: Various redundant incomplete items of small plant. | Unknown | Salvage |

**4. RECOMMENDATION**

(a) That legal process be followed to alienate the abandoned vehicles on our premises from the registered owners and sell it at an auction.

(b) That Council approve the disposal of assets, goods, material and equipment in this report.

(d) That the Supply Chain Management Unit proceed with the disposal of assets in accordance with paragraph 48 (4) of Council's Supply Chain Management Policy

Yours sincerely

HJ KRITZINGER
**CHIEF FINANCIAL OFFICER**

# WITZENBERG

## MUNISIPALITEIT UMASIPALA MUNICIPALITY

## - MEMORANDUM -

**TO :** Workshop

**FROM :** The Senior Manager: Town Planning and Building Control (H Taljaard)

**DATE :** 13 January 2026

**REF. :** 15/4/P

---

**WITZENBERG MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK 2025-2030: DRAFT**

**PURPOSE OF THE REPORT**

To present to Council the 1st draft Witzenberg Municipal Spatial Development Framework.

**LEGISLATIVE REQUIREMENT**

The preparation of the spatial development framework is a legislative requirement in terms of Section 26(e) of the Municipal Systems Act 2000 (Act 32 of 2000) and section 12(1) of the Spatial Planning and Land Use Management Act (Act 16 of 2013).

**THE CONSULTATION PROCESS**

Section 20(3) of the Spatial Planning and Land Use Management Act (Act 16 of 2013) require that before adopting the municipal spatial development framework, the Municipal Council must—

(a) give notice of the proposed municipal spatial development framework in the Gazette and the media;

✉ 44 Ceres 6835 ☎ (023) 316 1854 ◑ (023) 316 1877 admin@witzenberg.gov.za

(b) invite the public to submit written representations in respect of the proposed municipal spatial development framework to the Municipal Council within 60 days after the publication of the notice referred to in paragraph (a); and

(c) consider all representations received in respect of the proposed municipal spatial development framework.

**RECOMMENDATION**

FOR WORKSHOP

# WITZENBERG MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK 2025-2030

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## ABBREVIATIONS

| Abbreviation | Detail |
|---|---|
| ABET | Adult Basic Education and Training |
| AQMP | Air Quality Management Plan |
| BNG | Breaking New Ground (Comprehensive Housing Plan) |
| CBA | Critical Biodiversity Area |
| CBD | Central Business District |
| CEF | Capital Expenditure Framework |
| CMA | Catchment Management Agency |
| CMFNR | Ceres Mountain Fynbos nature reserve |
| COVID | Coronavirus Disease (COVID-19 pandemic) |
| CPTED | Crime Prevention Through Environmental Design |
| CRRP | Climate Resilience and Response Plan |
| CSAG | Climate System Analysis Group |
| CSIR | Council for Scientific and Industrial Research |
| CWDM | Cape Winelands District Municipality |
| DALRRD | Department of Agriculture, Land Reform and Rural Development |
| DBSA | Development Bank of Southern Africa |
| DEA&DP | Department of Environmental Affairs and Development Planning |
| DWF | Democracy Works Foundation |
| ECD | Early Childhood Development |
| EPWP | Expanded Public Works Programme |
| ESA | Ecological Support Area |
| FLISP | Finance-Linked Individual Subsidy Programme (housing finance support) |
| FSP | Financial Service Provider |
| GAP | Gap Housing |
| GDP | Gross Domestic Product |
| GHG | Greenhouse Gas |
| GIS | Geographic Information System |
| ha | hectare (10,000 m²) |
| HFO | Heavy Fuel Oil |
| HH / hh | Household(s) |
| I&AP | Interested and Affected Parties |
| IAS | Invasive Alien Species |
| ICT | Information and Communication Technology |
| IDP | Integrated Development Plan |
| IDZ | Industrial Development Zone |
| IRDP | Integrated Residential Development Programme |
| ISMC&E | Invasive Species Monitoring, Control and Eradication |
| ITP | Integrated Transport Plan |
| IUDF | Integrated Urban Development Framework |
| IWMP | Integrated Waste Management Plan |
| IZS | Integrated Zoning Scheme |
| KPIs | Key Performance Indicators |
| KV | kilovolt |
| kVA | kilovolt-ampere |
| LED | Local Economic Development |
| LOS | Level of Service |
| LTO | Local Tourism Organisation |
| LUMS | Land Use Management System |
| MBT | Minibus Taxi |
| MEMP | Municipal Electricity Master Plan |
| MERO | Municipal Economic Review and Outlook (Western Cape Provincial Treasury) |
| MMP | Maintenance and Management Plan |
| MPSR | Municipal Performance and Service Report |
| MRF | Materials Recovery Facility |
| MSA | Municipal Systems Act (Act 32 of 2000) |
| MSDF | Municipal Spatial Development Framework |

| | |
|---|---|
| MTREF | Medium-Term Revenue and Expenditure Framework |
| MVA | Megavolt-Ampere |
| MYPE | Mid-Year Population Estimates |
| NDP | National Development Plan |
| NEMA | National Environmental Management Act |
| NEM:BA | National Environmental Management: Biodiversity Act |
| NGOs | Non-Governmental Organisations |
| NHRA | National Heritage Resources Act |
| NMD | Notified Maximum Demand |
| NMT | Non-Motorised Transport |
| NR | Not Required |
| NSDF | National Spatial Development Framework |
| ODB | Op-Die-Berg |
| ONA | Other Natural Area |
| PAH | Prince Alfred Hamlet |
| PERO | Provincial Economic Review and Outlook |
| PHC | Primary Health Care |
| PRASA | Passenger Rail Agency of South Africa |
| PSDF | Provincial Spatial Development Framework |
| PV | Photovoltaic (solar power) |
| REDZ | Renewable Energy Development Zone |
| RRAMS | Rural Road Asset Management System |
| SAHRA | South African Heritage Resources Agency |
| SANBI | South African National Biodiversity Institute |
| SASSA | South African Social Security Agency |
| SDG | Sustainable Development Goal |
| SDBIP | Service Delivery and Budget Implementation Plan |
| SEP | Socio-Economic Profile |

| | |
|---|---|
| SLAs | Service Level Agreements |
| SMME | Small, Medium and Micro Enterprise |
| SO | Strategic Objective |
| SPLUMA | Spatial Planning and Land Use Management Act (Act 16 of 2013) |
| StatsSA | Statistics South Africa |
| SWSA | Strategic Water Source Area |
| TBD | To Be Determined |
| TMG | Table Mountain Group |
| UCT | University of Cape Town |
| UISP | Upgrading of Informal Settlements Programme |
| VIPL | Ventilated Improved Pit Latrines |
| WC | Western Cape |
| WC EIIF 2021 | Western Cape Economic and Infrastructure Investment Framework |
| WCBA | Western Cape Biodiversity Act |
| WCBSP | Western Cape Biodiversity Spatial Plan |
| WCED | Western Cape Education Department |
| WCIF | Western Cape Infrastructure Framework |
| WCO14 | Western Cape Provincial Treasury budget classification code (Programme 14) |
| WCPSDF | Western Cape Provincial Spatial Development Framework |
| WM | Witzenberg Municipality |
| WMA | Water Management Area |
| WWF-SA | World Wide Fund for Nature South Africa |
| WWTP | Wastewater Treatment Plant |
| WWTW | Wastewater Treatment Works |

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# CHAPTER 1: MSDF Purpose, Principles and Legislative Context

The Municipal Spatial Development Framework (MSDF) shapes the desired spatial form of the Witzenberg municipal area. The MSDF achieves this outcome as it promotes principles that lay the foundation within its context, to do so. A contextual overview of what the MSDF seeks to achieve introduces the principles on which the desired spatial form rests.

## 1.1 Purpose

The purpose of the Witzenberg Municipal Spatial Development Framework (MSDF) is to guide growth and development in the Witzenberg municipal area in a sustainable manner. Hence, future growth, development and land use planning will embrace the spatial vision and key considerations to Maintain and protect the integrity, authenticity and accessibility of Witzenberg's natural environment and associated resources, maintain and expand the Municipality's key regional and intra-regional infrastructure, maintain and grow the agricultural assets within the Municipality, and maintain and expand opportunity associated with Witzenberg's key settlements.

The MSDF in use was approved in April 2020 and requires review and updating. This rewritten version of the Witzenberg MSDF is for the 2025 – 2035 period.[1]

## 1.2 Structure of the MSDF Document

The MSDF provides the municipality with the necessary tools and guidelines for the effective management of future development to ensure that development is balanced, sustainable and creates socio-economic opportunities. The following figure illustrates the chapters in the MSDF.

*Figure 1: Chapters of the MSDF*

[1]Scope of Work: SPLUMA Section 12 and SMA Section 24 (1) and 26 (e)

## 1.3 Witzenberg MSDF Status, Process and IDP, National & Provincial Policy Alignment

The diagram below, developed by the Department of Agriculture Land Reform and Rural Development (DALRRD)[2], provides a general overview of the steps involved in the preparation of a Municipal Spatial Development Framework (MSDF). This process can be broadly divided into five phases.

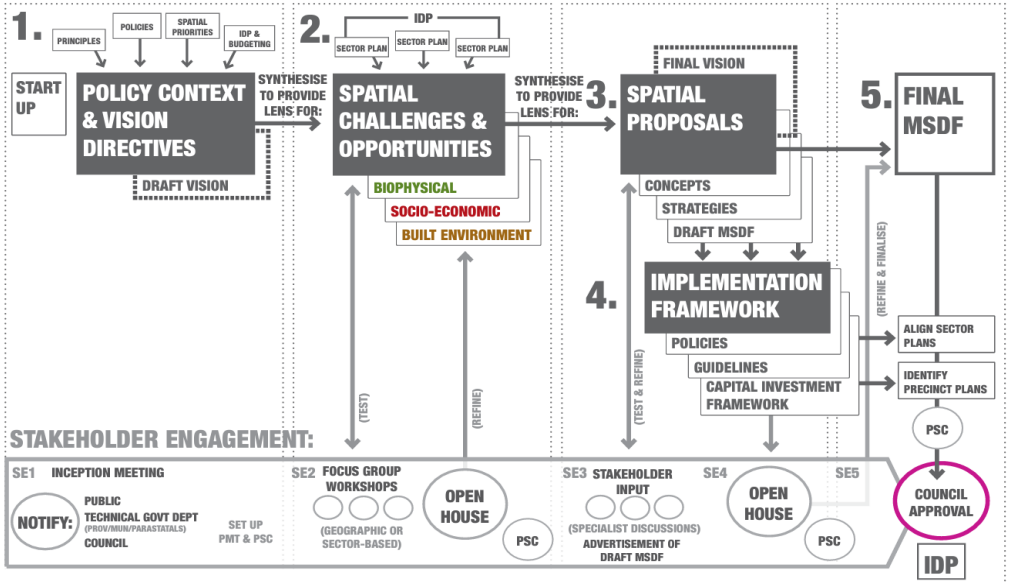
The initial two phases primarily focus on getting structures in place to support the development of the MSDF and an analysis of the policy context to derive directives for the subsequent phases. The compilation of the status quo, analysis of the sector plans and neighbouring MSDFs will generate more directives and identify gaps. The desired spatial form of the municipal area is conceptualised as directives and gaps identified are synthesised.

These two phases are followed by a compilation of spatial proposals and the first draft of the MSDF. Once the first draft MSDF is ready, the public and government departments are afforded the opportunity to comment. These comments are then considered and the first draft MSDF amended. The spatial and related proposals are costed and a Capital Expenditure Framework (CEF) is developed to prioritise proposals. The prioritised proposals are converted to an implementation framework. The MSDF, capital budget and implementation framework are presented to Council for adoption.

Once Council approves the MSDF as a sector plan of the Integrated Development Plan (IDP), the project is closed.

The Witzenberg MSDF, 2025 -2035, will be adopted as a core component of the Witzenberg IDP, 2022 – 2027 (Municipal Systems Act (MSA) Section 26(e)). The rewrite of the current MSDF, 2020 focuses on proposals that will be included as projects planned for the next five (5) years to twenty (20) years and the compilation of a Capital Expenditure Framework for these proposals. (MSA, 2000).

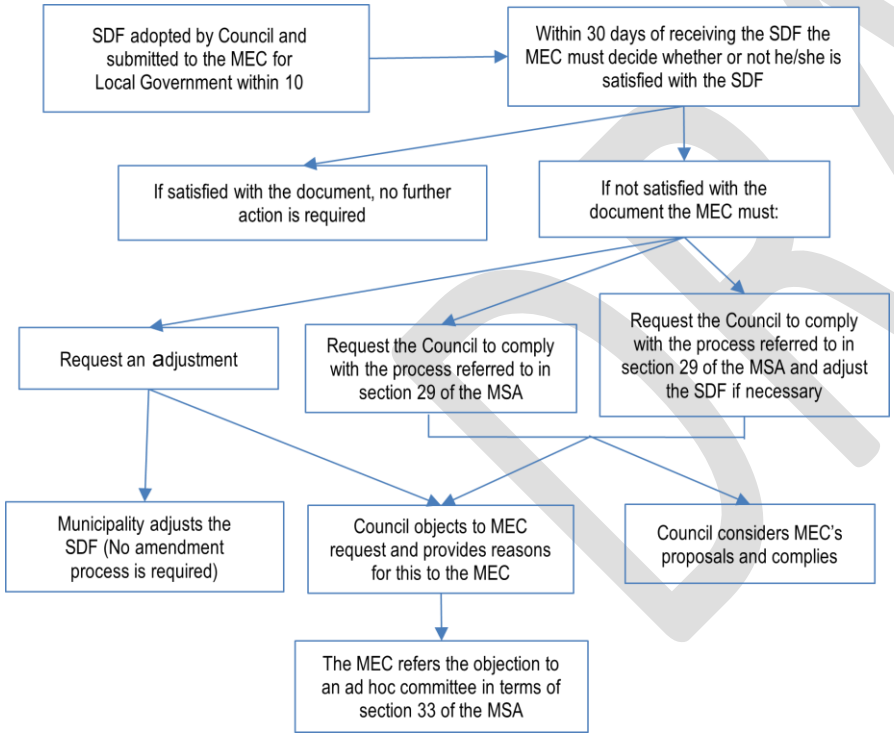
*Figure 2: Diagram illustrating the procedural steps required in the process of preparing a MSDF (DALRRD)*




[2] (DALRRD, 2017)

In addition, the Western Cape Department of Environment Affairs and Development Planning (DEA&DP) have compiled a detailed Practice Note which aims at providing guidance on distinguishing between "adoption", "review", and "amendment" of a Municipal Spatial Development Framework (MSDF). The Practice Note also addresses the concepts of "compilation", "deviation", and "adjustment." The document provides both legally binding requirements and recommended best practices. It further also details the link between the MSDF and the Integrated Development Plan (IDP). Detailed Standard Operating Procedures can be found in Annexure 1.

*Figure 3: DEA&DP Circular 0021/2020 SOP*




## 1.4 Locational Context

The Witzenberg Municipality (WC022) is located in the Western Cape Province and forms part of the Cape Winelands District Municipality (CWDM) together with four more municipalities: Stellenbosch, Drakenstein, Breede Valley and Langeberg.

The Witzenberg Municipality, formally established on 22 September 2000 through the amalgamation of several former local authorities, including the municipalities of Ceres, Prince Alfred Hamlet, Tulbagh, Wolseley, and associated transitional councils, is situated approximately 90 minutes from the Cape Metropole. The municipality covers a total area of approximately 10 753km² and is the largest municipality of the five in the district, making up half of its geographical area. The region is surrounded by mountain ranges such as: the Kouebokkeveld Mountain Range to the north, the Swartruggens Mountain Range to the east, the Hex River Mountain Range to the south and the Limietberg, Elandskloof, Obiqua, and Grootwinterhoek Mountain Ranges to the west.

Rural areas within the municipal boundary are Ceres and Tankwa Karoo, Warm Bokkeveld, Koue Bokkeveld, Agter-Witzenberg and the northern portion of Breede River Valley (Het Land van Waveren). Encompassing an area of roughly 10 753km², it accounts for 13.27% of the Cape Winelands District making it the municipality with the largest topographical footprint in the district. Despite its relatively large size, around 60% of the municipal area

is uninhabitable due to mountainous terrain, reinforcing its strong agricultural and tourism character.

The municipality is defined by its fertile valleys, productive farmland, and scenic mountain landscapes. These natural features support a robust agricultural sector, particularly known for fruit and wine production, as well as the cultivation of olives and grain, and the farming of beef, pork, and livestock. In addition to its agricultural strengths, Witzenberg holds significant tourism potential. The area's rich cultural heritage, including San rock art, enhances its appeal as a destination for heritage and nature-based tourism.

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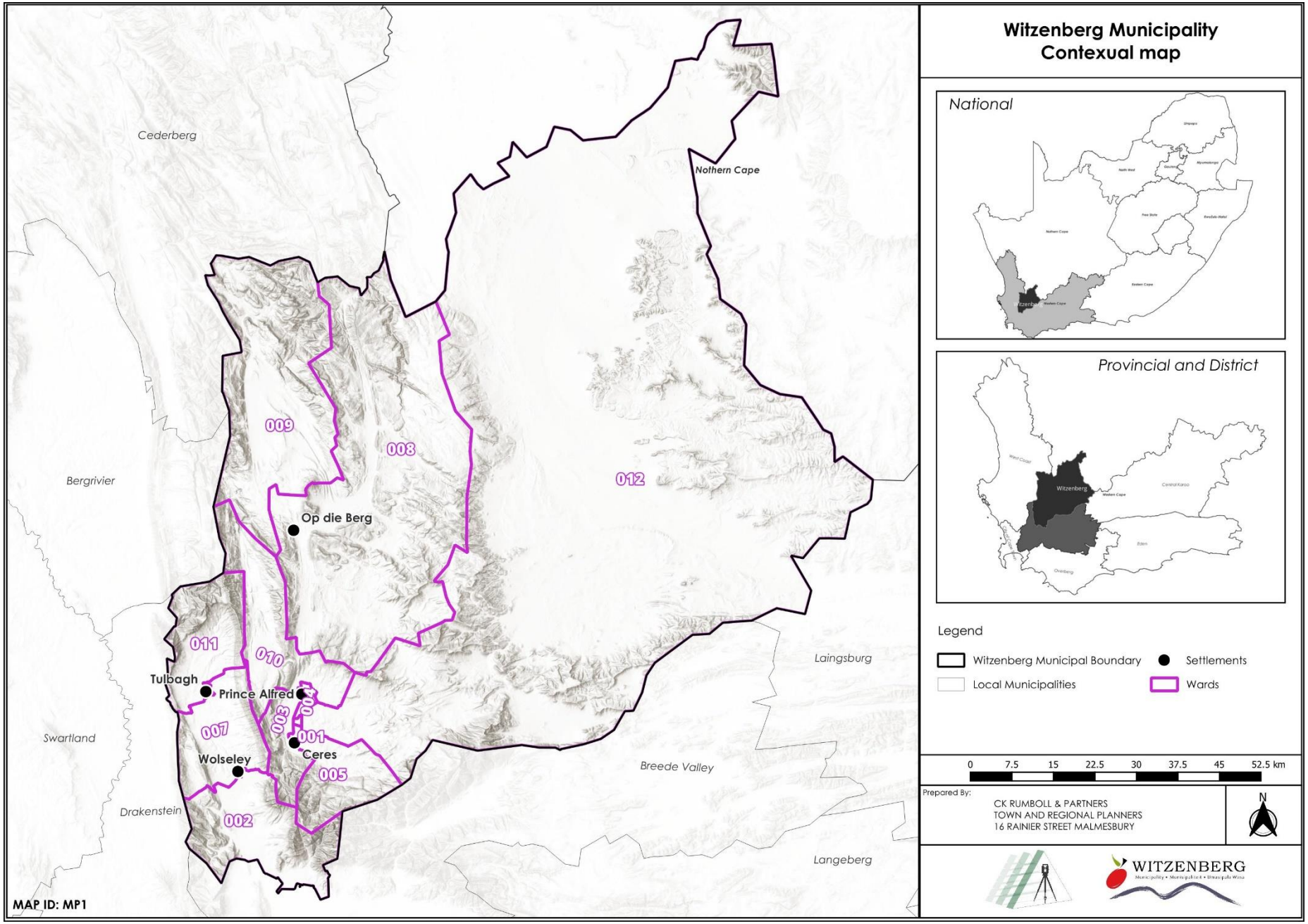
*Map 1: Locational Context Map*



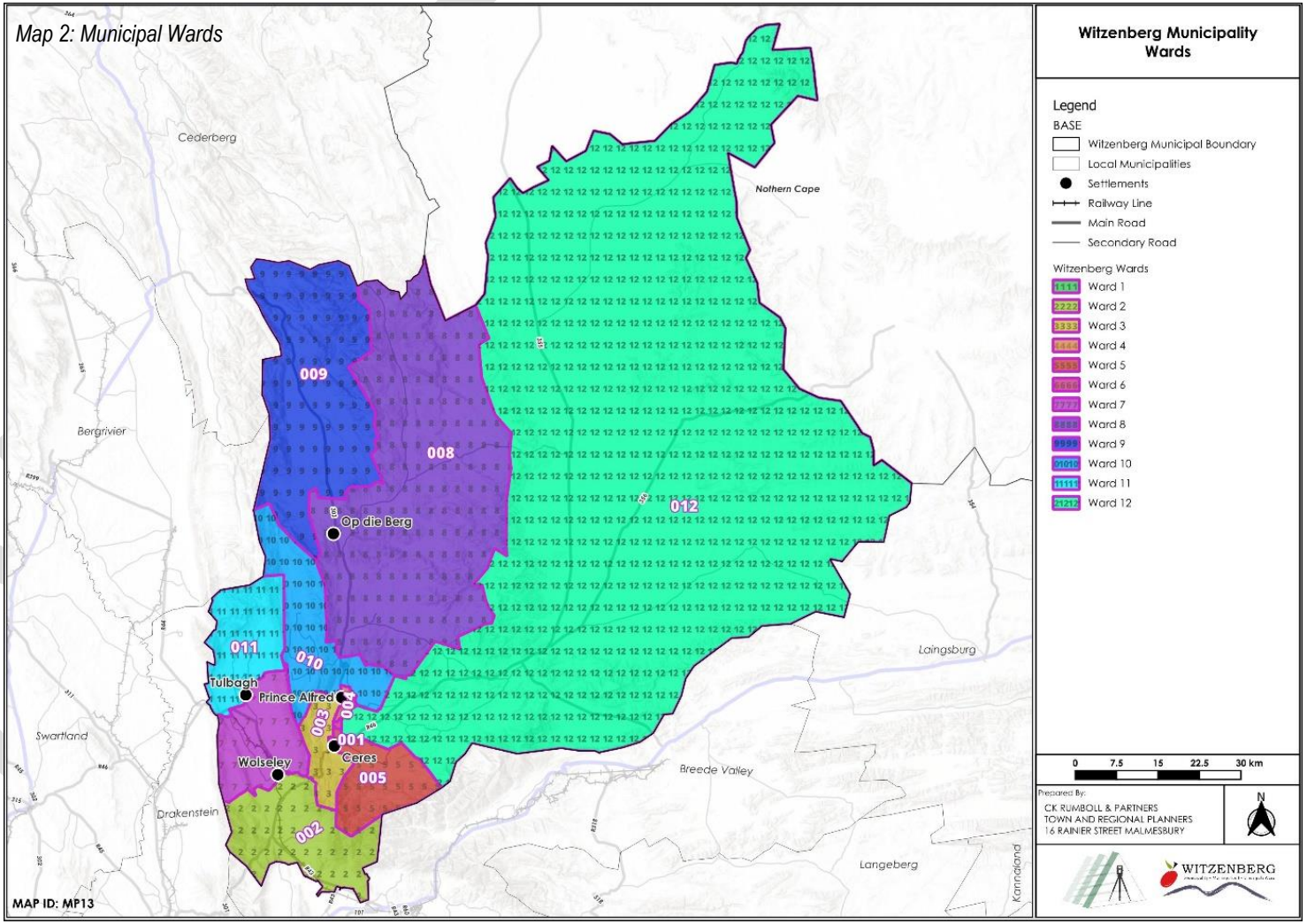
## 1.4.1 Wards

Witzenberg Municipality consists of 12 wards. These can be found listed in the table below and illustrated in the accompanying map.

*Table 1: Municipal Wards*

| Settlement | Neighbourhood | Ward |
|---|---|---|
| **Ceres** | eNduli | 1 & 12 |
| | Bella Vista | 6 & 4 |
| | Ceres Town | 3 & 5 |
| **Tulbagh** | Tulbagh Town | 11 |
| | Chris Hani | 11 |
| | Witzenville | 7 |
| **Wolseley** | Montana | 2 |
| | Pine Valley | 7 |
| | Wolseley Town | 7 |
| **Prince Alfred Hamlet** | Prince Alfred Hamlet | 4 |
| | Op die Koppie | 10 |
| **Op Die Berg** | | 8 |
| **Rural Area** | | |
| **Tulbagh Rural** | Steinthal Estate | 7 |
| | Waterval | 11 |
| | Tulbagh Road (Railway Station) | 11 |
| | Drostdy | 11 |
| **Wolseley Rural** | Kluitjieskraal Forestry Station, (Swanenbergpark) | 7 |
| **Prince Alfred Hamlet Rural** | Prince Alfred Hamlet Station | 4 |

*Map 2: Municipal Wards*



## 1.5 Legislative & Policy Directives

A synthesis and analysis of international, national and provincial legislation was undertaken to establish a framework and directives to facilitate spatial planning in Witzenberg Municipality. Similar themes and objectives emerge from the various legislation, polices, plans and frameworks at different levels:

- Spatial Justice and Inclusion - Addresses historical spatial imbalances and aims to promote equitable access to land, services, and opportunities for all communities. It focuses on redressing past spatial injustices, integrating marginalised settlements, ensuring tenure security, and promoting inclusive development across urban and rural areas.
- Infrastructure and Basic Services - Focusses on the provision, upgrading, and maintenance of critical infrastructure and basic services, such as water, sanitation, electricity, roads, and stormwater management. It supports sustainable human settlement development and aims to ensure that all communities, especially underserved rural and informal areas, have access to safe, reliable, and affordable infrastructure.
- Sustainable Land Use and Urban Growth - Promotes the efficient and coordinated use of land to support compact, integrated, and resource-efficient settlement patterns. It seeks to manage urban expansion, prevent urban sprawl into high-value agricultural or environmentally sensitive land, and guide future growth towards well-located, sustainable nodes through appropriate zoning, land use control, and spatial planning.
- Agriculture and Rural Development – Focusses on the strategic role of agriculture in Witzenberg's economy and identity. It seeks to protect high-potential agricultural land, support the agri-processing value chain, and strengthen rural livelihoods. It also addresses the development needs of farmworker communities and the diversification of rural economies beyond traditional farming.
- Economic Development, Access and Job Creation – Supports inclusive economic growth by promoting spatial strategies that improve access to employment opportunities, transport networks, markets, and economic infrastructure. It emphasises the importance of strengthening urban-rural linkages, enhancing mobility, and unlocking the potential of towns and nodes to serve as local and regional economic anchors.
- Environmental Resilience and Response to Climate Change. Focuses on building resilience to environmental risks and climate change impacts through spatial planning. It prioritises the protection of ecological infrastructure, sustainable resource management, and climate-adaptive development. It also considers risk mitigation for disasters such as droughts, floods, wildfires, and extreme heat, which increasingly threaten livelihoods and infrastructure in Witzenberg.

A status quo analysis was then conducted for each theme to assess the municipality's current level of compliance, followed by the formulation of directives aimed at improving alignment with legislative objectives. Detailed summaries of all the laws, policies and plans considered and referenced in the tables below are included as Annexure 2.

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| Spatial Justice and Inclusion | | | | |
|---|---|---|---|---|
| **Legal Framework & Level** | | **Directives/ Objectives/ Actions** | **Municipal Compliance** | **Directives for Witzenberg** |
| **International** | **Aligned SDGs** | SDG 1 – No Poverty.<br>SDG 4 – Quality Education.<br>SDG 5 – Gender Equality.<br>SDG 10 – Reduced Inequalities.<br>SDG 11 – Sustainable Cities and Communities.<br>SDG 16 – Peace, Justice and Strong Institutions. | - Spatial planning in Witzenberg still mirrors apartheid patterns, with areas like Bella Vista and eNduli in Ceres located far from jobs, transport, and services. This spatial marginalisation reinforces inequality and limits socio-economic mobility.<br>- Infill development is constrained by a shortage of suitable land, high-value agricultural areas, and conflicting land uses, such as agri-processing facilities near housing. These constraints prevent restructuring even where demand exists, especially in Ceres.<br>- Informal settlements, notably in Wolseley, are growing on commonage land but remain unmanaged due to a lack of planning and upgrade frameworks. This leaves many residents without basic services, tenure security, or formal inclusion.<br>- The municipality does not have a Human Settlements Plan or housing strategy for backyard dwellers. As a result, Witzenberg falls behind other municipalities in addressing housing and tenure needs.<br>- The housing market is failing due to low affordability, no planning instruments, and little incentive for private developers to invest. Demand is growing, but it is mostly met through informal means or remains unaddressed. | - Prioritise the development of a Human Settlements Plan to guide integrated, well-located housing development. This should include a housing pipeline, informal settlement upgrades, and strategies for backyard and gap housing.<br>- Promote a municipal land audit to identify suitable public and private land for redress-focused housing. Informal settlements must be classified and upgraded through the UISP. The focus should be on in-situ upgrading and secure tenure, using flexible zoning approaches.<br>- Adopt a local inclusionary housing policy and facilitate rental and social housing near employment opportunities and services.<br>- Prioritise infill and redevelopment of underutilised land, where available, to reduce sprawl and fragmentation.<br>- Extend basic social services to historically excluded areas through a facility access audit particularly in Ceres and Wolseley. Align budgeting and planning to close infrastructure gaps.<br>- Embed spatial justice principles in the SDF, LUMS and all land use decisions. Priority redress areas must be clearly defined and monitored through planning instruments. |
| **National** | **Relevant SPLUMA Principles** | Spatial Justice (7a):<br>- Redress past imbalances;<br>- Include disadvantaged areas;<br>- Secure tenure;<br>- Flexible systems. | | |
| | **Policies / Frameworks** | - NDP – inclusive access to housing, land and services;<br>- IUDF – integration and urban equity;<br>- National Transport Plan – mobility for the underserved. | | |
| **Provincial** | **Policies / Frameworks** | - Western Cape Inclusionary Housing Policy Framework (Oct 2022);<br>- Western Cape Provincial Spatial Development Framework;<br>- Western Cape Provincial Strategic Plan. | | |

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| Infrastructure and Basic Services | | | | |
|---|---|---|---|---|
| **Legal Framework & Level** | | **Directives/ Objectives/ Actions** | **Municipal Compliance** | **Directives for Witzenberg** |
| **International** | **Aligned SDGs** | SDG 3 – Good Health and Wellbeing.<br>SDG 6 – Clean Water and Sanitation.<br>SDG 7 – Affordable and Clean Energy.<br>SDG 9 – Industry, Innovation and Infrastructure.<br>SDG 11 – Sustainable Cities and Communities. | - Urban areas generally have well-developed infrastructure networks for the provision of basic services. Rural and Informal areas however, face significant challenges with service delivery as infrastructure networks are lacking.<br>- Informal settlements in particular are underserved due to rapid growth and limited municipal capacity to either effectively monitor and manage this expansion or provide infrastructure.<br>- Data on basic service provision in rural areas is not readily available, indicating a potential need for targeted rural area studies or assessments.<br>- Municipal budget allocations prioritize upgrading, maintenance, and development of basic service infrastructure.<br>- The municipality aligns with national and provincial infrastructure priorities in road maintenance, water service improvements, energy resilience, and community facility upgrades, supported by budget planning focused on sustainable growth. However, it faces challenges such as grant funding losses due to underperformance, non-compliance with environmental regulations in waste management, procurement delays, and past housing eviction practices that may not fully meet legal requirements. | - Prioritise applying for and securing external funding opportunities, such as grants and subsidies from the provincial government, to support the improvement of basic service delivery in underserved informal settlements and rural communities. This approach is particularly important in areas experiencing rapid population growth, such as Wolseley and Ceres, where infrastructure capacity must be expanded to meet increasing demand.<br>- Commission detailed studies such as a Municipal Rural Areas Study to gather data on basic service delivery and economic development in rural areas to identify service gaps and inform equitable infrastructure planning and investment.<br>- Address delays in procurement and project implementation by building technical and administrative capacity, ensuring compliance with legal frameworks, and promoting transparent public participation.<br>- Ensure that budget allocations sustain essential upgrades for energy resilience, water service upgrades, road maintenance, and community facility enhancements.<br>- Develop adaptive design standards such as flood-resistant roads with enhanced drainage, elevated critical services in flood-prone areas, and modular or relocatable housing in high-risk zones to ensure infrastructure can withstand and recover from climate-related shocks. |
| **National** | **Relevant SPLUMA Principles** | Spatial Sustainability (7b):<br>- Cost-effective development;<br>- Sustainable location;<br>- Infrastructure provision;<br>- Equitable land markets. | | |
| | **Policies / Frameworks** | - National Infrastructure Plan (2022) – economic and social infrastructure;<br>- NDP – basic services for all;<br>- IUDF – infrastructure-led development;<br>- National Transport Plan – integrated transport systems. | | |
| **Provincial** | **Policies / Frameworks** | - Western Cape Department of Infrastructure Framework 2050 (WCIF 2050);<br>- Western Cape Provincial Land Transport Framework (2024/25 - 2028/29). | | |

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| Sustainable Land Use and Urban Growth | | | | |
|---|---|---|---|---|
| **Legal Framework & Level** | | **Directives/ Objectives/ Actions** | **Municipal Compliance** | **Directives for Witzenberg** |
| **International** | **Aligned SDGs** | SDG 2 – Zero Hunger.<br>SDG 11 – Sustainable Cities and Communities.<br>SDG 12 – Responsible Consumption and Production.<br>SDG 15 – Life on Land. | - Land use and spatial growth in Witzenberg are guided by national and provincial frameworks (e.g. SPLUMA, PSDF), the Witzenberg Municipal Land Use Planning By-Law, and the municipal zoning scheme.<br>- Not all principles from relevant legislation are effectively implemented. Informal settlements dominate spatial growth, and the municipality lacks formal structures to plan for or manage informal expansion.<br>- Although the MSDF and zoning scheme supports agricultural land protection, urban sprawl remains a risk due to limited enforcement capacity and unmanaged informal growth and limited developable land.<br>- There is very limited development of viable, mixed-use communities. Most residents, particularly in rural or peripheral areas, must travel to access jobs, amenities, and services.<br>- New land development has been scarce. Spatial restructuring and integration goals remain largely unmet, contributing to ongoing inequality and fragmented settlement patterns. | - Develop a proactive informal settlement management strategy, including land identification, incremental upgrading frameworks, and basic service delivery guidelines.<br>- Incentivise densification in well-located areas by fast-tracking approvals for second dwellings and mixed-use development in existing urban footprints.<br>- Strengthen land protection zones using GIS-based agricultural sensitivity mapping to prevent sprawl into high-potential agricultural land.<br>- Identify priority nodes for mixed-use development, especially in and around transport corridors and existing towns (e.g., Ceres CBD, Wolseley, Tulbagh).<br>- Build partnerships with the Western Cape Government for technical support (e.g., GIS, spatial data analysis).<br>- Incorporate informal settlements into spatial planning to ensure inclusive, equitable, and sustainable planning and service provision. |
| **National** | **Relevant SPLUMA Principles** | Spatial Sustainability (7b):<br>- Protect agricultural land;<br>- Limit sprawl;<br>- Promote viable communities. | | |
| | **Policies / Frameworks** | - NSDF – compact growth and transformation corridors;<br>- IUDF – densification and spatial integration;<br>- NDP – sustainable settlement patterns. | | |
| **Provincial** | **Policies / Frameworks** | - Western Cape Land Use Planning Guidelines: Rural Areas (Mar 2019);<br>- Western Cape Provincial Spatial Development Framework. | | |

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| Agriculture and Rural Development | | | | |
|---|---|---|---|---|
| **Legal Framework & Level** | | **Directives/ Objectives/ Actions** | **Municipal Compliance** | **Directives for Witzenberg** |
| **International** | **Aligned SDGs** | SDG 2 – Zero Hunger.<br>SDG 8 – Decent Work and Economic Growth.<br>SDG 14 – Life Below Water.<br>SDG 15 – Life on Land.<br>SDG 1 – No Poverty. | - Agriculture is the primary economic driver in the Witzenberg Municipality, with extensive areas of high-value intensive cultivation, including fruit, vegetables, wine, and grains, concentrated around Ceres, Prince Alfred Hamlet, and Tulbagh. The region's favourable climate and fertile soils support commercial agriculture that contributes significantly to both exports and employment. In contrast the eastern region has low cultivation potential and extensive agricultural production is practiced.<br>- The sector heavily relies on seasonal labour, leading to cyclical in-migration and population fluctuations. This places strain on rural infrastructure, housing, and service delivery, especially in towns like Ceres and Wolseley.<br>- Rural settlements and farmworker communities often lack adequate infrastructure, public facilities, and secure tenure. Informal settlements near high-potential agricultural or conservation land and water sources are growing without structured development planning or reliable access to services.<br>- Agricultural land is under pressure from urban residential expansion. There is a lack of land and limited policy directives for agri-processing nodes. Hence land fragmentation, conflicting uses, and ad hoc settlement growth continues as challenges.<br>- The sector is vulnerable to climate change impacts such as drought, water scarcity, and soil degradation. While some irrigation and resilience programmes are in place, | - Formulate a spatially targeted Municipal Rural Development Framework aimed at guiding infrastructure investment, housing, service delivery, and settlement planning in rural and peri-urban areas.<br>- Introduce local agricultural land protection zones in the zoning scheme to limit urban sprawl yet to provide for agri-processing (interrupted urban edges).<br>- Expand participation in the Western Cape SmartAgri Plan by introducing municipal-level adaptation programmes that support small scale agriculture (including smallholder and emerging farmers) with access to climate-smart techniques, efficient irrigation, and resource conservation initiatives.<br>- Conduct rural infrastructure audits and socio-economic assessments to identify investment needs, service gaps, and land-use aspacts to support decision-making based on findings.<br>- Encourage and collaborate with the provincial government to develop a spatially targeted rural development strategy and structured farmer support programme, ensuring alignment with local priorities. |
| **National** | **Relevant SPLUMA Principles** | Spatial Sustainability (7b):<br>- Protection and sustainable use of agricultural land and rural areas;<br>- Spatial Justice;<br>- Small scale Agriculture;<br>- Spatial Resilience;<br>- Climate change adaptation;<br>- Spatial efficiency;<br>- Agricultural Value Chain. | | |
| | **National Policies / Frameworks** | - NDP – food security and rural economic growth;<br>- National Biodiversity Strategy – conservation linked to rural livelihoods;<br>- National Climate Adaptation Strategy (2019) – climate resilience in agriculture;<br>- Integrated Urban Development Framework (IUDF) – inclusive rural development emphasis. | | |
| **Provincial** | **Provincial Policies / Frameworks** | - SmartAgri Plan (2016);<br>- WC Land Use Planning Guidelines: Rural Areas (2019);<br>- WC Growth for Jobs Strategy (2023–2035); | | |

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| | | | | |
|---|---|---|---|---|
| | | - WC Provincial Spatial Development Framework (WCPSDF);<br>- WC Climate Change Response Strategy (2022);<br>- WC Infrastructure Framework 2050 (partially);<br>- WC Provincial Land Transport Framework (supportive). | these are accessible to commercial farming operations, but singular or small scale operators (including smallholders and emerging farmers) have barriers to access adaptive support.<br>- There is no integrated rural development plan at municipal level. While provincial guidelines (e.g. the Western Cape Land Use Rural Areas Planning Guideline) exist, Witzenberg lacks a spatially targeted rural development strategy or structured farmer support programme. | |

| **Environmental Resilience and Climate Response** | | | | |
|---|---|---|---|---|
| **Legal Framework & Level** | | **Directives/ Objectives/ Actions** | **Municipal Compliance** | **Directives for Witzenberg** |
| **International** | **Aligned SDGs** | SDG 6 – Clean Water and Sanitation.<br>SDG 11 – Sustainable Cities and Communities.<br>SDG 12 – Responsible Consumption and Production.<br>SDG 13 – Climate Action.<br>SDG 14 – Life Below Water (where applicable).<br>SDG 15 – Life on Land. | - While there is no dedicated environmental management framework, various sectoral plans, such as the Disaster Management Sectoral Plan, Invasive Alien Species Plan, River Maintenance Management Plan, and Air Quality Management Plan, address specific environmental issues. However, these operate in isolation and are not aligned within a broader, integrated ecological network strategy, resulting in limited systematic integration with spatial and land use planning. Environmental considerations in terms of development proposals are referred to relevant provincial departments for comment.<br>- Witzenberg in particular is highly vulnerable to climate-related hazards including droughts, heatwaves, floods, and wildfires, that are intensifying due to climate change | - Priortitse the protection of Biodiversity Priority Areas as outlined in the Western Cape Biodiversity Act.<br>- Support the development of an environmental management framework that integrates various existing plans and helps guide urban development.<br>- Protect and Strengthen Ecological Infrastructure by:<br>o Delineating and protecting ecological corridors and buffers, especially along rivers, wetlands, and biodiversity hotspots.<br>o Incorporating Critical Biodiversity Areas (CBAs) and Ecological Support Areas (ESAs) into land use planning to prevent fragmentation and maintain ecosystem services.<br>- Encourage the enforcement of Climate-Responsive Land Use Management by: |
| **National** | **Relevant SPLUMA Principles** | Spatial Resilience (7d):<br>- Flexibility to adapt to climate and economic shocks | | |
| | **National Policies / Frameworks** | - National Environmental Management Act (NEMA) – sustainable environmental decision-making; | | |

| | | | | |
|---|---|---|---|---|
| | | - National Biodiversity Strategy – conservation and ecosystem services;<br>- National Climate Adaptation Strategy (2019) – climate-resilient planning;<br>- NDP – low-carbon and climate-resilient development. | and which poses a significant threat to agriculture, human health, water security, and infrastructure.<br>- Flood and wildfire risks are becoming more severe - Short-duration, high-intensity storms are projected to increase flash flooding risks, particularly in vulnerable areas like Tankwa. Wildfire threats are also rising due to erratic rainfall, rising temperatures, and fewer frost days, posing risks to people, property, and ecosystems.<br>- Witzenberg benefits from national and provincial initiatives like the Western Cape Climate Change Response Strategy, SmartAgri, and EPWP (Working for Water/Fire). These efforts support climate adaptation, biodiversity protection, and sustainable agriculture while also creating local employment.<br>- Partnerships with organisations such as CapeNature, WWF-SA, and Conservation South Africa help implement biodiversity stewardship and community-based resilience projects. These initiatives play a vital role in building adaptive capacity in vulnerable communities. | o Preventing formal and informal development in high-risk flood, fire, erosion, and in areas with sensitive biodiversity (CBAs) (to be identified via GIS layers) by delineating overlay zones, supporting vulnerable communities with well-located, serviced land, and ensuring emergency and relocation policies are in place.<br>o Encouraging compact, nodal development to reduce sprawl and prevent encroachment on high-potential agricultural and conservation worthy land, particularly in Ceres and sensitive biodiversity areas (Tulbagh).<br>- Require new developments to incorporate green infrastructure (e.g. permeable surfaces, tree planting, green roofs, rain gardens) to manage heat, stormwater, and air quality.<br>- Reuse stormwater and/or clean stormwater before deposited back into water courses.<br>- Protect existing urban green spaces and expand them as climate mitigation assets, particularly in heat-vulnerable communities such as Tulbagh and Wolseley.<br>- Develop educational gardens and open spaces.<br>- Encourage climate-proofing measures, such as green buffers, flood protection, and heat mitigation. |
| **Provincial** | **Provincial Policies / Frameworks** | - Western Cape Climate Change Response Strategy (Mar 2022);<br>- (SmartAgri Plan) Western Cape Climate Change Response Framework and Implementation Plan for Agricultural Sector (2016). | | |

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| Economic Development and Accessibility | | | | |
|---|---|---|---|---|
| **Legal Framework & Level** | | **Directives/ Objectives/ Actions** | **Municipal Compliance** | **Directives for Witzenberg** |
| **International** | **Aligned SDGs** | SDG 2 – Zero Hunger.<br>SDG 8 – Decent Work and Economic Growth.<br>SDG 9 – Industry, Innovation and Infrastructure.<br>SDG 11 – Sustainable Cities and Communities. | - Agriculture remains the main economic driver especially in fruit production, supported by a strong agro-processing sector concentrated around Ceres and surrounding areas.<br>- Unemployment remains a challenge, particularly among youth and low-skilled individuals, despite the area's productive agricultural base.<br>- Economic activity is spatially concentrated in settlements such as Ceres, Wolseley, Tulbagh and Prince Alfred Hamlet, which function as local service and employment hubs.<br>- Seasonal labour trends are prominent, linked to the agricultural cycle, resulting in fluctuations in employment and income stability.<br>- Support for emerging farmers and SMMEs is evident in local economic strategies, although access to markets and finance remains limited for small scale agriculture. | - Spatially plan for designated accessible, well-serviced areas for hawkers, street traders, and small enterprises to operate legally and safely, supporting local entrepreneurship and livelihoods.<br>- Enhance the agricultural value chain to benefit informal traders and provide spaces for these activities.<br>- Improve connections between rural areas and economic centres through enhanced road infrastructure, public transport options, and pedestrian-friendly links to enable residents to access jobs and services.<br>- Develop tourism corridors linking key attractions with accommodation, retail, and transport nodes; facilitate community-based tourism initiatives within towns and rural areas.<br>- Allocate space for co-working, training, and innovation centres to support skills development, technology uptake, and diversification into knowledge-based sectors.<br>- Promote and manage development along tourism routes in a manner that supports tourism potential, protects scenic and environmental qualities, and ensures that land use and infrastructure investment enhance the visitor experience while benefiting local communities. |
| **National** | **Relevant SPLUMA Principles** | Efficiency (7c):<br>- Maximise use of existing infrastructure;<br>- Streamlined applications;<br>- Reduce negative impacts. | | |
| | **National Policies / Frameworks** | - NDP – inclusive economic growth;<br>- National Infrastructure Plan (2022) – enabling economic infrastructure;<br>- National Transport Plan – mobility for trade and productivity;<br>- IUDF – access to economic opportunities. | | |
| **Provincial** | **Provincial Policies / Frameworks** | - Western Cape Growth for Jobs Strategy (2023-2035);<br>- Western Cape Provincial Strategic Plan. | | |

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| | | | | |
|---|---|---|---|---|
| | | | | - Support nodal agri-related development to enhance agri processing and agri-value chains.<br>- Address Eskom capacity problem as a highest priority for Local Economic Development.<br>- Consider positioning Wolseley as a new industrial centre and development corridor, leveraging its strategic location along major roads and rail infrastructure.<br>- Promote alternative energy generation. |

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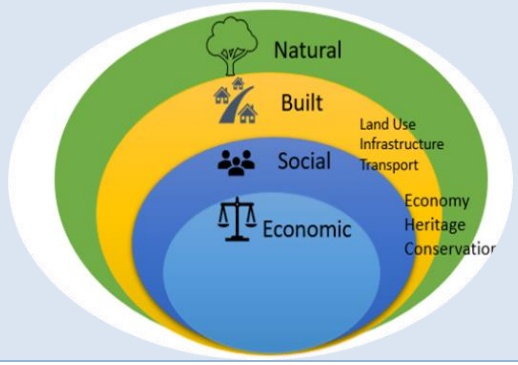
## 1.6 Settlement Values and Performance Qualities

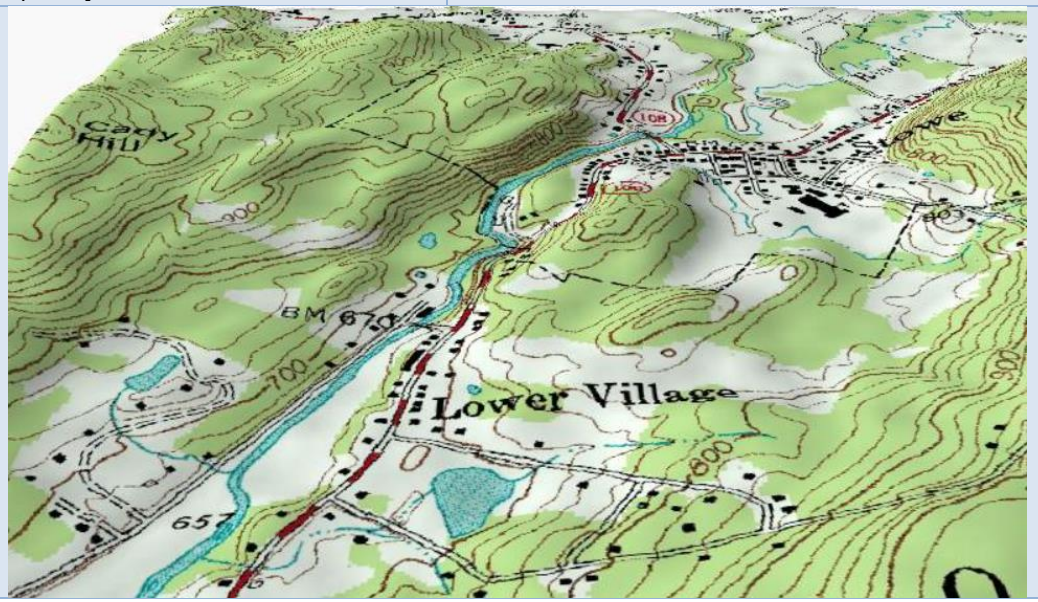
Planning shifted from separate (silo) development based on modernism (functionalism) to human-scale and nature-centred settlement making informed by public opinion. Such settlements are scaled for pedestrians (neither pedestrians nor vehicles dominate); are compact (with high building densities); are integrated; have composite parts that reinforce each other; have a strong spatial feel with well-defined public spaces and have complex spatial structures offering choice in terms of intensity of interaction, privacy of living conditions, lifestyles, housing options and movement systems (physical, social and economic integration).

Well-performing settlements and regions have the qualities of Liveable Environments and Sustainable Settlements. These performance qualities are defined and described below and reference is made to the SPLUMA principle each quality represents:

| Definitions | Features and qualities |
|---|---|
| **Liveable Environments:**<br>A liveable settlement satisfies more than the basic needs of a community as the individual as well as the community's needs for social facilities and health facilities are met. Quality of life is key. (Van Kamp et al, 2003). (Social Justice) | Liveable environments are recognised by the present relationship between people and their settlements and feature economic growth, accessibility and place identity. (Resilience) |
| **Sustainable Settlements:**<br>- Are well-managed, compact entities in which economic growth and social development are in balance with the carrying capacity of the natural systems on which they depend for their existence and result in sustainable development, wealth creation, poverty alleviation and equity. (Department of Local Government and Housing, 2005). (Sustainability)<br>- Improve the liveability of settlements by reducing the impact on the environment through reduced use of resources and the generation of less waste. (Efficiency) | Present the future relationship between settlement and environment and feature Ecological integrity (Planet), Social justice (People) and Economical effectiveness (Prosperity).<br>  |

## 1.6.1 Spatial Elements of Settlements and Regions

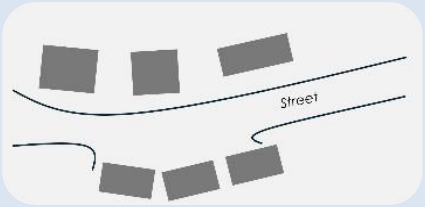
Settlements are structured spaces that facilitate the interplay between formally planned development (assigned land uses and corresponding engineering services) and spontaneous development (settlement plans that accommodate uncertainty and change) as well as public environments, shared by all inhabitants, vs. private realms of individual households. The spatial elements of regions are topography (form), cultivation and landscape and man-made elements, which include road networks and settlements, as described below (CSIR, 2000):

| SPACE: BUILT AND NATURAL | |
|---|---|
| **At settlement level** | **At regional level** |
| • Consist of spaces in relation to the whole (settlement and its environment) and to each other within a settlement and are not spaces in isolation.<br>• A continuum or hierarchy of public spaces and movement systems, which attract and give order to activities, events and elements in accordance with their need for publicness or privacy.<br>• Structured and diverse, spaces characterised on continuum of public to private. [Public spaces are places where people meet, comprised of urban "rooms" and connectivity "seams". Streets are public spaces]. | • Delineated and merged landscapes, which are characterised by conservation, cultivation and nature.<br>• Mountains and Fynbos ecosystems, Rivers and Freshwater ecosystems, Wetlands, Formal and Informal Conservation areas, Arable land. |
|  | |

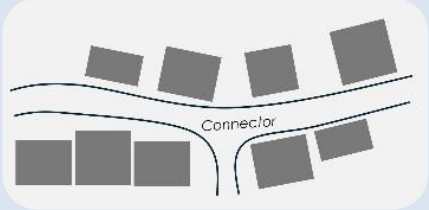
## COMMUNITY FACILITIES/ INSTITUTIONS/ AMENITIES

- Most valued by society, which have the potential to foster social cohesion, such as institutions of learning, worship, exchange and markets; serve as structuring elements in settlements.
- Including public open space, demand safety and quality.
- Give unique character to places and often attract informal activities.
- Provision guided by population thresholds and access. (Department of Human Settlements, 2019).
- Location and clustering in relation to one another and to other structuring elements is critical to ensure efficient use of public land and resources (central places, easily accessible i.t.o movement patterns, announced by public space).
- Location often determines private or public use.

### At settlement level




### At regional level

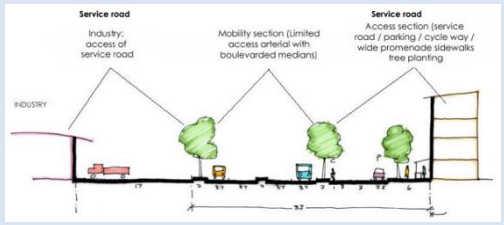



## CONNECTION INCLUDING NETWORKS AND SYSTEMS

### At settlement level

A movement system is:
A network of spaces that people move through and allows for the public life of a community.

Refers to e.g. roads and streets, pedestrian and bicycle routes, and public transport systems, such as passenger rail.

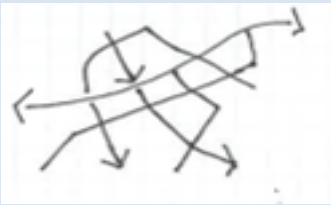



### At regional level

Movement and/or circulation networks are:

- Linear systems connecting settlements.
- Specific routes along which people, goods and services are channelled.

Movement infrastructure such as main routes, highways, ports, and railway lines and stations between and within settlements.



## UTILITY SERVICES (ENGINEERING SERVICES)

### Settlement

- Essential for settlement function and public health, including water provision, sewerage removal, stormwater disposal, solid waste removal and electricity supply.
- Should be provided as efficiently and cost-effectively as possible, while appropriately considering human and nature centred approaches to settlement making.
- Should follow settlement structure, not lead it.

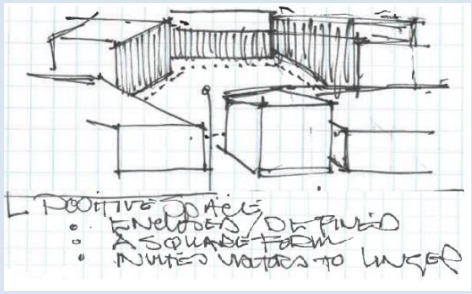
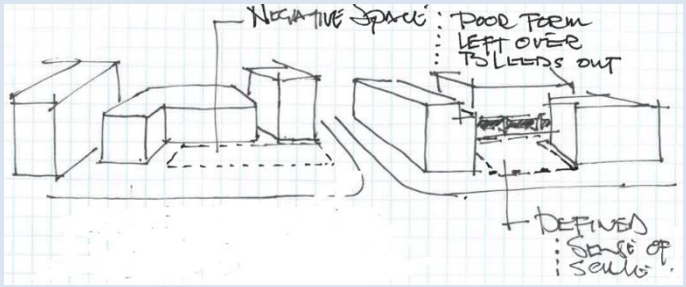
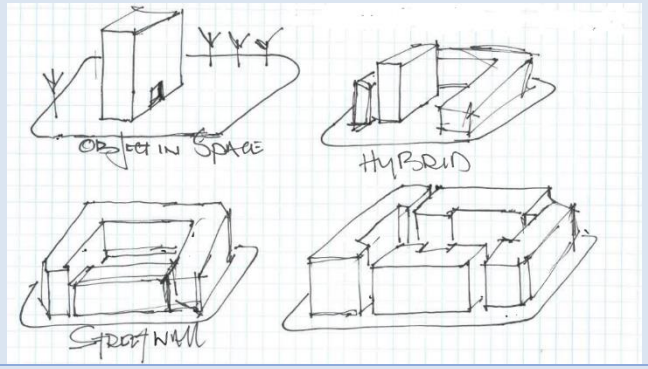
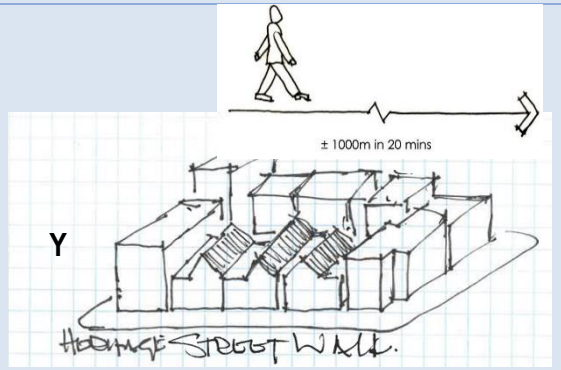
### Regional

- Bulk services are essential to functioning of regions (area) e.g. solar farms.

## 1.6.2 Structural Tools: Measures and SPLUMA Principles

Settlements demonstrating desirable spatial qualities are scaled for pedestrians (neither pedestrians nor vehicles dominate); are compact (with high building densities); are integrated with composite parts reinforcing each other; have a strong spatial feel with well-defined public spaces; have complex spatial structures offering choices i.t.o. intensity of interaction, privacy of living conditions, lifestyles, housing options and movement systems.

The application of four spatial measures is central to the use of space to create positive settlements: definition, scale, flexibility and intensity. Each spatial measure consists of two opposite measures or structural tools as per the table below:

| **Spatial Measures** |
|---|
| **Definition**: In positive environments, public open spaces are defined by buildings and other space-defining elements, such as walls and landscaping. The elements create a feeling of enclosure rather than free-standing elements with no relation to one another. |
|  X  |
| *Structural Tools:* Continuity and Discontinuity (Containment). |
| **Scale**: The relationship between size, distance and height. "Human Scale" is a norm for all development planning. |
|  X  |
| *Structural Tools:* Externalisation and Localisation. |

**Flexibility**: The creation of spatial structures that accommodate unexpected change over a period of time.

*Structural Tools:* Same and Different (Homogeneity and Heterogeneity).

**Intensity**: Refers to the creation of:

- High-level support for economic and social goods and services.
- The conditions for sustainable public transport systems.
- Effective infrastructure use, improved land use, contributing to compact urban areas, reduced transportation and energy use as well as the reduction of pollution.

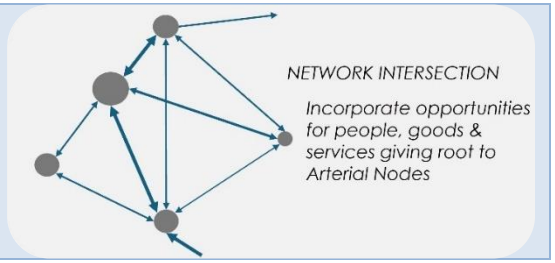
*Structural Tools:* Density and Sparsity (Openness).

Considerations:

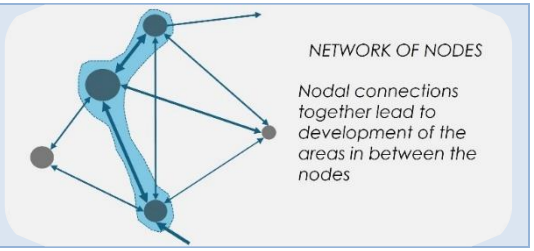
- Sensitively intensify development opportunities in apparently developed but often underdeveloped well-located urban areas paying attention to urban quality;
- Sensitive infill and redevelopment along main routes in well-located precincts;
- Sensitivity towards existing heritage buildings;
- Enhancing the street experience through landscaping and building design quality in new developments.

The application of structural tools creates man-made spatial elements such as:

- **Centres/ Parks/ Precincts** (e.g. Administrative, Educational, Legal and Services).
- **Nodes** (e.g. Collective & Specialised Economies, Services, Manufacturing, Tourist Attractions): Highly accessible, high-intensity land use activity located along or at the start and end points of existing, emerging or national corridors: include areas of residence, industrial activity or trade that are either generators of transport demand and/or supporters of transport functions.



- **Hubs** (Economic specialisation: Jewellery, Petro-Chemical, Logistic). Highly accessible.
- **Axis or Streets** (Transport & mobility spines).
- **Corridors:** Include, but not limited to scenic, tourism, freight, transport, industrial development zones (IDZ), intensive agriculture or rural including agri-industry and related and supporting services and conservation.
- **Zones/ Precincts** (Tourism, Commercial (special economic zones), Agricultural and Irrigation, Alternative Energy, Industrial (IDZs and SIDZs).




The table below provides a description of the structural tools applied to the spatial elements and its resultant man-made elements and or qualities:

| | DENSITY (REINFORCEMENT) | SPARSITY (OPENNESS) |
|---|---|---|
| **Space** | **Economic agglomeration:** Integration of different developments (new and old).<br>**Densification:** Reduction of erf size, alternative housing types (housing typologies), infill, redesign, mixed-use development.<br>**Natural open space network:** a key component of a sustainable urban landscape. | **Movement networks:** part of a system of public places.<br>**Protection and enhancement of heritage and natural resources:** through either Heritage Overlay Zones or Conservation (biophysical) Overlay Zones and categories. |
| **Connectivity/ Mobility** | **Single corridor movement network:** Different forms of transport are brought together (pedestrian, bicycle, train, taxi, bus and vehicles).<br>**Activity Axis:** The core of activity corridor/ tertiary network or street (local network).<br>**Activity nodes:** Different forms of transport connect. | **Single mode transport networks or roads:** population thresholds are too low to justify other modes. |
| **Public & Community Institutions** | **Clustered, multipurpose facilities and nodes** where different social services and programmes are offered. A system of public spaces and hierarchy of facilities that order activities and resources. | **Single facility** e.g. school. |
| **Public Utilities** | **Infrastructure cluster** where different utilities are managed e.g. water & sewerage. | **Single Infrastructure yard** e.g. sewerage works or solar farm. |

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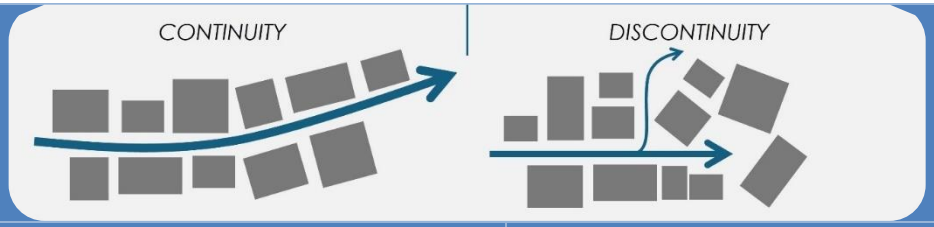


| | CONTINUITY | DISCONTINUITY (CONTAINMENT) |
|---|---|---|
| **Space** | **Enclosure:** Create a sense of enclosure and definition. Buildings, either through the building itself, its walls, or planting, should contribute to defining the public space it abuts. | **Natural habitats:** Ecological systems, complex, continuous, allow migration of species, productive/ conservation/ preservation space.<br>Integrate natural and rural areas into urban landscape. |
| **Connectivity/ Mobility** | **Ordering structure of movement networks:**<br>*Settlement level:* Network energy released through stopping, exit (not through movement); retain rather than integrate space.<br>*Inter-settlement level:* Routes that do not allow stopping (i.e. freeways) serve as integrators of space. | **Special Places:** Along higher-order routes, create special places, such as public open space (squares) and parks.<br>**Privacy:** On lower-order routes create thresholds that encourage qualities of semi-private and private space, discouraging through-traffic. |
| **Public & Community Institutions** | **Integration:** Integrate new parcels of development with existing development to encourage agglomeration.<br>**Absorb settlement output:** in green spaces i.e. evaporation ponds and stormwater retention systems. | **Access and Scale:** Use public space to interrupt built form, to ensure convenient access or create dimensions of scale. **Clustering:** Multifunctional centres and mobile services. |
| **Public Utilities** | **Above Ground:** Infrastructure. | **Underground:** Infrastructure. |

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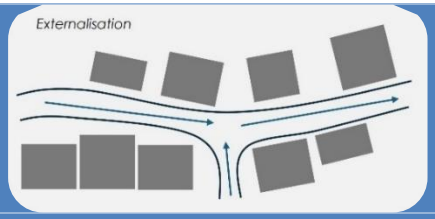


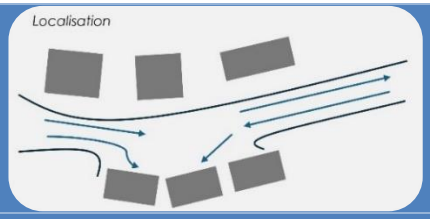

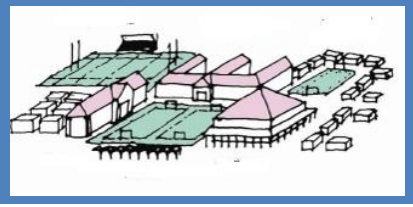

Higher Order – Tertiary | Middle Order -Secondary | Low Order - Primary

| | EXTERNALISATION | LOCALISATION |
|---|---|---|
| **Space** | **Preserve Neighbourhood Character:** Higher order facilities should reinforce private quality of residential areas and contribute to symbiotic relationship between different activities and facilities. | **Multi-purpose facilities:** function as public spaces.<br>**Corridors:** support agglomeration of economic and industrial activities. |
| **Connectivity/ Mobility** | **Support Activity Streets/High Streets**: Social facilities and higher order urban activities should be located along continuous movement routes rather than within residential precincts. | **Access:** Intensive activities to be concentrated at most accessible points along continuous movement routes. |
| **Public & Community Institutions** | **Access:** Higher order facilities should not depend on the resources of only one local community. Facilities to be widely accessible. | **Functional integration:** ensures availability and accessibility of a wide range of service and facilities. |
| **Public Utilities** | **District or regional:** Utilities. | **Local:** Utilities. |
| | • Three levels of hierarchy of urban nodes should be recognised containing business and community facilities which should be clustered together as far as possible to provide satisfactory access and clustering of activities:<br>○ Tertiary: Technicons, hospitals, courts, multi-purpose centres, regional or metropolitan transport interchanges, museums, art galleries, indoor sports complexes, regional shopping centres;<br>○ Secondary: High schools, day care centres, hospitals, libraries, sports and community halls, sports fields;<br>○ Primary: Primary schools, crèches, clinics, bus and minibus taxi stops.<br>• These nodes should be located at accessible intersections, the higher the node order, the greater should be the volume of passing traffic and trade. | |

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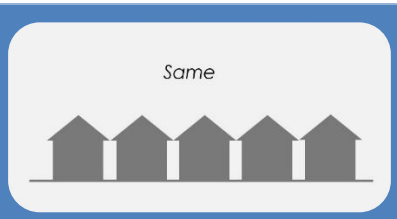
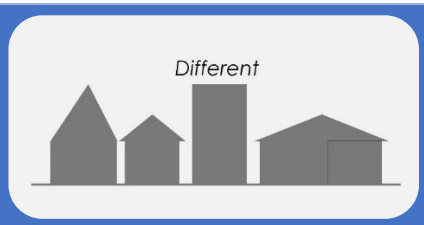
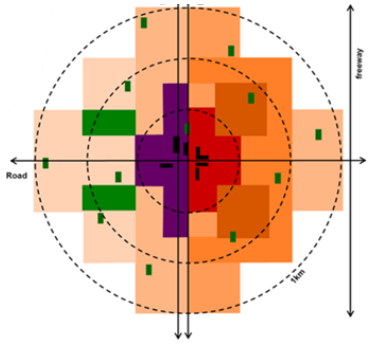
| |  |  |
|---|---|---|
| | **SAME** | **DIFFERENT** |
| **Space** | **Public and private spaces:** are either separated or clustered and could be part of a mixed-use development. | **Connection between space and structure:** Recognise that different activities, cultures, and lifestyles have their own requirements, which must be met in the settlement-making process. |
| **Connectivity/ Mobility** | **Non-motorised vs motorised:** Designate hierarchies, especially in the road network, to adequately accommodate different types of users, e.g. highway vs residential street. | **Non-motorised vs motorised corridors:** Intensification of development; mixed-uses; pedestrian and cycling friendly; high quality streetscaping. |
| **Public & Community Institutions** | **Minimise Institutional Complexity:** Centralise decisions at institutional level, not at site level. | **Mixed-use:** Commercial, social, service, trade and residential areas of different densities and types. |
| **Public Utilities** | **Minimise Institutional Complexity:** Centralise decision making involving local directives and needs. | **Various utility types:** Solar farm, electrical transformers, etc. |
| | Human Settlement projects should not be targeted at a single income group exclusively, e.g. BNG or site and service (S+S), but should always include at least a GAP housing and top structure BNG component even if only comprising 10% or 20% of the units.<br>Where possible market housing should be included in projects as well.<br><br>Arrangement of housing for various income groups should be according to the principle of the socio-economic gradient with higher end of market closest to main routes and giving serious consideration to the design of the interface between them.<br><br>(CSIR, 2000) | Different income groups and/or densities and/or uses<br>  |

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# CHAPTER 2: Spatial and Sectoral Plan Analysis and MSDF Review

The spatial analysis of three environments, biophysical, socio-economic and built environment, and the sector plans will provide directives for the broader Witzenberg Municipal area. These, and the directives derived from the applicable legislation governing these environments and related sector plans, form the basis for the proposals to be made at settlement and rural area level. Directives generated from the legal and Status Quo analysis can broadly be categorised into three proposal types: to protect; to change; and to develop resources in the three environments. The proposals and directives in the chapters to follow, are presented accordingly.

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# BIOPHYSICAL SPATIAL ANALYSIS

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# 2.1 Biophysical Spatial Analysis

## 2.1.1 Geology & Soils:

Soil types

Soil types in the Witzenberg Municipal (WM) area varies from limited pedological development soils to plinthic catena soils and rocky areas with minimal soil cover. Geologically, the municipal area is shaped by shale, sandstone, and arenite formations, causing some areas to be more prone to erosion than others.

Soils suitability

Soil clay percentage in the Witzenberg Municipal area is generally less than 15%.

Soil depth

- Soils around Ceres and Wolseley are deeper soils (750mm or more), making them more suitable for intensive agriculture.
- Around Tulbagh and Prince Alfred Hamlet are mostly shallower soils (450mm), requiring careful land management to prevent erosion and degradation, yet suitable for extensive agriculture. However areas particularly above the Tulbagh, Little Berg valley, soil depth is below 450mm. It is considered very shallow: the minimum being ±400 mm according to the Feasibility Study for the Raising of Clanwilliam Dam by the Department of Water Affairs and Forestry (2009). Intensive agriculture is not excluded from these soils as often the topography enhances the climatic conditions, for example, in the upper Tulbagh Valley, the Prince Alfred Hamlet Valley and areas around Op-die-Berg.
- Op die Berg has the most challenging conditions, with soil depths of less than 450mm and high rock content, making it suitable mainly for conservation or low-impact activities.
- Erodibility is high in Tulbagh and Ceres, meaning these areas are prone to soil loss if not managed properly. It is more moderate in Wolseley, Prince Alfred Hamlet, and Op die Berg, where erosion risks are relatively lower.

**Directives**

- Implement erosion control measures such as tree planting and sustainable farming to prevent soil degradation in areas such as Tulbagh and Op-die-Berg which has shallow rocky soils.
- Prevent wetlands from long-term erosion in Wolseley by managing stormwater runoff. Prioritise the protection of soils with greater depths.

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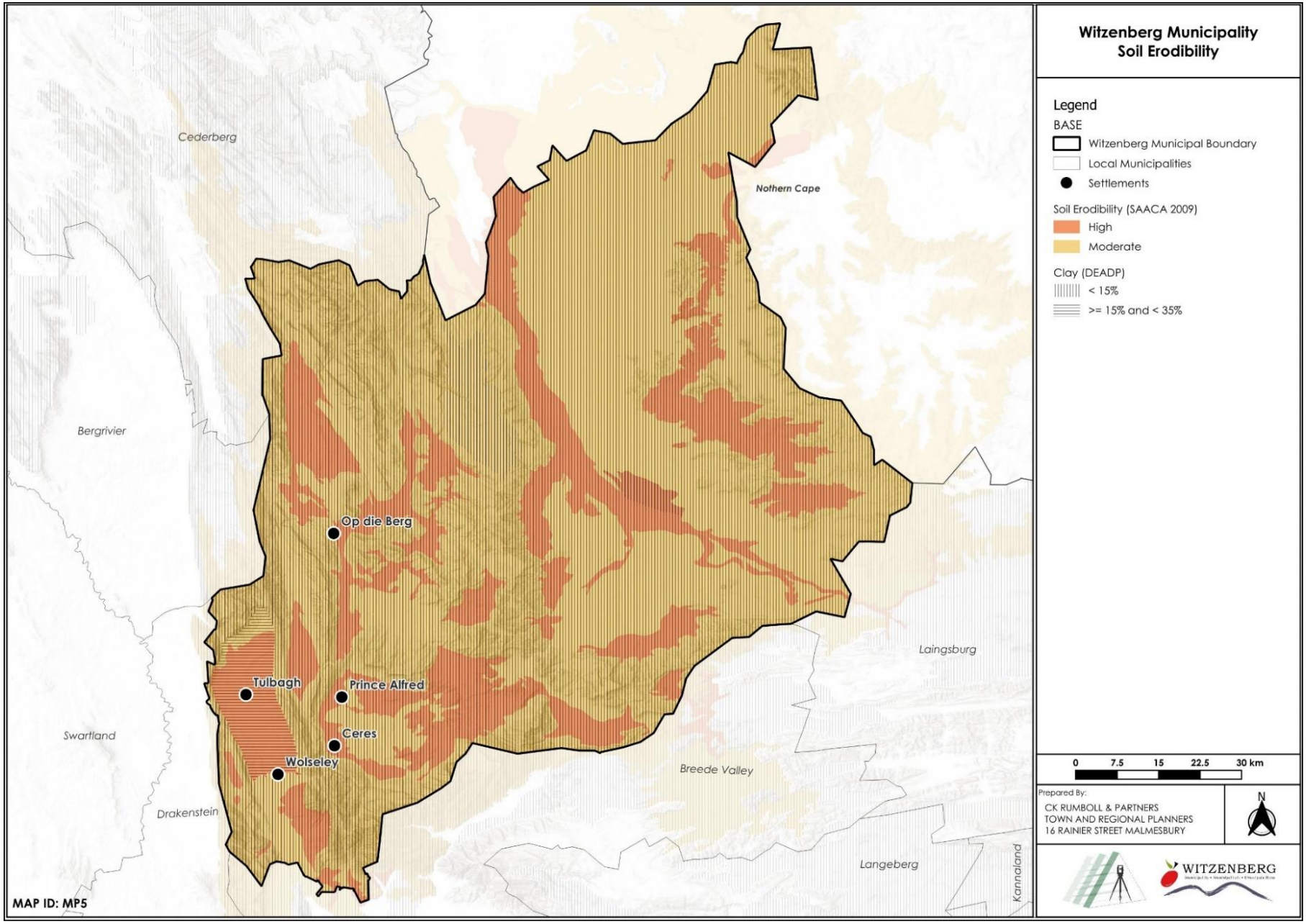
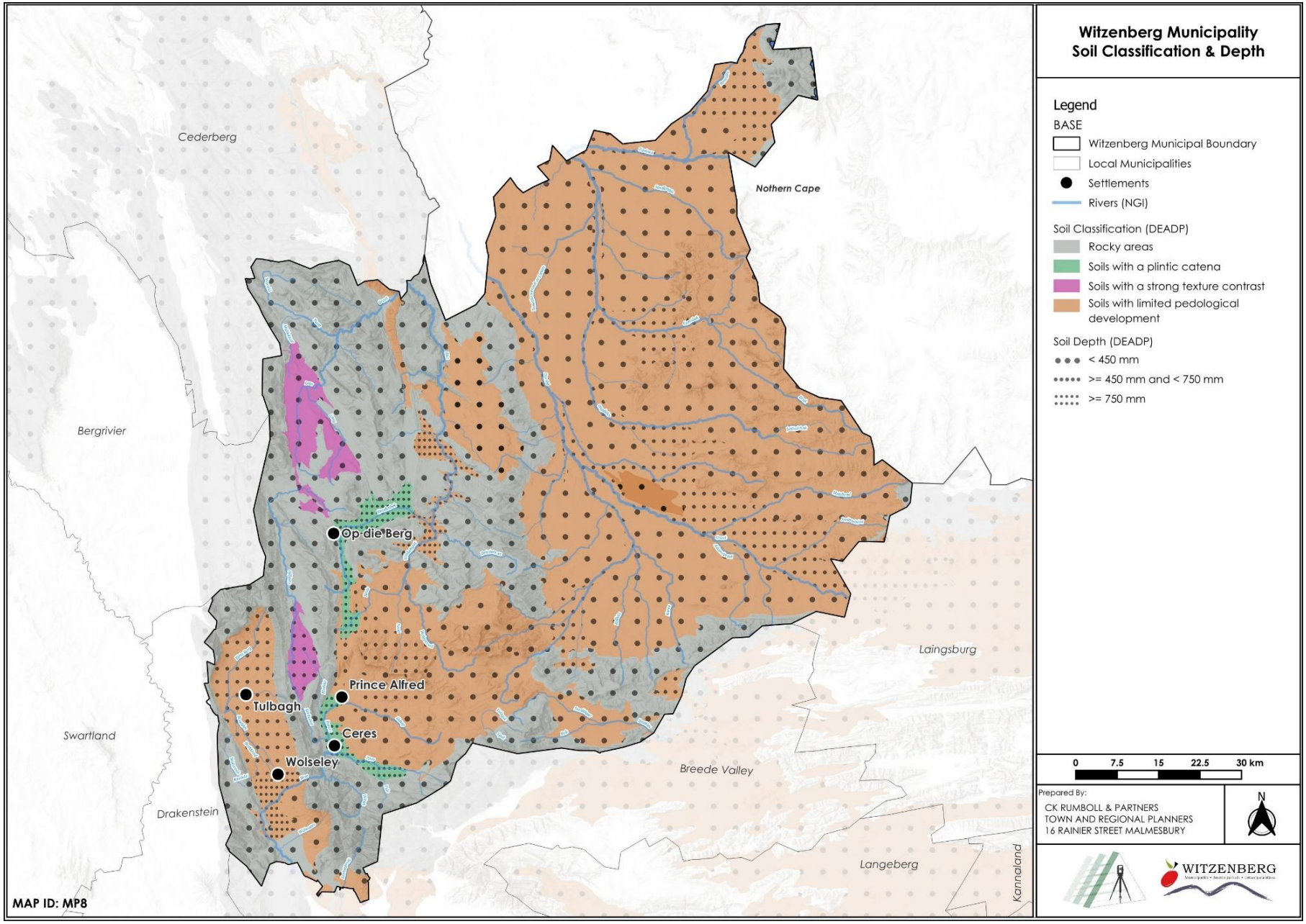
*Map 3: Soil Erodibility*



*Map 4: Soil Classification & Depth*



## 2.1.2 Climate

Summers are hot and dry, while Winters are wet and relatively cold with a high annual rainfall.

Rainfall: Rainfall mostly occurs between May and October, with snowfalls occurring periodically on the highest mountain tops. Average rainfall is 1 088mm.

Wind: Winds are seasonal and generally north-westerly or south-easterly. The summer winds can exceed 30km/h wind speed.

Sun: The average temperature range is 24°C to 29.9°C.

**Directives**

- Actively promote and manage the development of renewable energy sources particularly solar and wind within the municipality, in response to the increasing impacts of climate change and the need for energy security.
- Balance food security and energy generation.
  - Encourage renewable energy development, with specific recognition of the Kromsberg Renewable Energy Development Zone (REDZ) as a strategic focus area for wind energy, while also considering site-specific proposals elsewhere in Witzenberg where appropriate, to reduce reliance on fossil fuels and mitigate climate change impacts.
  - Develop guidelines for alternative energy facilities to ensure they are sited in areas that minimize impacts on critical biodiversity areas (CBAs) and protected natural zones, on high-value agricultural soils and on ecological integrity.
  - Promote energy-efficient technologies.
  - Ensure that the design and placement of energy facilities do not compromise the natural and agricultural landscape.
- Enhance Building Resilience to Climate Change:
  - Buildings in Witzenberg must be designed to withstand extreme temperature fluctuations, incorporating insulation, energy-efficient materials, and climate-sensitive orientation to reduce energy consumption and enhance comfort.
  - Encourage rainwater harvesting and integrate water-saving measures such as greywater recycling in all new developments to conserve local water resources, particularly in the light of projected reductions in rainfall and increased evaporation.
  - Provide education and awareness programmes for residents to promote sustainable building practices and waste reduction.
- Protect and Conserve Biodiversity and Landscapes:
  - Prioritize the conservation of critical biodiversity areas (CBAs) and nature reserves within the municipality to protect indigenous vegetation and wildlife habitats that are vital for climate resilience.
  - Protect riverine corridors, south-facing slopes, and topographically diverse areas that provide vital refuges for species, contribute to maintaining micro-climates, and offer climate resilience by regulating temperature and moisture levels.
  - Develop strategies to restore and maintain landscapes that play key roles in buffering the impacts of climate change, such as kloofs and hills that offer connectivity for species migration and temperature/moisture refuges.

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- Water Resource Management and Protection:
  - Promote artificial groundwater recharge, greywater recycling, and local water resource monitoring to reduce reliance on surface water and safeguard against the impacts of reduced rainfall and increasing temperatures.
  - Introduce water conservation tariffs to encourage responsible water use among residents and industries, and ensure the municipality's Wastewater Treatment Works (WWTW) capacity is adequate for any future industrial development.
  - Secure a buffer zone around landfill sites to prevent contamination of water resources and protect the overall water quality in the region's catchment areas.

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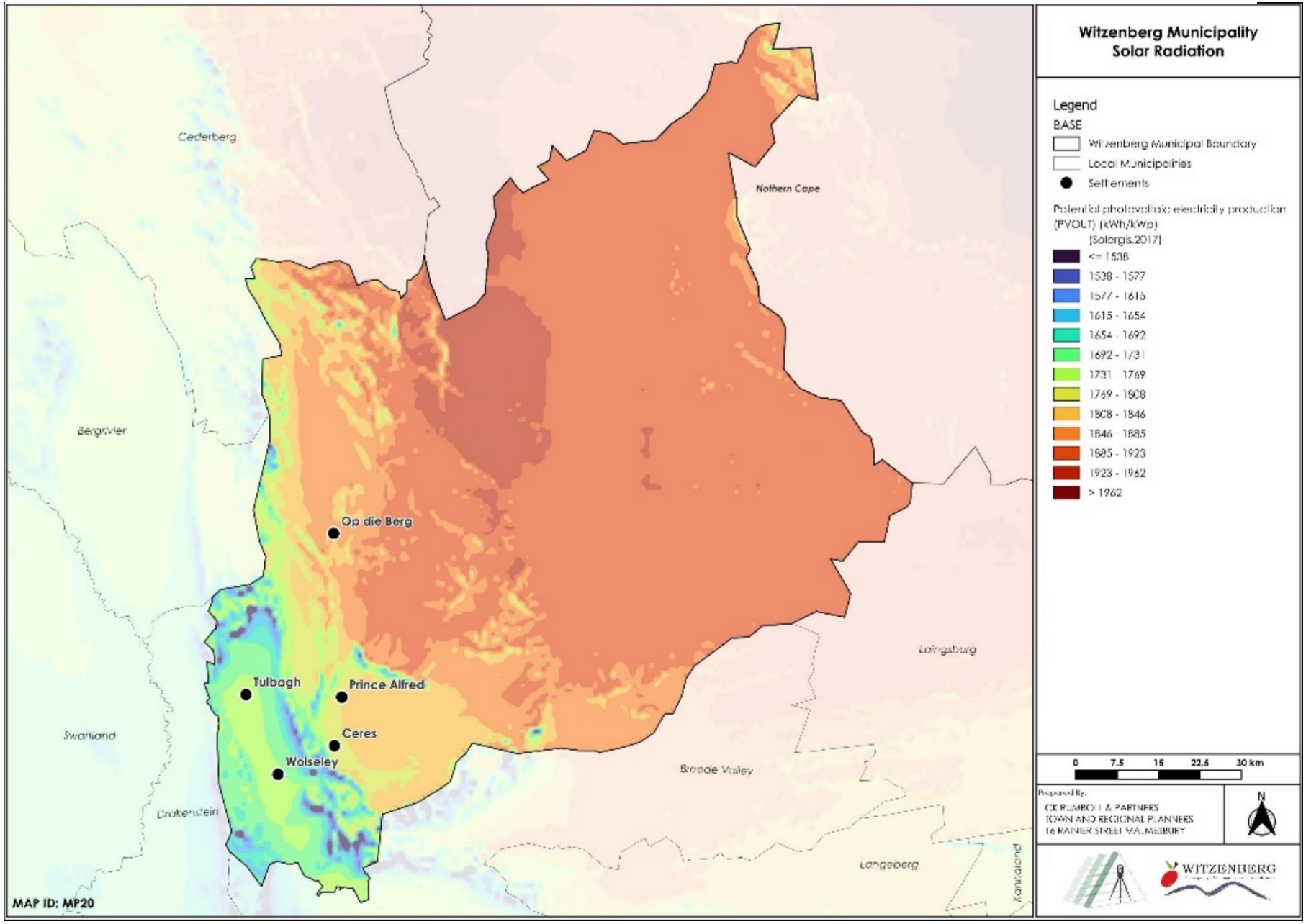
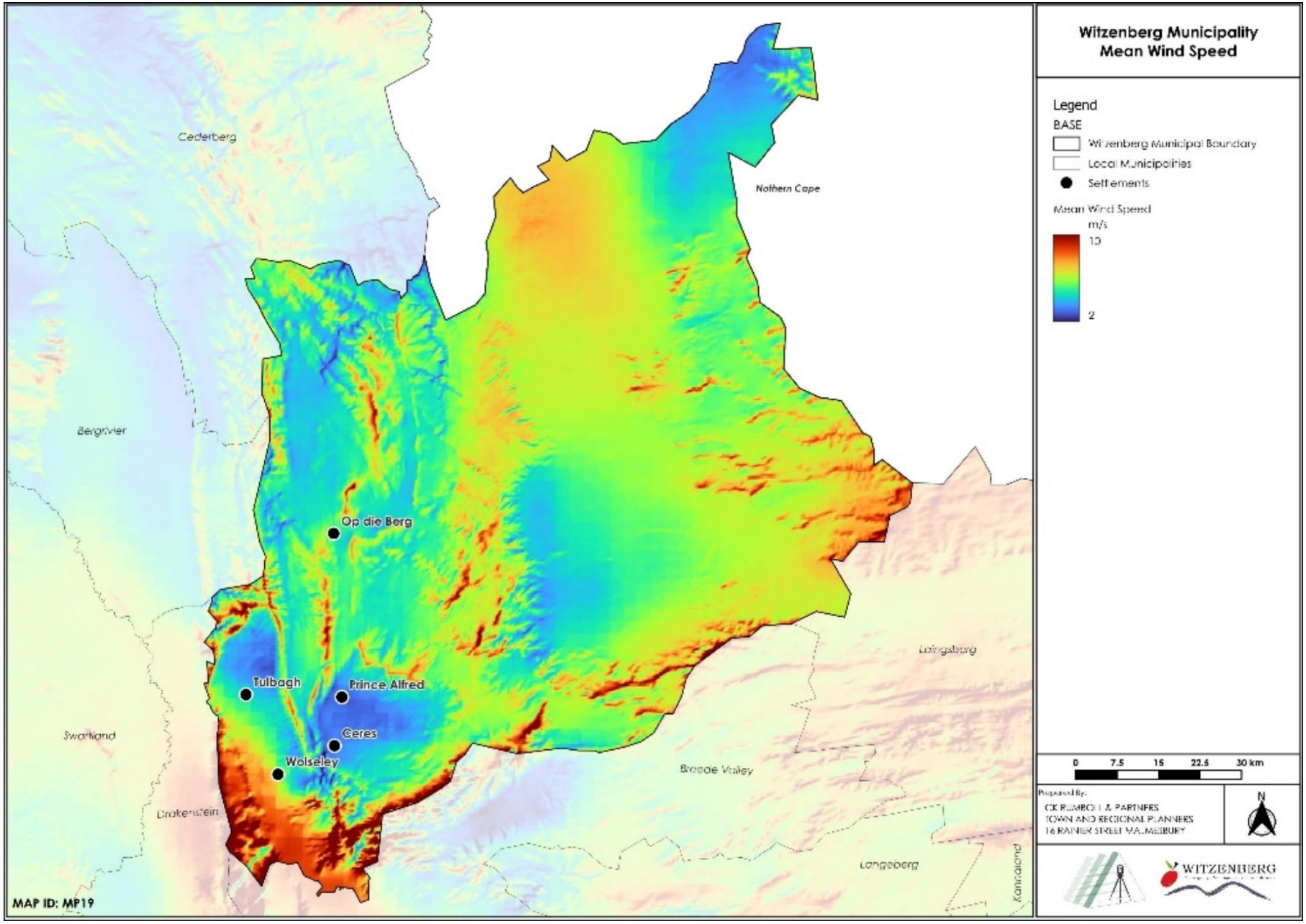
*Map 5: Solar Radiation*



*Map 6: Mean Wind Speed*



## 2.1.3 Climate Change

Climate change projections for the Western Cape suggest a warming of 1.5°C to 3°C by around 2050. Rising average temperatures disrupt weather patterns, leading to more extreme weather events (droughts, floods, heatwaves, wildfires, and storms) and changing rainfall patterns i.e. some areas experience more frequent and intense rainfall, while others face prolonged drought.

A study by the Climate Systems Analysis Group (CSAG) at the University of Cape Town (UCT) (2008) projected various climate changes for the Western Cape for 2030-2045 such as:

- Higher mean annual temperature.
- Higher maximum temperatures, more hot days, and more heat waves.
- Higher minimum temperatures, fewer cold days, and frost days.
- General drying trend in western parts.
- Intensification of rainfall events.
- Increased mean sea level and storm surges.

These changes could severely impact Witzenberg Municipality, particularly through reducing agricultural productivity, increasing water scarcity, and biodiversity loss, necessitating careful planning informed by research and collaboration across sectors.

Witzenberg formally adopted a Climate Change Needs Assessment and Response Plan in 2024, developed by Democracy Works Foundation (DWF) through Green Path Connect. The plan identifies the following existing municipal-level climate change-related vulnerabilities in Witzenberg:

- Climate hazards: Witzenberg is increasingly experiencing extreme weather events such as droughts, floods, and wildfires; and changes in weather patterns, including increased frequency and intensity of wind and thunderstorms, have been noted.
- Water Resources: Severe droughts and flooding events have significantly affected water availability and quality.
- Agriculture: Droughts and floods have disrupted agricultural activities, impacting food security and livelihoods.
- Biodiversity: Increased frequency of wildfires has hindered the regeneration of indigenous vegetation.
- Public Health: Flooding and extreme weather events have posed health risks, including the spread of waterborne diseases.
- Vulnerable Communities: Informal settlements and communities located in flood-prone areas are disproportionately affected by climate hazards. Seasonal agricultural workers and low-income households are particularly vulnerable due to economic instability and inadequate housing.

The plan also maps out recommended local government responses to address these vulnerabilities, with a focus on enhancing water storage, improving drainage systems, and promoting climate-smart agriculture.

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**Directives**

- Support and promote existing policy and legislative guidance to enable sustainable agriculture, alien vegetation clearing and flood management.
- Improve and strengthen existing flood management plans by promoting the development of artificial wetlands and identifying areas that require additional stormwater catchment areas.
- Encourage rainwater harvesting and integrate water-saving measures such as greywater recycling.
- Continue efforts to reduce air pollutants and GHG emissions.
- Design buildings to withstand extreme temperature fluctuations, incorporating insulation, energy-efficient materials, and climate-sensitive orientation to reduce energy consumption and enhance comfort.
- Provide education and awareness programmes for residents to promote sustainable building practices and waste reduction.
- Stakeholder engagement, multi-level government coordination, adaptive capacity building.

## 2.1.4 Environmental Risk

The concept of 'risk' is understood as the result of the interplay between 'hazard' and 'vulnerability'. In this context, vulnerability is generally depicted as an averaged index derived from two main categories: socio-economic factors and governance, with optional additional factors used as sensitivity moderators. Environmental hazards or threats include ecosystem deterioration, terrestrial flooding, water security issues, air quality and health concerns, solid waste management, and wildfires – all of which are affected and sometimes amplified by climate change.

Witzenberg Municipality faces a medium risk of ecosystem deterioration that threatens the ecological infrastructure communities depend on and poses risks to vegetation and human health. The municipality is home to two highly climate-sensitive biomes: fynbos (part of the globally unique Cape Floristic Kingdom) in the south, and Succulent Karoo in the north and east. The Succulent Karoo's endemic flora is particularly vulnerable to shifting rainfall and temperature patterns, giving them low resilience to hotter, drier climate projections. At the same time, expanding commercial forestry and agriculture intensifies fire risk and reduces groundwater recharge, compounding both wildfire and water-scarcity hazards.

In terms of water security, all settlements in Witzenberg face increasing drought tendencies and worsening water scarcity, exacerbated by altered precipitation patterns and shifting rainfall distribution in an already surface-water-scarce area. The municipality's water supply, which already falls slightly below demand (vulnerability 1.02), is projected to worsen to 1.7 by 2050 due to extreme population growth, reduced average annual rainfall, higher evaporation rates, and lower mean annual runoff. Towns such as Wolseley, Tulbagh, and Touwsrivier face a medium risk of groundwater aquifer depletion under future recharge conditions.

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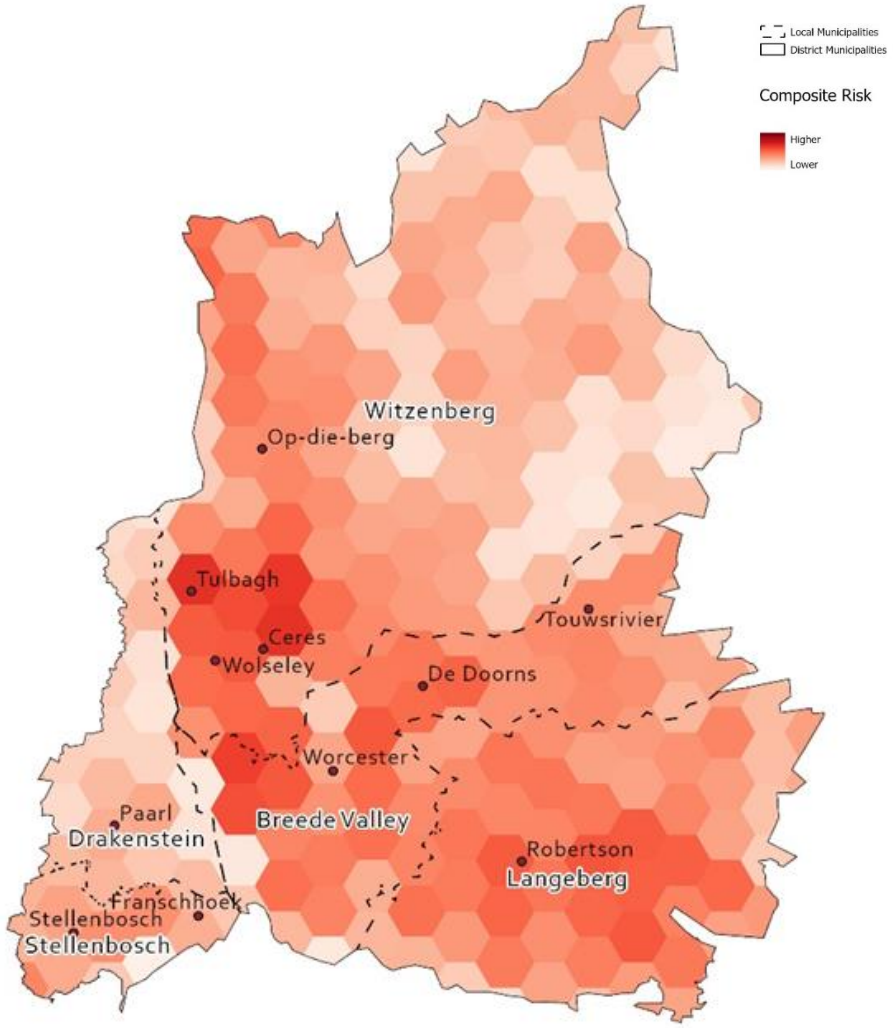
These changes in rainfall patterns can also heighten soil erosion and terrestrial flooding risks. For example, parts of northern Witzenberg may experience a rise in extreme rainfall days, increasing the potential for flash floods.

Rising temperatures and drier shrubland increase the likelihood of wildfires. By 2050 Tulbagh, Ceres and Wolseley are projected to see an increase in wildfire likelihood on their wildland-urban interfaces.

Cumulative environmental hazards will influence agricultural productivity throughout the municipality. According to the Cape Winelands District Municipality Risk Profile Report (based on the Green Book), Ceres, Witzenberg's primary apple and pear production area and a major exporter, is particularly vulnerable, with the highest environmental risk in the municipality. Climate projections for Ceres point to a hotter, drier future and reduced winter chill units that will not only compromise fruit development and quality (e.g. sunburn damage) but also further strain limited water resources through increased evapotranspiration.

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## 2.1.5 Topography

The western part of Witzenberg Municipality is mountainous, with deep valleys framed by steep mountain ascents that have formed over time on the resilient rocks of the Table Mountain Group. The region is home to three major mountain ranges: the Obiqua Mountains in the west, the Winterhoek Mountains in the north, and the Witzenberg Mountains to the east. These mountains are the source of four of the Western Cape's major rivers.

As the landscape extends towards the north and northeast, it becomes less rugged, gradually transitioning into the Ceres and Tankwa Karoo. The topography varies significantly across the municipality, with elevations ranging from 250 meters in the valleys to over 2,400 meters at its highest peak.

In the Koue Bokkeveld, elevations range between 750 and 1,900 meters, with Drie Koppe (1,781 m) and Tafelsig (1,910 m) standing out as prominent peaks. The Agter-Witzenberg area sits between 900 and 1,850 meters, featuring summits like Eureka Peak (1,987 m) and Hansiesberg (1,843 m). The Ceres Valley, known for its striking scenery, ranges from 450 to 2,000 meters in elevation, with well-known peaks such as Waboomsberg (1,694 m) and Milner Peak (1,995 m).

The highest point in Witzenberg is Matroosberg Peak, reaching 2,449 meters—making it the tallest peak in the Boland and even surpassing Sneeuberg in the Cederberg by about 250 meters. The Upper Breede River Valley, another defining feature of the municipality, has elevations ranging from 250 to 2,100 meters, with towering landmarks like Groot Winterhoek Peak (2,078 m), Bailey's Peak (1,516 m), and the Mostertshoek Twins (2,030 m).

**Directives**

- Protect landscape character (landscape heritage).
- Protect and maintain ecological infrastructure.
- Divert settlement development to more level areas (slopes of less than 1:4).
- Reduce potential negative impact of urban development along scenic corridors.
- Ensure land use changes maintain integrity, authenticity and accessibility of significant cultural landscapes. (WCPSDF, 2009).

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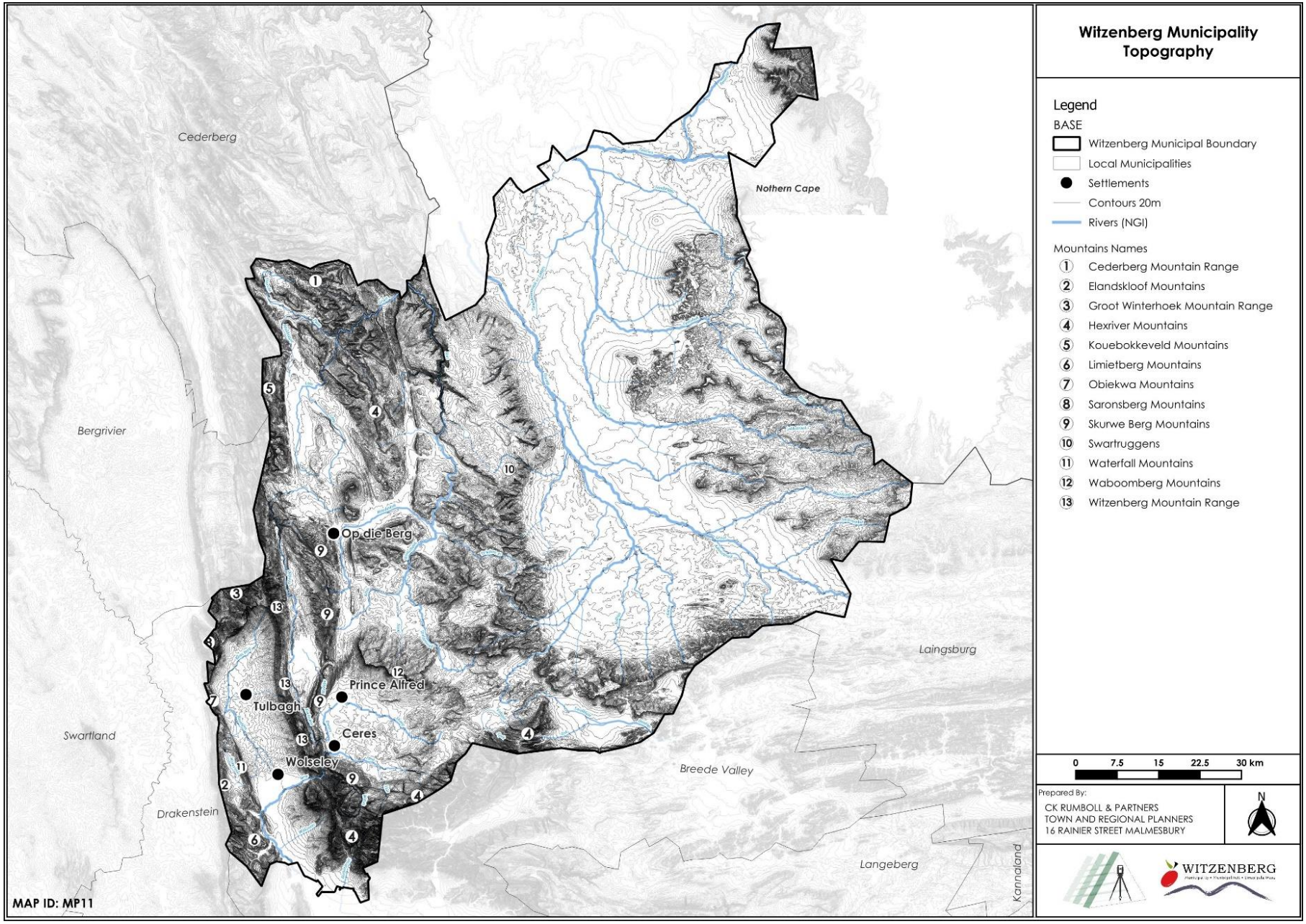
*Map 7: Witzenberg Typography*



## 2.1.6 Water Resources and Supply

Water catchment areas are geographic regions where surface water, including rivers, streams, and rainfall runoff, drains toward a common outlet such as a river, dam, or wetland. They are essential for understanding water flow, managing resources, and planning sustainable land use, allowing authorities to monitor water quality and quantity, coordinate supply, and protect aquatic ecosystems. Catchments are grouped hierarchically into primary, secondary, and tertiary levels: primary catchments cover large river basins and support regional planning; secondary catchments subdivide these basins along major tributaries; and tertiary catchments focus on local rivers or sub-basins, supporting municipal water planning and monitoring. The eastern portion of Witzenberg Municipality falls within the Groot Winterhoek Strategic Water Source Area (SWSA), a nationally and regionally important zone that generates significant surface runoff and recharges groundwater, making it vital for long-term water security.

Tertiary catchment areas in Witzenberg includes H10 (Upper Breede River), G10 (Berg River), E10 (Olifants Valley/Agter-Witzenberg), E21 (Upper Olifants River), E22 (Upper Doring River), E23 (Lower Doring River), J12 (Lower Olifants River), and H20 (Lower Breede River). Northern and western catchments, such as H10, G10, E10, and H20, generally exhibit good to moderate groundwater quality, particularly around Ceres, Op-Die-Berg, Wolseley, and Tulbagh. These areas benefit from low-salinity water, supporting reliable domestic supply and high-value agricultural activities such as fruit orchards and vineyards. In contrast, eastern and some central catchments, specifically E21, E22, E23, and J12, show more variable to lower groundwater quality, with pockets of very poor quality in certain sections. Elevated salinity in these areas may limit crop selection, require treatment for domestic use, and increase the risk of soil salinization if used extensively for irrigation.

**Water sources in terms of settlements**

- Ceres is the largest town in Witzenberg LM and is mainly dependent on the Koekedouw Dam.
- Prince Alfred Hamlet has three water sources, namely a fountain and borehole that link to the main supply line from other two water sources, the Koekedouw Dam and the Wabooms River weir.
- At present, Moordenaarskloof, Tierkloof and Steinthal are the primary water sources for Tulbagh. Construction of the Waverenskroon dam and Kleinberg River pipeline has been completed to secure an additional 1.2 million m³ per annum from the Klein Berg River. Boreholes were also drilled near Nuwekloof Pass; however, their yields are insufficient to meet the town's water supply needs.
- Wolseley relies entirely on surface water for domestic use, placing it at risk during severe drought.
- Op-die-Berg is the smallest town and is entirely dependent on groundwater as the primary source for domestic use, placing it at risk during severe drought.

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## 2.1.7 Invasive Alien Species (IAS)

Invasive alien plants (IAS) are a major threat to water resources in Witzenberg Municipality. Species such as Acacia cyclops (Rooikrans or Red Eye Wattle), mearnsii (Black Wattle) & saligna (Port Jackson Willow) form part of the top 10 most problematic invasive species for the Western Cape and are also likely to be of concern to the Witzenberg Municipal Area. (A comprehensive list of IAS is included as Annexure 7)

In addition to direct predation or herbivory on native species, IAS compete with indigenous species for essential resources. They also contribute to habitat alteration and degradation, disrupt ecological processes, and compromise ecosystem services such as flood regulation and shoreline protection. Furthermore, IAS can transmit and spread pathogens and parasites, ultimately driving environmental degradation that creates conditions conducive to further invasions.

IAS not only has ecological effects but also several direct and indirect economic effects, like Loss of crops due to introduced crop pests, Loss of export earnings due to prohibitions on exporting products infected by IAS and Loss of tourism revenue due to epidemics.

IAS poses a significant threat to water availability and freshwater ecosystems. Dense stands of alien plants along rivers and riparian zones consume substantially more water than indigenous vegetation, reducing water availability by 4–16% and runoff by up to 30% in heavily infested areas. These species also contribute to soil erosion, sedimentation, and degraded water quality, while altering hydrological processes and increasing flood and drought risks. Human activities, including informal land use and agriculture, can exacerbate these impacts. Strategic clearing of IAS in high-rainfall catchments and the protection of riparian zones are critical measures to safeguard Witzenberg's water resources and ensure the resilience of its freshwater ecosystems and remain a critical concern.

Maps 8 and 9, together with Table 2, provide a detailed overview of tertiary catchment areas located within the Witzenberg Municipal area including their groundwater quality.

The groundwater quality indicated in Table 2 refers only to the portions of the tertiary catchment areas that fall within the Witzenberg Municipal boundaries. It does not represent the groundwater quality of the catchment areas in their entirety.

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*Table 2: Catchment Areas*

| Catchment | Location in Witzenberg | | Main Settlements (Witzenberg) | Extent (ha) | Main Rivers | Key Features | Groundwater Quality | Ecological Importance |
|---|---|---|---|---|---|---|---|---|
| **H10** | Southern Witzenberg | 33.528237°S 19.288807°E | Ceres, PAH, Wolseley (partially) | 206076.64 | Breede River | Wittebrug Nature Reserve; Hawequas Mountain Catchment Area, Koekedouw Dam. | Predominantly moderate to good quality, with higher quality groundwater evident in the south-western section and more variable conditions around Ceres and Prince Alfred Hamlet. | Agricultural Significance (i.e. Grape, pome fruit, oil seeds & planted pasture) |
| **G10** | South Western Witzenberg | 33.366289°S 19.060536°E | Tulbagh | 882162.45 | Berg, Sout, Kleinberg | Grootwinterhoek Wilderness Area, Grootwinterhoek Nature Reserves. | Largely good groundwater quality, transitioning to moderate quality, with limited areas of lower quality near the municipal boundary. | Agricultural Significance (i.e., grains oil seeds & planted pastures) |
| **E10** | Western Witzenberg (Olifants valley) | 33.060926°S 19.215565°E | Rural | 288740.88 | Olifants River | Koue Bokkeveld, Winterhoek & Cederberg Mountain Catchment Area. | Consistently good groundwater quality. | Significant Protected Areas with some significant agriculture (i.e. pome fruit, grains) |
| **E21** | Northern Western Witzenberg | 32.947293°S 19.423085°E | ODB | 304246.81 | Groot, Riet | Maitjiesrivier Nature Reserve, Cederberg Mountain Catchment Area, Grootfontein Private Nature Reserve. | Predominantly good groundwater quality, with moderate to poor groundwater pockets in the southern area. | Significant protected areas, CBAs and ESAs, some agriculture (i.e., vegetables, pome fruit and grains) |
| **E22** | Northern and Central Witzenberg | 33.089567°S 20.011463°E | Rural | 417753.65 | Doring, Groot | Inverdoorn Private Nature Reserve, Vaalkloof Private Nature Reserve. | Low groundwater quality overall, with very poor groundwater quality centrally, but pockets of moderate quality along the western boundary. | Moderate ecological value, mostly other natural areas with very limited protected area |
| **E23** | North Eastern Witzenberg | 32.761686°S 20.049305°E | Rural | 635924.58 | Tankwa, Ongeluks | Tankwa Karoo National Park, Western Cape / Northern Cape Provincial Border. | Low groundwater quality, with isolated pockets of very poor and moderate groundwater quality. | Significant other natural areas |
| **J12** | Southern Witzenberg | 33.495668°S 20.304280°E | Rural Area | 630616.84 | Touws | Anysberg Nature Reserve, Bokkeriviere Nature Reserve, Kapklip Private Nature Reserve, Elim Private Nature Reserve. | Predominantly low groundwater quality, but with small areas of very poor quality centrally and improving to moderate and good quality toward the western boundary. | Moderate CBAs, protected areas<br>Moderate; water scarcity affects ecology |
| **H20** | Southern Witzenberg | 33.484979°S 19.614964°E | Rural Area | 84232.69 | Hex & Spek | Matroosberg Mountain Catchment Area. | Good groundwater. | Supports agriculture (i.e., grapes and citrus; Significant protected area and CBAs) |

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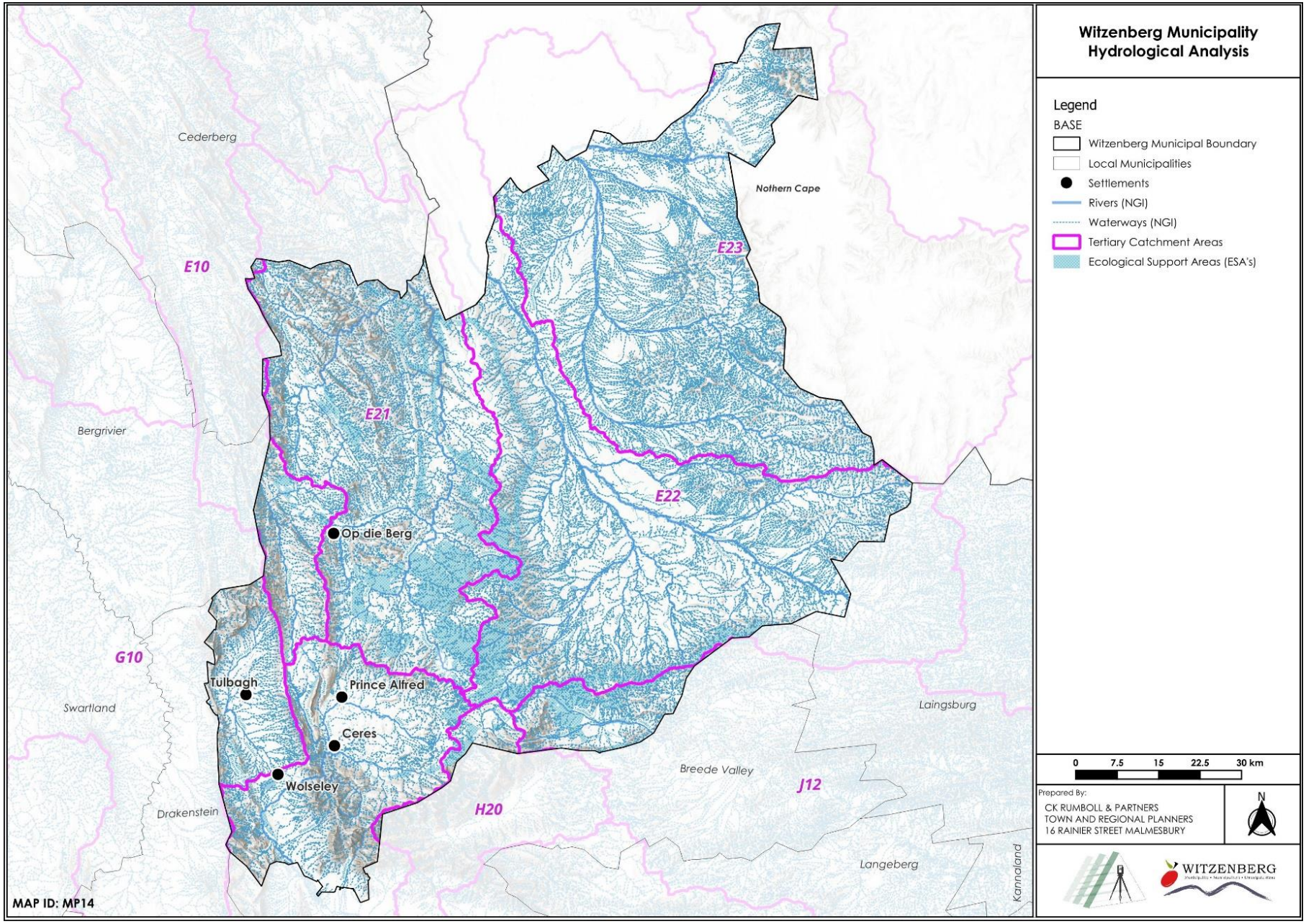
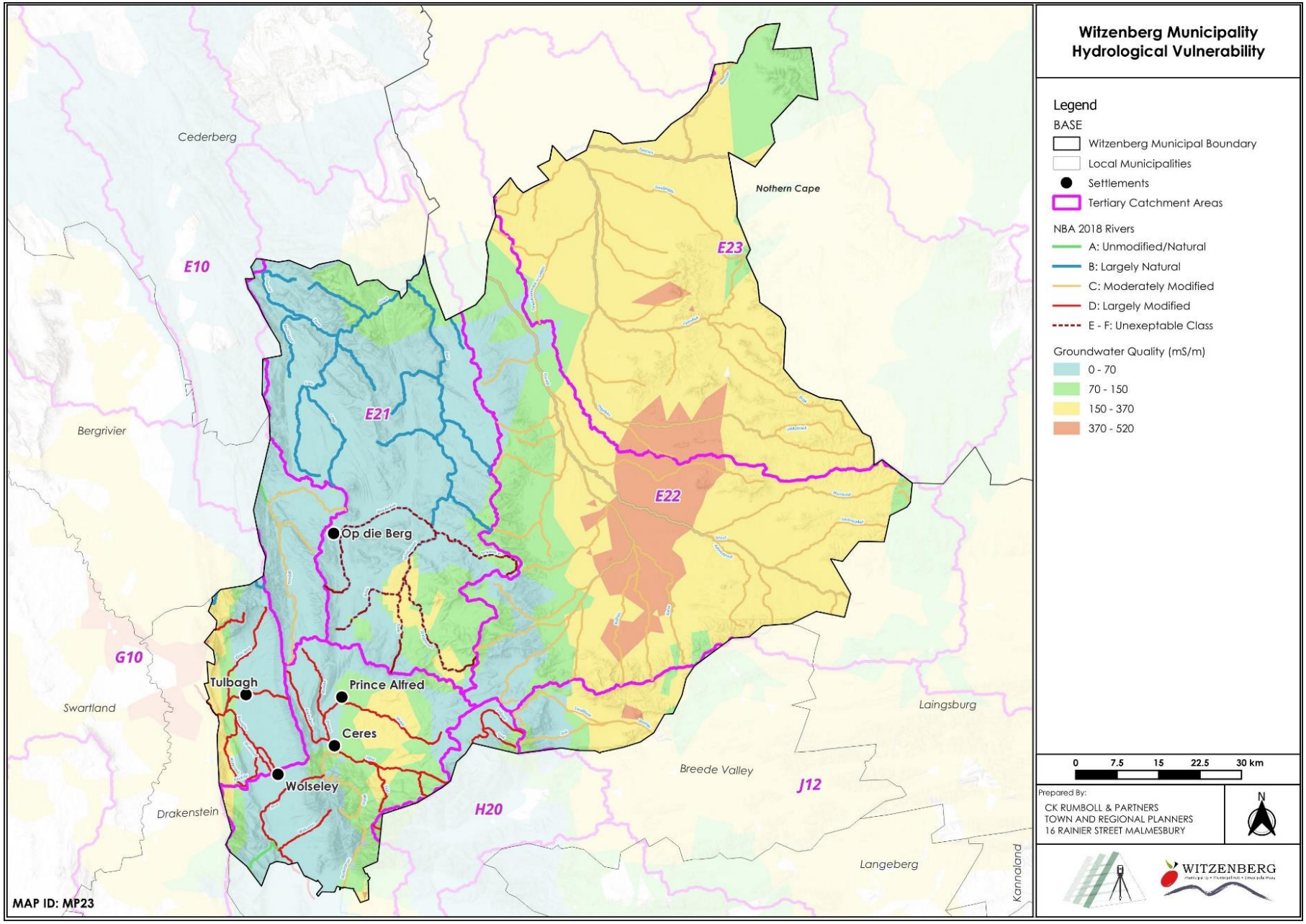
*Map 8: Hydrological Analysis*



*Map 9: Hydrological Vulnerability*



According to the IDP, Witzenberg Municipality uses a mix of surface and groundwater for bulk supply:

- Ceres is the largest town in Witzenberg LM and is mainly dependent on the Koekedouw Dam.
- Prince Alfred Hamlet has three water sources, namely a fountain and borehole that link to the main supply line from other two water sources, the Koekedouw Dam and the Wabooms River weir.
- Tulbagh's relies entirely on surface water for domestic use, drawing from various sources such as Moordenaarskloof and Tierkloof.
- Wolseley is the second smallest town and relies entirely on surface water for domestic use, placing it at risk during severe drought.
- Op-die-Berg is the smallest town and is entirely dependent on groundwater as the primary source for domestic use, placing it at risk during severe drought.

Witzenberg Municipality was awarded third place in the 2011 Greenest Municipality Competition, particularly praised for its water management standards (Aurecon in SRK Consulting, 2011; Driver et al., 2011). This acknowledgment underscores the municipality's efforts to improve service delivery and raise awareness within the community regarding the importance of protecting and managing water resources.

**Directives**

- Establish a continuous groundwater monitoring programme, particularly in catchments with moderate to poor quality (E21, E22, E23, J12), to track salinity levels, seasonal fluctuations, and emerging risks.
- Maintain and update groundwater maps for integration into municipal planning.
- Support water management strategies such as blending high-salinity water with fresher sources, promoting desalination or treatment technologies where feasible, and encouraging water-efficient irrigation practices in agriculture. Protect high-quality catchments (H10, G10, E10, H20) from pollution caused by urban runoff, agricultural chemicals, and industrial activities.
- Implement effective water management systems in line with the Western Cape Ecological Infrastructure Investment Framework, 2021 to ensure the long-term sustainability of local water resources, with specific attention to the Groot Winterhoek Strategic Water Source Area (SWSA).
- Ensure Wastewater Treatment Works (WWTW) capacity can accommodate future industrial development, and maintain buffer zones around landfill sites to prevent contamination of water resources.
- Promote artificial groundwater recharge, greywater recycling, water conservation tariffs, and local water resource monitoring.
- Continue efforts under the Ceres River Restoration Programme (CRRP) to improve the ecological integrity of the Dwars, Modder, and Titus rivers.
- Implement major protected area management plans to safeguard high-quality natural and cultural environments, particularly around World Heritage Sites, through integrated spatial planning and heritage-sensitive development.

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- Support the development of comprehensive Maintenance and Management Plans (MMPs) for stormwater and erosion control across the entire Witzenberg Municipality, building on the recently approved MMP for the Dwars, Breede, Witels, and Titus rivers in Ceres. These plans should cover all major rivers, tributaries, and critical drainage areas, aiming to mitigate erosion, manage stormwater effectively, protect water quality, and ensure the long-term sustainability of the municipality's watercourses and surrounding ecosystems.

## 2.1.8 Conservation

The Western Cape Biodiversity Spatial Plan (WCBSP) identifies a network of biodiversity priority areas defined as Critical Biodiversity Areas (CBAs) and Ecological Support Areas (ESAs) designed to meet the objectives as defined in Chapter 5 Section 34-35 of the WCBA. A table describing the Map Categories, recommended corresponding Spatial Planning Category as well as a table describing Biodiversity Priority Areas Categories and Land-use Zones with Desired Management Objectives is included in Annexure 3.

Witzenberg has two distinct areas in terms of the WCBSP:

The eastern portion of the municipal area predominantly consists of areas classified as Other Natural Areas (ONAs: Natural to Near-Natural), with some distinct CBA 1 protected areas. While this sub-region retains much of its natural character and ecological function, it is relatively degraded and supports limited intensive agriculture compared to the western portion of Witzenberg. Key protected areas include the Tankwa Karoo National Park (bordering Hantam and Karoo Hoogland municipalities) and private reserves such as Basjanskloof, Inveroorn, and Groenfontein. The management objective for these landscapes is to minimise habitat and species loss, safeguard ecosystem functionality, and apply strategic landscape planning. Although ONAs allow a degree of flexibility in permissible land uses, high-impact activities may require authorisation. In this area, inappropriate land-use change could accelerate biodiversity loss and undermine ecological infrastructure.

Moving westward towards the central Witzenberg, the landscape transitions into Terrestrial CBAs and Aquatic ESAs. Terrestrial CBAs represent critical ecological assets required to meet biodiversity targets for species, ecosystems, and ecological processes. These areas must be maintained in a near-natural state, with rehabilitation of degraded land encouraged, and only biodiversity-sensitive, low-impact uses deemed appropriate. Aquatic ESAs, while not critical for meeting biodiversity targets, play a supporting role by sustaining ecological processes, particularly in relation to protected areas and CBAs. Their primary function is to maintain ecological connectivity and ecosystem services such as water regulation. Limited habitat loss may be tolerated provided overall ecological functioning is preserved.

The western portion of Witzenberg is more complex, containing numerous types of CBAs (terrestrial, wetlands, and river systems) and ESAs alongside intensive agricultural land uses and the main municipal urban settlements. This spatial concentration of biodiversity assets, agricultural activity, and urban growth places significant pressure on land resources. Careful

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balancing of conservation priorities with agricultural and urban development is required. If not, this could lead to fragmentation of ecological corridors, degradation of river systems, and conflict between conservation and development objectives.

Current extents per WCBSP map category are as follows:

| Spatial Planning Category | Type | Estimated Extent (ha) | Estimated Coverage (%) |
|---|---|---|---|
| Protected Area (PA) | Core 1 | 280 508,47 | 26,09 |
| Critical Biodiversity Areas (CBA1) | Core 1 | 124 301,36 | 11,56 |
| Ecological Support Areas (ESA1) | Core 2 | 173 921,13 | 16,17 |
| Critical Biodiversity Areas (CBA2) - Degraded | Core 2 | 2 556,09 | 0,24 |
| Other Natural Areas (ONA) | Buffer | 416 859,18 | 38,77 |
| Ecological Support Areas (ESA2) - Restore | Buffer | 5 672,96 | 0,53 |
| Agriculture (Crop Census 2023) | NNR | 78 451,01 | 7,30 |
| Urban Development (Urban Edges 2025) | NNR | 25 94,30 | 0,24 |
| Witzenberg Municipal Extent | | 1 075 315,61 | 100 |

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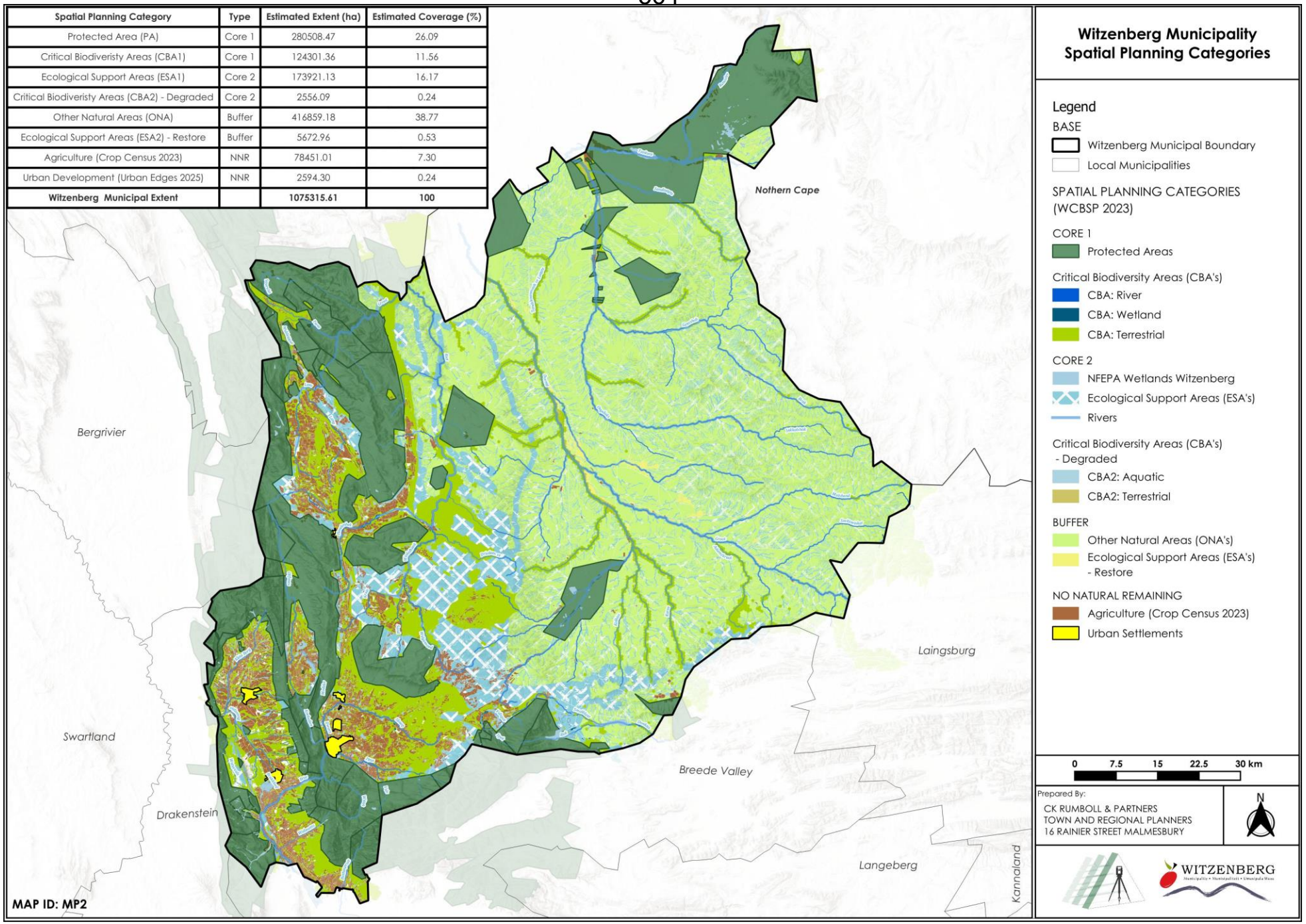
| Spatial Planning Category | Type | Estimated Extent (ha) | Estimated Coverage (%) |
|---|---|---|---|
| Protected Area (PA) | Core 1 | 280508.47 | 26.09 |
| Critical Biodiveristy Areas (CBA1) | Core 1 | 124301.36 | 11.56 |
| Ecological Support Areas (ESA1) | Core 2 | 173921.13 | 16.17 |
| Critical Biodiveristy Areas (CBA2) - Degraded | Core 2 | 2556.09 | 0.24 |
| Other Natural Areas (ONA) | Buffer | 416859.18 | 38.77 |
| Ecological Support Areas (ESA2) - Restore | Buffer | 5672.96 | 0.53 |
| Agriculture (Crop Census 2023) | NNR | 78451.01 | 7.30 |
| Urban Development (Urban Edges 2025) | NNR | 2594.30 | 0.24 |
| **Witzenberg Municipal Extent** | | **1075315.61** | **100** |



**CapeNature Biodiversity Stewardship Sites**

While the Western Cape Biodiversity Spatial Plan (WCBSP) provides a regional framework for identifying Critical Biodiversity Areas (CBAs) and Ecological Support Areas (ESAs), CapeNature Stewardship sites translate these spatial priorities into tangible on-the-ground conservation actions. The CapeNature Biodiversity Stewardship Programme is a strategic initiative aimed at fostering cooperative partnerships with private landowners to promote the sustainable management and protection of biodiversity and natural resources located on privately owned land. The programme offers three levels of conservation agreements that vary in terms of legal status, eligibility criteria, permissible land uses, and associated benefits. These conservation options are tailored to accommodate varying levels of commitment and land suitability, thereby encouraging broader participation by aligning conservation objectives with landowners' interests and capabilities.

The following table illustrates the 9 CapeNature Stewardship sites located in the Witzenberg Municipal Area.

| Nr | Name | Location | Type | Status | Area |
|---|---|---|---|---|---|
| 1 | Twee Rivieren | 32.719054°S 19.326950°E | Contract Nature Reserves | Designated | 8956.40 |
| 2 | Wagenboom Nature Reserve | 32.732405°S 19.268662°E | Contract Nature Reserves | Designated | 4420.30 |
| 3 | Groot Winterhoek Protected Environment | 33.040602°S 19.201943°E | Protected Environment | Designated | 4368.48 |
| 4 | Alto | 33.157148°S 19.167839°E | Biodiversity Agreement | Signed | 114.20 |
| 5 | Orffer Servitude | 33.186524°S 19.189507°E | Voluntary Conservation Servitude | Registered | 145.88 |
| 6 | Welbedacht | 33.207975°S 19.132439°E | Contract Nature Reserves | Designated | 119.50 |
| 7 | Grootvlei Nature Reserve | 33.345939°S 19.139496°E | Contract Nature Reserves | Designated | 148.72 |
| 8 | Waverley Hills | 33.406780°S 19.231478°E | Biodiversity Agreement | Signed | 51.42 |
| 9 | Romansrivier Nature Reserve | 33.469892°S 19.234472°E | Contract Nature Reserves | Signed | 324.10 |

**Directives**

- Prioritise rehabilitation of degraded CBAs, especially in areas linking eastern and western ecological networks, to restore ecological connectivity.
- Manage pressure between urban expansion (Ceres, Tulbagh, Wolseley, Prince Alfred Hamlet, Op-Die-Berg) and adjacent CBA/ESA areas by directing settlement growth to already transformed or low-biodiversity land.
- Align human settlement planning with WCBSP land-use guidelines, ensuring that future housing delivery is directed away from high-value aquatic ESAs and riparian CBAs.
- Prevent any further encroachment on and prioritise the rehabilitation of CBAs and ESAs that have been impacted by informal and unregulated land uses, including informal structures, farming, and illegal cemeteries, particularly in Tulbagh and Prince Alfred Hamlet. Rehabilitation efforts should include removal of unauthorized developments, restoration of natural habitats, and community engagement to prevent recurrence.
- Support the CapeNature Stewardship programme by encouraging the adoption of appropriate conservation agreements that align with land suitability and landowner commitment, ensuring the protection of biodiversity and natural resources on privately owned land.

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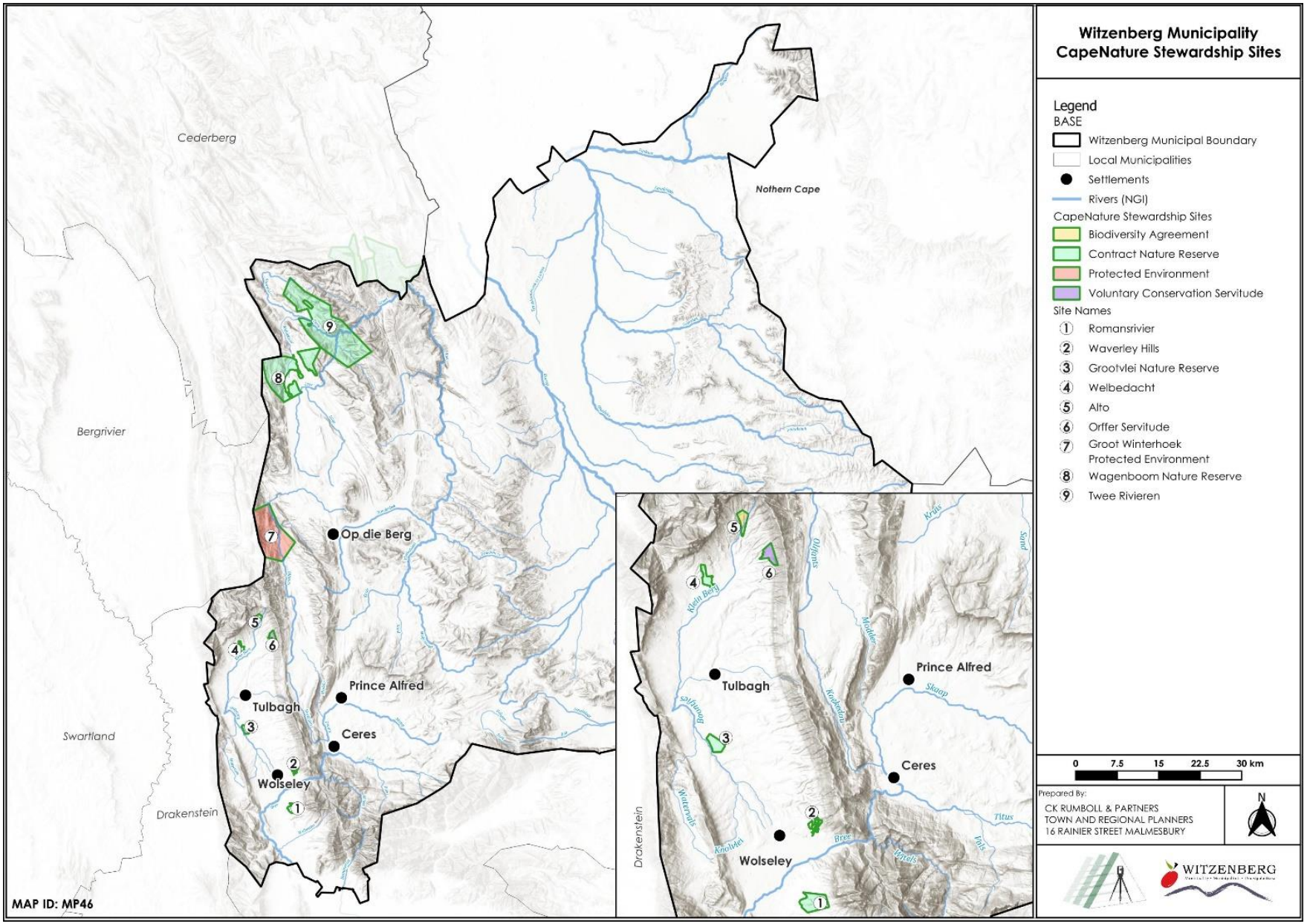
*Map 10: CapeNature Stewardship Sites*



## 2.1.9 Biodiversity

**Fauna -** The Witzenberg region supports a diverse range of fauna, from large herbivores such as Cape mountain zebra and grey rhebok to small endemic mammals, reptiles, and amphibians. Bird species of conservation concern include the black harrier, blue crane, and the vulnerable Cape vulture, which rely on the mountainous regions for nesting and foraging.

Freshwater systems within the municipality provide critical habitats for endemic and endangered fish species such as the Berg-Breede River whitefish (Barbus andrewi) and the Cape galaxias (Galaxias zebratus). These waterways also sustain amphibians such as the critically endangered micro Cape Flats frog (Microbatrachella capensis), which is highly sensitive to habitat degradation.

**Flora -** Witzenberg Municipality is located at the transition between the Fynbos and Succulent Karoo biomes, making it highly diverse in terms of landscape and ecological characteristics. Both biomes are globally recognised biodiversity hotspots, supporting a rich variety of flora and fauna within the municipal area. Hence the Ceres Mountain Fynbos Nature Reserve (CMFNR) has been established.

Nearly the entire Witzenberg municipal area falls within biodiversity conservation planning initiatives, including Fine Scale Planning (FSP) which identifies Critical Biodiversity Areas (CBAs) and prescribes associated land-use management guidelines.

The Witzenberg Municipality encompasses a diverse range of biomes and bioregions, which are closely linked to the area's topography, climate, and settlement patterns, and have important implications for planning, resource management, and sustainable development. The western portion, which contains the majority of urban and rural settlements and mountain ranges , is predominantly part of the Fynbos biome, including the Northwest Fynbos, Western Fynbos-Renosterveld, Southwest Fynbos, and East Coast Renosterveld bioregions. These areas are characterized by shrublands, proteas, ericas, and restios, with fire-adapted vegetation and high levels of plant endemism. They support agriculture where soils allow, contribute significantly to water catchment and groundwater recharge, and require careful management to prevent habitat loss, control invasive species, and protect biodiversity. The eastern portion of Witzenberg is largely part of the Succulent Karoo biome, specifically the Rainshadow Valley Karoo Bioregion, with traces of inland saline and azonal vegetation. This area is drier, with lower rainfall, saline soils, and vegetation adapted to arid conditions, making it suitable mainly for grazing and drought-tolerant crops while requiring careful water and soil management. Within this eastern portion, the Komsberg Renewable Energy Development Zone (REDZ) has been designated as a priority area for large-scale solar PV and wind energy projects. The inland areas of the REDZ, falling predominantly within the arid Rainshadow Valley Karoo Bioregion, are earmarked for PV development, while the wind energy zones are located closer to the municipal boundaries with Breede Valley and Laingsburg. The REDZ's strategic location allows

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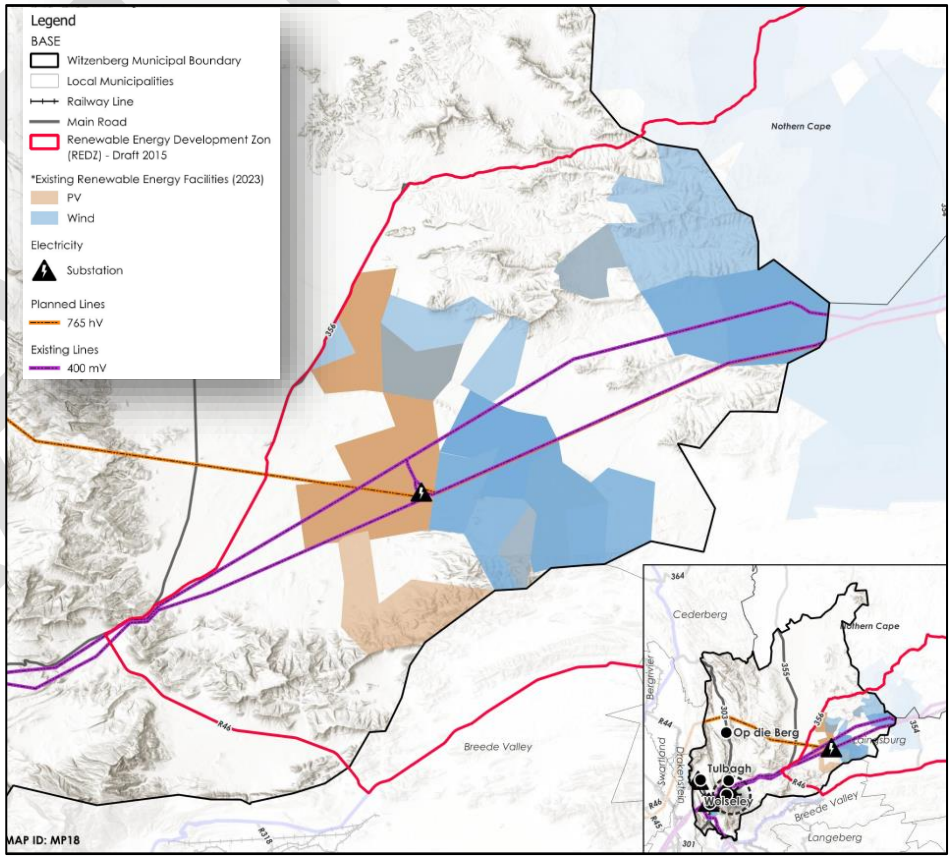
renewable energy development to occur in areas of lower ecological sensitivity, minimizing impacts on sensitive Fynbos-Renosterveld bioregions, maintaining biodiversity corridors, and supporting municipal energy and climate resilience objectives. Collectively, this ecological variation highlights the importance of integrating bioregional considerations into municipal planning, including urban and infrastructure development, water resource management, agricultural strategies, conservation, and climate adaptation measures, to ensure sustainable development, maintain ecosystem services, and protect biodiversity across the municipality.

**Directives**

- Ensure all land-use and development decisions, including urban expansion, agriculture, and industrial projects, account for the ecological sensitivity of bioregions, particularly Western Fynbos-Renosterveld and East Coast Renosterveld areas. Implement biodiversity offsets and conservation corridors where development is unavoidable.
- Implement a 'no mowing' period for indigenous vegetation from August to the end of November to support wild plant blooming and pollination as part of biodiversity management efforts.
- Establish biodiversity and ecological corridors between identified priority biodiversity areas to sustain and consolidate the rich biodiversity of Witzenberg Municipality. Support conservation actions for species and habitats that maintain, protect, and enhance biodiversity and landscapes.
- Prioritize the conservation of critical biodiversity areas (CBAs) and both public and private nature reserves within the municipality to protect indigenous vegetation and wildlife habitats essential for climate resilience.
- Spatially delineate landscapes to be maintained and restored that play key roles in buffering the impacts of climate change, such as erosion-prone slopes, riparian zones, and degraded habitats.
- Support renewable energy development, including PV and wind, in suitable areas such as the Komsberg REDZ, while avoiding ecologically sensitive biomes and bio-regions (Fynbos and Renosterveld).

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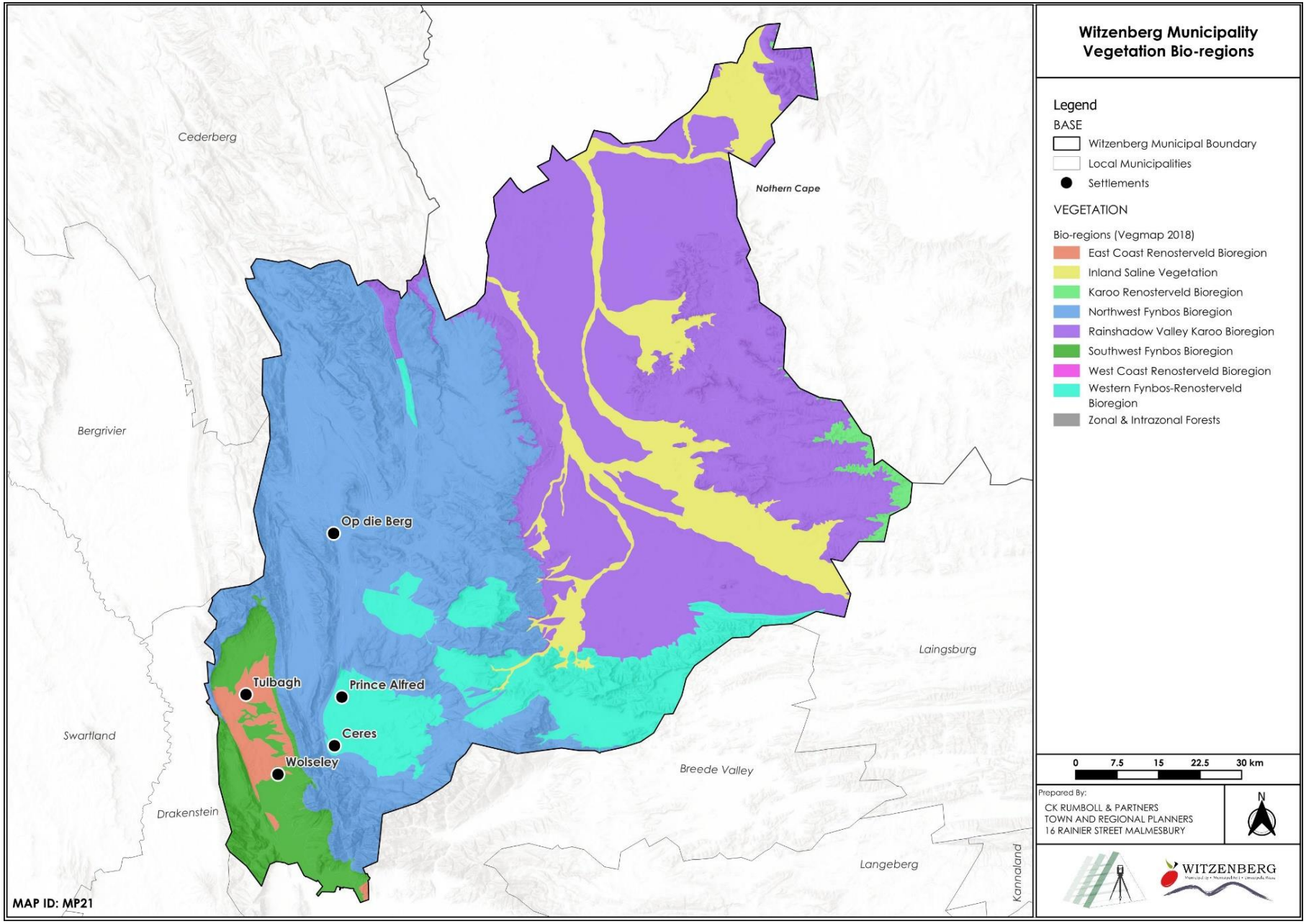
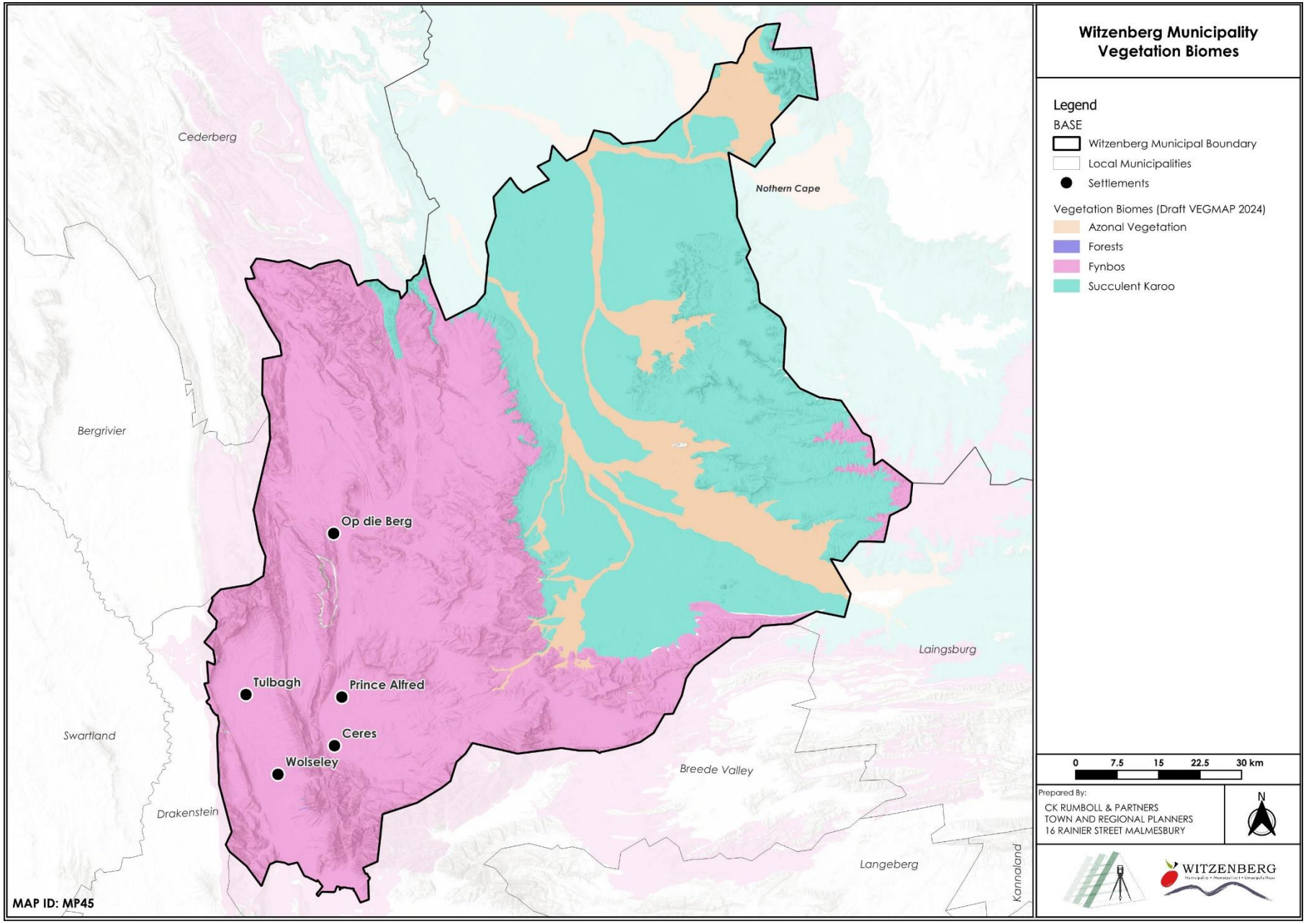
*Map 11: Vegetation Bio-Regions*



*Map 12: Vegetation Biomes*



### 2.1.10 Air Quality

According to the Witzenberg Draft Air Quality Management Plan, the main sources of atmospheric emissions in the municipality are linked to industrial processes, motor vehicles, residential fuel burning, agricultural activities, biomass burning, and pesticide use.

Industrial emissions are primarily associated with the combustion of fuels such as coal, wood, heavy fuel oil (HFO), diesel, and gas. In Ceres, four coal-fired boilers and one HFO-fired boiler are declared Controlled Emitters, while smaller boilers at other facilities are regulated by the municipality if their design capacity is less than 10 MW heat input. These point-source emissions are complemented by mobile sources, particularly motor vehicles. Vehicular traffic contributes significantly to air pollution, releasing pollutants such as nitrogen oxides (NOx), carbon monoxide (CO), particulate matter (PM10 and PM2.5), sulfur dioxide ($SO_2$), hydrocarbons (NMVOC), and lead (Pb). In addition, carbon dioxide ($CO_2$) is emitted, contributing to climate change. The impact of these emissions is particularly pronounced along major routes, including the N1 and access roads to Ceres, Tulbagh, Prince Alfred Hamlet, and Wolseley.

Beyond industrial and transport emissions, household energy use also affects air quality. While most households in Witzenberg rely on electricity for cooking, heating, and lighting, with occasional use of gas and paraffin, informal settlements where electricity access is limited depend heavily on wood, paraffin, and alternative fuels. This results in both indoor and ambient air pollution, particularly in informal areas around Ceres, Prince Alfred Hamlet, and Tulbagh.

Agricultural activities further add to the emission profile of the municipality. Pollutants such as methane from livestock, nitrous oxide from soil management, and the burning of vegetation and crop residues all contribute to the air quality of the municipal area. Pesticide and chemical spray use introduce additional harmful substances into the atmosphere, particularly across the fruit production areas surrounding Ceres, Tulbagh, and Wolseley.

Closely linked to agriculture is the issue of biomass burning. While controlled agricultural burning is regulated under a permit system overseen by the local fire department, uncontrolled burning of natural vegetation, crop residues, and waste remains a challenge. Such events release large volumes of pollutants into the air, causing seasonal declines in air quality and increased health risks.

Finally, pesticide use poses another concern for local air quality. Pesticides are broadly classified into four groups, herbicides, fungicides, insecticides, and bactericides, and are applied in liquid, solid, or gaseous form. A major risk is pesticide drift, where airborne particles are carried by the wind into unintended areas. This process can contaminate nearby settlements, water sources, and ecologically sensitive zones, compounding the cumulative impact of emissions on human health and the environment.

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| Emission Source | Key Pollutants | When They Occur | Where They Occur (Witzenberg) | Who is Mostly Affected | Directives |
|---|---|---|---|---|---|
| **Industrial Processes** | $SO_2$, NOx, CO, $CO_2$, PM, trace heavy metals. | Year-round, with peak during high production periods. | Ceres (coal & HFO boilers) | Industrial workers, nearby residential communities. | Support the enforcement of spatial buffers between industry and housing; Restrict locations of new fuel-intensive industries; Promote cleaner energy zones within industrial areas. |
| **Motor Vehicles** | NOx, CO, PM10, PM2.5, $SO_2$, hydrocarbons (NMVOC), Pb, $CO_2$. | Daily: peak during rush hours and harvest season. | Along N1, routes to Ceres, Tulbagh, Prince Alfred Hamlet, Wolseley. | Commuters, roadside residents, school children. | Support and prioritize the development of bypass roads to divert heavy traffic. |
| **Residential Fuel Burning** | PM10, PM2.5, CO, $SO_2$, volatile organic compounds. | Mainly winter months (heating) and in areas without electricity. | Informal settlements in Ceres, Tulbagh, Prince Alfred Hamlet. | Low-income households, women and children (spending more time indoors). | Promote affordable clean energy, awareness campaigns on health impacts. |
| **Agricultural Activities** | Methane ($CH_4$), nitrous oxide ($N_2O$), ammonia ($NH_3$), dust, pesticide residues. | Seasonal: planting, fertiliser application, harvest. | Orchards, vineyards, and fields around Ceres, Wolseley, Tulbagh. | Farmworkers, rural communities, ecosystems. | Support and encourage sustainable soil & livestock management. |
| **Biomass Burning** | PM10, PM2.5, CO, NOx, VOCs, dioxins. | Seasonal: late summer/autumn (land preparation), wildfire events. | Across rural agricultural areas; risk of uncontrolled fires near settlements. | Farmers, farmworkers, rural settlements near burning areas. | Enforce permit system, designate controlled burning areas, invest in fire management, encourage biomass-to-energy. |
| **Pesticide Use** | Herbicides, fungicides, insecticides, bactericides; VOCs, aerosols. | Seasonal: crop spraying periods. | Fruit production belt (Ceres, Tulbagh, Wolseley). | Farmworkers, nearby settlements, schools, water users. | Enforce buffer zones, integrated pest management (IPM), regulate application near water and sensitive areas |

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## 2.1.11 Agriculture

The Cape Winelands District Municipality's (CWDM) agriculture, forestry and fishing sectors account for more than one third (33.4% in 2022) of the Western Cape's agricultural output, making it the largest in the province. Witzenberg's economy is anchored by agriculture – the region's primary source of employment – and is renowned for its export-quality deciduous fruit, vegetables, and wine. Towns such as Tulbagh, Wolseley, Ceres, Prince Alfred Hamlet and Op-die-Berg are "agricultural service centres", with Ceres serving as the region's agri-processing hub.

The municipality's latest Integrated Development Plan (IDP) highlights the 10 largest crops by area, which can be seen in the table below.

*Table 3: Crops by area*

| Crop | Area (ha) |
|---|---|
| Lucerne | 9563.3 |
| Small Grain | 8577.2 |
| Apples | 6969.1 |
| Pears | 6665.5 |
| Natural grazing | 6224.9 |
| Wine Grapes | 5510.7 |
| Planted Pastures Perennial | 5290.4 |
| Wheat | 4360.0 |
| Fallow | 3434.9 |
| Peaches | 2832.5 |

According to the IDP, the analysis of Witzenberg's agri-economic environment has indicated a positive growth over the next five years. Key development implications outlined include:

- Supporting private sector-led institutional arrangements for joint planning and development of agriculture-related activities.
- Avoiding the subdivision of agricultural land or changes in land use to minimize the loss of agricultural activities and prevent the creation of uneconomical agricultural units.
- Enabling the diversification of farmer income through complementary land uses on farms that do not detract from the functionality and integrity of farming areas and landscapes.
- Developing incentives for smarter/green agricultural practices and technologies.
- Making municipal commonages and land on the edges of settlements available for small/emerging farmers and/or community gardens.
- Supporting alternative farming models, such as transforming unused and uncontaminated industrial land into community gardens.
- Supporting private initiatives to address the housing needs of agri-workers and the provision and management of associated social services.

According to the IDP, Witzenberg is recognized as a functional region within the broader agricultural space, prompting the development of an Agri-park in the municipality, specifically in Ceres which is situated within one of the Provincial Spatial Development Framework's (PSDF) identified Rural Development Corridors. Continued support for Agri-Park, including exploring

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commonage land use, is expected to attract investment, generate jobs, empower previously disadvantaged, advance land reform, and foster local economic growth.

Climate change poses a real threat to the success of initiatives like Agri-Park and agriculture in general in Witzenberg. Farmers already contend with growing competition for water (from other sectors) and shifting rainfall patterns. This is evident in Tulbagh, for example, where insufficient water storage capacity has resulted in the implementation of water restrictions, affecting both individuals and farmers. Climate change projections for the Western Cape suggest a warming of 1.5°C to 3°C by around 2050, along with more hot days, fewer cold days, increased evaporation and reduced winter rainfall. Hence, while the need for irrigation increases, the replenishing of existing water sources such as rivers, ground water and dams becomes less certain, and improved bulk-storage infrastructure will be needed.

The Western Cape Government's SmartAgri Plan can guide Witzenberg's agricultural sector in responding to climate change. The plan outlines priority actions, available resources, and avenues for collaboration and coordination. Precision water and crop management using FruitLook also holds significant potential for farmers in the municipality to enhance agricultural sustainability and climate resilience. This advanced information system aims to reduce water consumption and input costs (including electricity, water, and fertilizers), improve crop yields, and, through ongoing data collection, identify cultivars that thrive under changing climatic conditions per region and sector. Over time, FruitLook could contribute to long-term sustainability and climate adaptation strategies.

While small scale and subsistence farming is limited in the municipality, peri-urban farming opportunities are emerging. For example, the Agri-Park initiative aims to empower small-scale producers, especially those from historically disadvantaged backgrounds. It supports access to markets, agro-processing, and training. Furthermore, the Local Economic Development (LED) programmes include support structures for SMMEs in agriculture and related sectors, promoting economic participation at different scales.

**Directives**

- Enhance the increasing uptake and potential for change to sustainable/climate-smart practices to absorb the impacts of climate change being experienced in the sector.
- Support uptake of renewable energy solutions and greater energy efficiency to compensate for energy insecurity.
- Encourage and support farmers experimenting and finding innovating responses to climate pressures, particularly early adopters of climate-smart practices.
- Support response to climate change by implementing the SmartAgri Plan.
- Support job creation, emerging farmers and land reform through programmes like Agri-Park.

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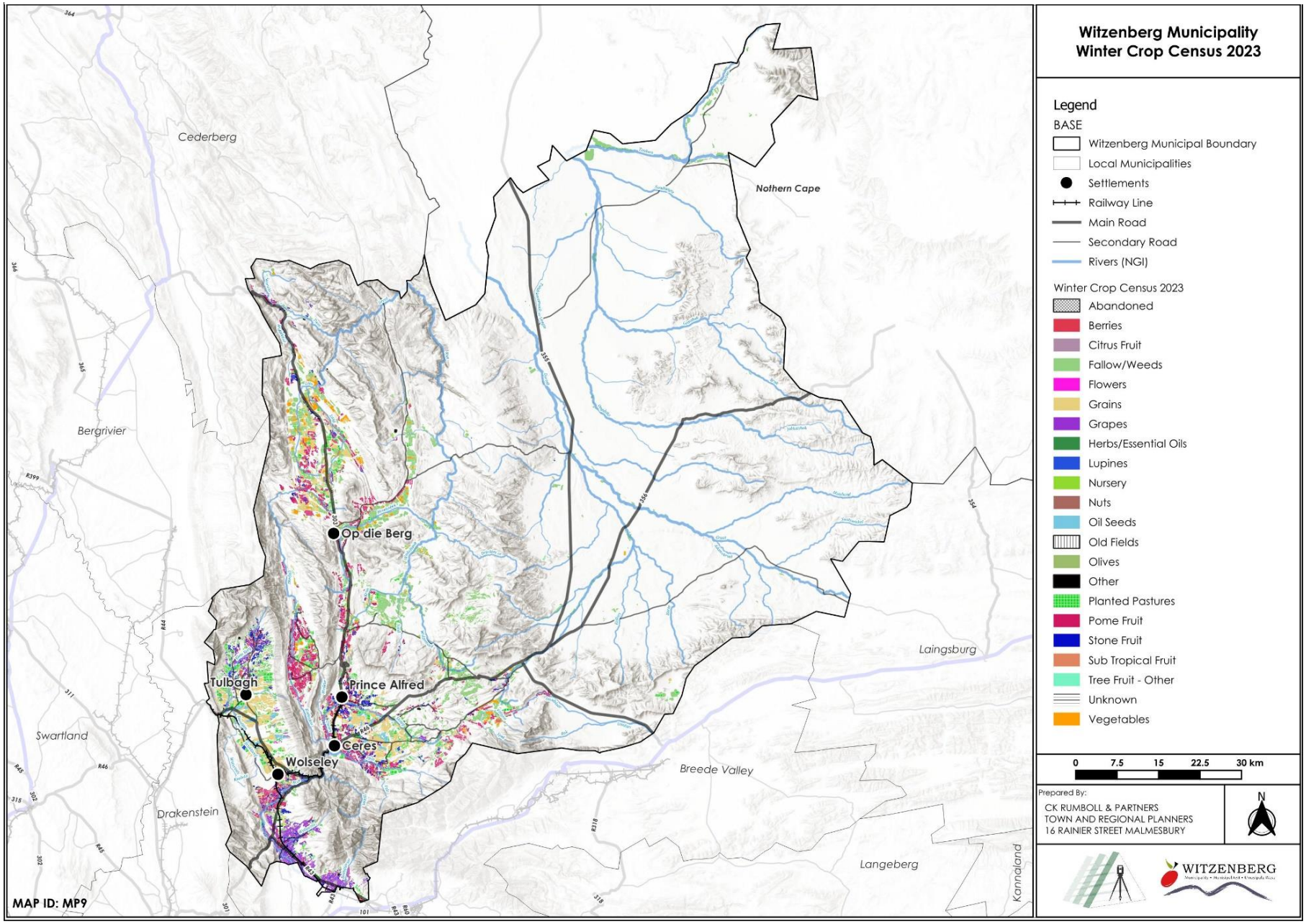
*Map 13: Crop Census*



### 2.1.12 SmartAgri Plan

Precision Water and Crop Management using FruitLook: The continuous data collection over time, will provide valuable insights into the effects of changing weather patterns on different cultivars, regions, and agricultural sectors.

- To enhance agricultural sustainability and climate resilience, FruitLook technology shall be utilized to optimize water and nutrient management.
- A broader adoption and further refinement of FruitLook will significantly strengthen farmers' ability to monitor and adjust crop and water management practices in response to climate risks.

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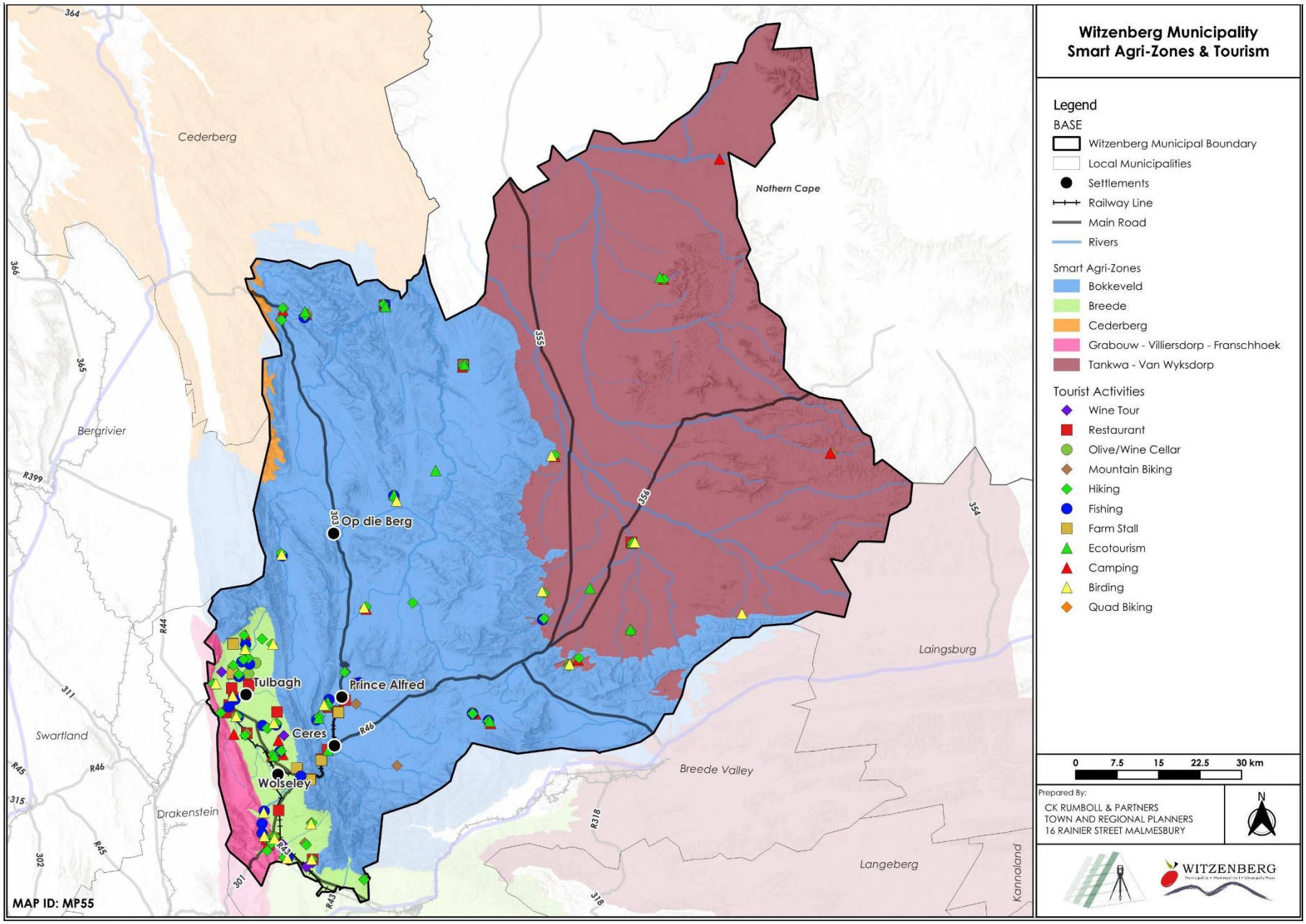
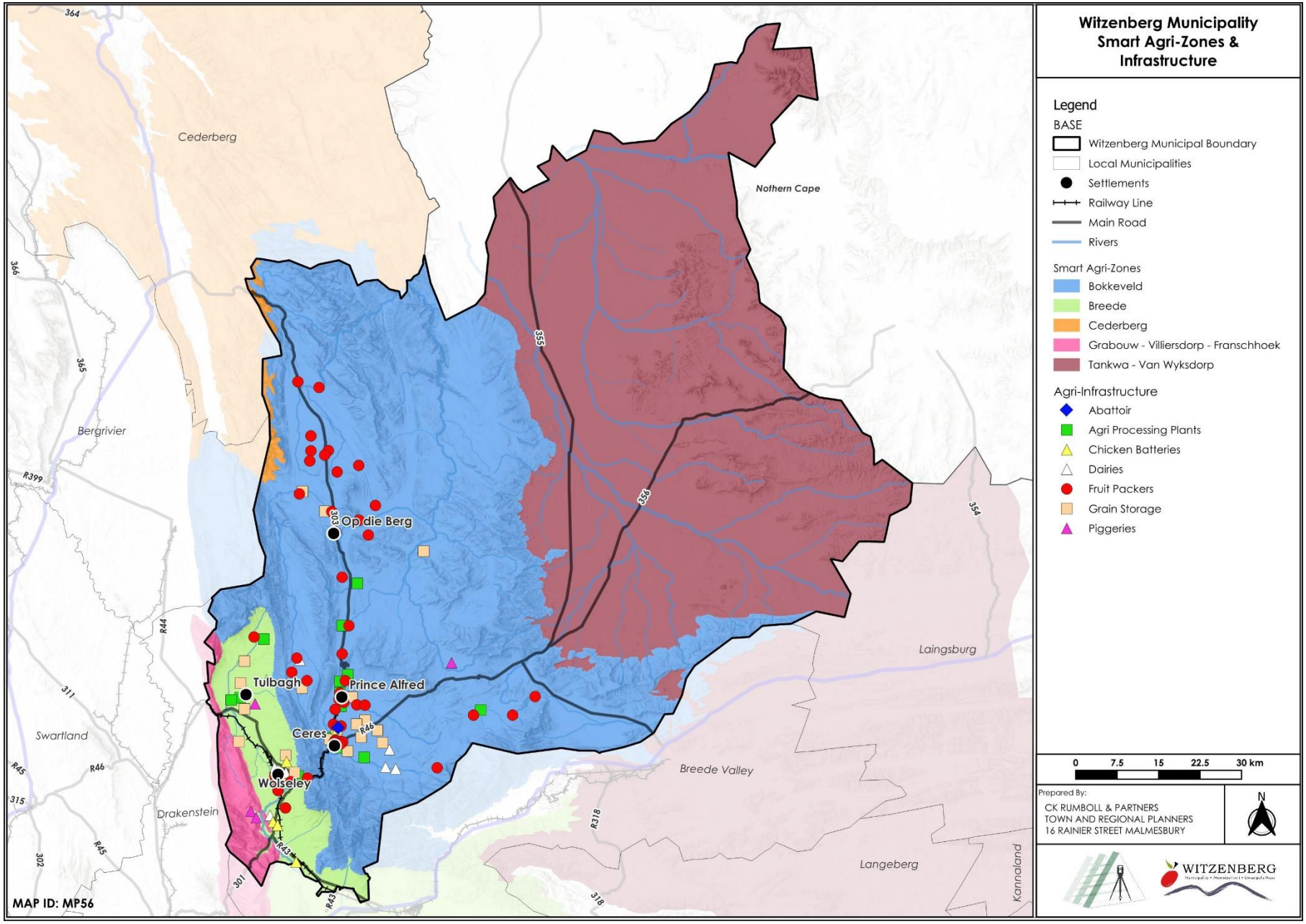
*Map 14: SmartAgri Zones & Tourism*



*Map 15: SmartAgri Zones & Infrastructure*



# Socio-Economic Spatial Analysis

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# 2.2 Socio-Economic Environment

## 2.2.1 History & Heritage

Witzenberg Municipality, established on 22 September 2000 through the amalgamation of several former municipalities and transitional councils, incorporates the settlements known as Ceres, Tulbagh, Wolseley, Prince Alfred Hamlet, and Op-die-Berg. The municipality's name is derived from the Witzenberg mountain range, named in 1699 by Willem Adriaan van der Stel in honour of his friend Nicholaes Witsen.

Before formal establishment, the region was part of a vital wagon route used by "togryers" and early farmers, traversing natural passes such as Karoopoort and Hottentots Kloof to reach the Karoo. These historic routes, formalised through roadworks like the Michell's Pass in 1848, laid the groundwork for agricultural expansion and settlement development. (Witzenberg MSDF, 2020). The geography influenced these early pathways: dispersed settlement patterns, cultivation and seasonal migration forged the rural nature of the municipality seen today.

The heritage of Witzenberg is shaped by both natural events and colonial settlement patterns. Tulbagh, one of South Africa's oldest towns, experienced rapid development in the 1800s, only to be severely damaged by the most destructive earthquake in South African history in 1969. The event led to the restoration of 23 historic buildings, many of which still stand today as testaments to Cape architectural traditions (Witzenberg MSDF, 2020).

*Table 4: Scenic Routes & Mountain Passes*

| Scenic Routes | Historic Mountain Passes |
|---|---|
| R43 from Worcester to Ceres. | Roodezandt Pass/ Oudekloof Pass. |
| R46 from the N1 via Ceres and Wolseley to Tulbagh. | Nuwekloof. |
| R303 from Ceres via Prince Alfred Hamlet and Op-die-Berg to Citrusdal. | Gydo Pass. |
| R355 the gravel road from Karoopoort to Calvinia. | Mitchell's Pass. |
| R46 (original wagon route between Cape Town and the Karoo through Ceres).<br>R355 to Calvinia and Sutherland and N1. | Karoopoort, (R355) including the Hottentotskloof (46) and Theronberg Pass (R46). |

**Directives**

- Protect wagon and scenic routes, retain view lines and vistas.
- Protect all identified provincial heritage areas and cultural landscapes.
- Protect all identified rural heritage landscapes and settlements through the provisions of NHRA.
- Consider Wolseley as new industry center/corridor due to its strategic location and available infrastructure (roads and rail).
- Protect and enhance all landmarks, views and character areas (river corridors, koppies, unique vegetation, agricultural areas).
- Prioritise infill, intensification and redevelopment within settlements to avoid encroachment into surrounding scenic landscapes or sites of visual significance.

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- Recognise historical settlement typologies and avoid indiscriminate or inappropriate forms of development, protecting historic precincts and creating new precincts.
- Identify key place-making and resource assets and define non-negotiable interfaces for these assets.
- Relax parking ratios and building lines prescribed in zoning schemes for heritage areas to retain the relationship between building and street and to allow for continuity of historic streetscapes.

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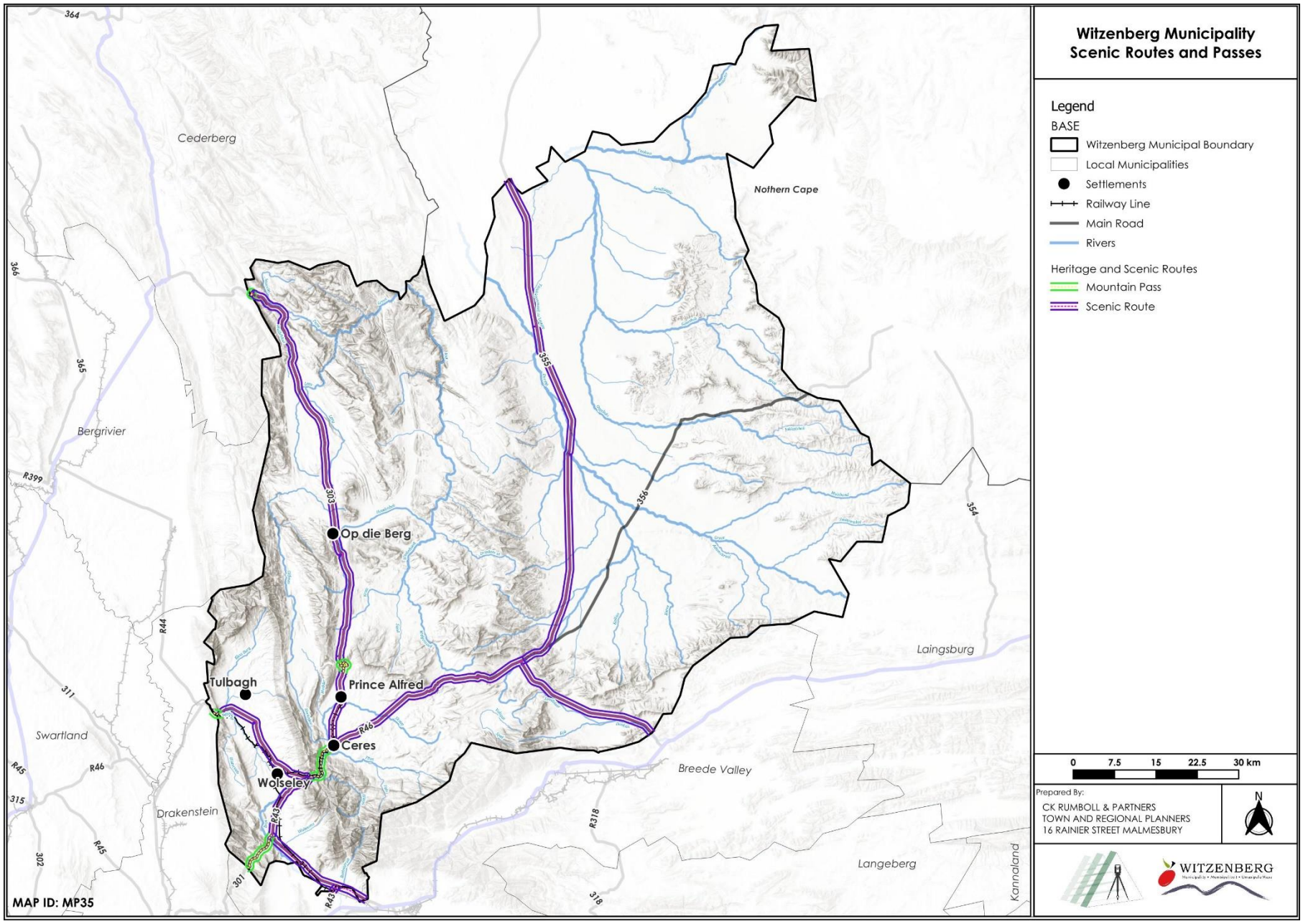
*Map 16: Scenic Routes and Mountain Passes*



## 2.2.2 Demographic Profile

### Population & Population Growth

According to the MYPE 2024[3], the population of the Witzenberg Municipality was estimated at almost 150,000 in 2020. The MYPE further projects that the population has now (2025) increased to 165,727, reflecting a total growth of approximately 11.7% over the five-year period. This corresponds to an average annual growth rate of 1.8%, which aligns with estimates provided in the latest Municipal Socio-Economic Profile (SEP) done in 2024.

The MYPE only provides projected population figures up to 2035, additional estimates were calculated using the estimated growth rate (determined by MYPE 2024) to determine population growth up to 2045.

Despite this steady growth and having the largest geographical area, Witzenberg remains the second least populated municipality in the Cape Winelands District, following Langeberg. While the 2024 SEP does not provide estimates in terms of the urban – rural split, the 2011 StastSA estimates the urban-rural split was about 54.97% / 45.02%.

*Table 5: Population Statistics*

| Settlement | 2023 | 2025 | 2030 | 2035 | 2040 | 2045 |
|---|---|---|---|---|---|---|
| **Ceres** | 50 777 | 53 033 | 59 115 | 65 911 | 73 487 | 81 934 |
| **Op-die-Berg** | 4 760 | 4 972 | 5 542 | 6 179 | 6 889 | 7 681 |
| **Prince Alfred Hamlet** | 11 107 | 11 601 | 12 932 | 14 418 | 16 075 | 17 923 |
| **Tulbagh** | 17 454 | 18 230 | 20 321 | 22 657 | 25 261 | 28 165 |
| **Non-Urban** | 53 950 | 56 347 | 62 810 | 70 030 | 78 080 | 87 055 |
| **Wolseley** | 20 628 | 21 545 | 24 016 | 26 776 | 29 854 | 33 286 |
| **Total** | **158 677** | **165 727** | **184 736** | **205 971** | **229 647** | **256 044** |

### Age Cohorts

The largest percentage of the population are of working age, between 15 and 64 (72.8%). 22% of the population are aged between 0-14 years old and only 5% of the population are considered to be elderly.

*Table 6: Age Cohorts*

| **Group** | **%** | **2024** | **2025** | **2030** | **2035** |
|---|---|---|---|---|---|
| **Children** (0-14) | 22% | 35 730 | 36 185 | 40 642 | 45 314 |
| **Working Age** (15-64) | 72.8% | 118 167 | 121 097 | 134 857 | 150 359 |
| **Aged** (65+) | 5% | 8 225 | 8 445 | 9 237 | 10 299 |
| **Total Population (MYPE 2024)** | 100% | 162 121 | 165 727 | 184 736 | 205 971 |

[3] Mid-Year Population Estimate

### Households

Average household sizes, as determined by the Socio-Economic Profile of Witzenberg for 2024, were applied to the current estimated population figures (from MYPE 2024) for each settlement.

The overall total number of households in Witzenberg is estimated to increase from about 57 000 households in 2025 to a total of about 63 700 in 2030 and nearly 71 000 by 2035. Nearly 35% of the total households are estimated to be located in the rural area of Witzenberg. Detail on population and household growth is indicated in the table below:

*Table 7 Population and Household Estimates*

| Settlement | SEP HH Size | 2025 HH | 2030 HH | 2035 HH |
|---|---|---|---|---|
| **Ceres** | 2,9 | 18 287 | 20 385 | 22 728 |
| **Op-die-Berg** | 2,9 | 1 714 | 1 911 | 2 131 |
| **Prince Alfred Hamlet** | 2,9 | 4 000 | 4 459 | 4 972 |
| **Tulbagh** | 2,9 | 6 286 | 7 007 | 7 813 |
| **Non-Urban** | 2,9 | 19 430 | 21 659 | 24 148 |
| **Wolseley** | 2,9 | 7 429 | 8 281 | 9 233 |
| **Total** | | 57 147 | 63 702 | 71 024 |

### Dependency Ratio

According to the MYPE 2024, the dependency ratio per 100 people is expected to steadily decline in Witzenberg over the next five years. The ratio is estimated to decrease from 37.2 in 2024 to 36.9 in 2025, and further to 36.0 by 2029. Witzenberg Municipality, along with Stellenbosch Municipality, has a dependency ratio that is notably lower than that of the Cape Winelands district. In 2024, the district-level dependency ratio was estimated at 42.9.

*Table 8: Dependency Ratio*

| Location | 2024 | 2025 | 2029 |
|---|---|---|---|
| **Witzenberg** | 37.2 | 36.9 | 36.0 |
| **Drakenstein** | 42.9 | 42.8 | 43.3 |
| **Stellenbosch** | 37.3 | 37.2 | 37.5 |
| **Breede Valley** | 49.0 | 49.0 | 49.8 |
| **Langeberg** | 51.6 | 51.6 | 51.9 |
| **Cape Winelands District Municipality** | 42.9 | 42.8 | 43.0 |

### Population density

The 2020 MSDF recorded Witzenberg Municipality's population density at 13 persons per square kilometre in 2020. The 2024 SEP, however, projects a gradual rise in population density, with estimates indicating that there was an increase from 14.0 persons/km² in 2023 to 15.1 in 2024 and 15.4 in 2025, suggesting a steady but notable intensification in population pressure. Despite being the largest municipality in terms of geographic area, Witzenberg accommodates only about 16% of the district's population, in stark contrast to Drakenstein and Stellenbosch, which account for 31% and 21% respectively.

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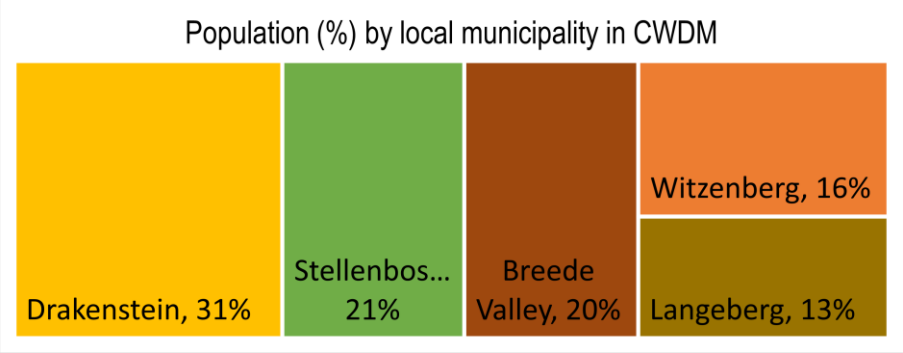
*Figure 4 District Municipal Densities*




**Directives**

- Encourage economic growth and education to provide employment and a skilled workforce, as the workforce represents the majority of the population and children aged 0 – 14 years a quarter (22%) of the population.
- Provide for social amenities and economic spaces required by growth trends in child, working and elderly populations (for example more schools, skills centres and amenities).
- Promote living spaces near families in need, focusing on orphans under 14, female-headed and child-headed households, and prioritize development at designated sites like social housing areas.
- Promote the provision of amenities at settlement and regional levels, driven by proximity.
- Accommodate family trends in social housing precincts.
- Support and advocate for the development of a Human Settlement Plan to help plan for projected increase in households.

## 2.2.3 Education

The educational landscape of Witzenberg Municipality generally aligns with CSIR norms for facility provision relative to population size. The municipality has 42 registered Early Childhood Development (ECD) centres (Western Cape Government). Early childhood education is aimed at children before age 6. The majority of these registered ECDs are connected to schools – during the drafting of this document there were 39 schools with Grade R classes. 38 of these centres were ordinary public schools, while one school, Rijk Tulbagh Private School, is private. There are three independent ECD centres, which operate exclusively as ECD centres, registered with the WCED.

According to data received from the Western Cape Education Department and information obtained via Western Cape Open Data Portal, most schools are situated in Ceres and the rural areas. Wolseley and Tulbagh each have 5 registered ECDs respectively, which is considered adequate given their smaller populations. Most education institutions in Witzenberg are primary schools, which make up 41 of the schools in the municipality. In terms of secondary education, the municipality is served by 6 secondary schools, 4 are in Ceres, 1 is in Tulbagh, and 1 is in Wolseley. The school in Op-die-Berg is a combined school, which serves the needs of pupils from Grade R to Grade 12. There are also 5 schools that are classed as 'intermediate'. These schools run classes up to Grade 9. During the drafting of this document, all settlements meet the CSIR norms for high school provision; however, by

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2029, Tulbagh is projected to require an additional high school to maintain compliance due to expected population growth.

*Figure 5: Total Number of Enrolled School-Goers by School Type and Fee Status*

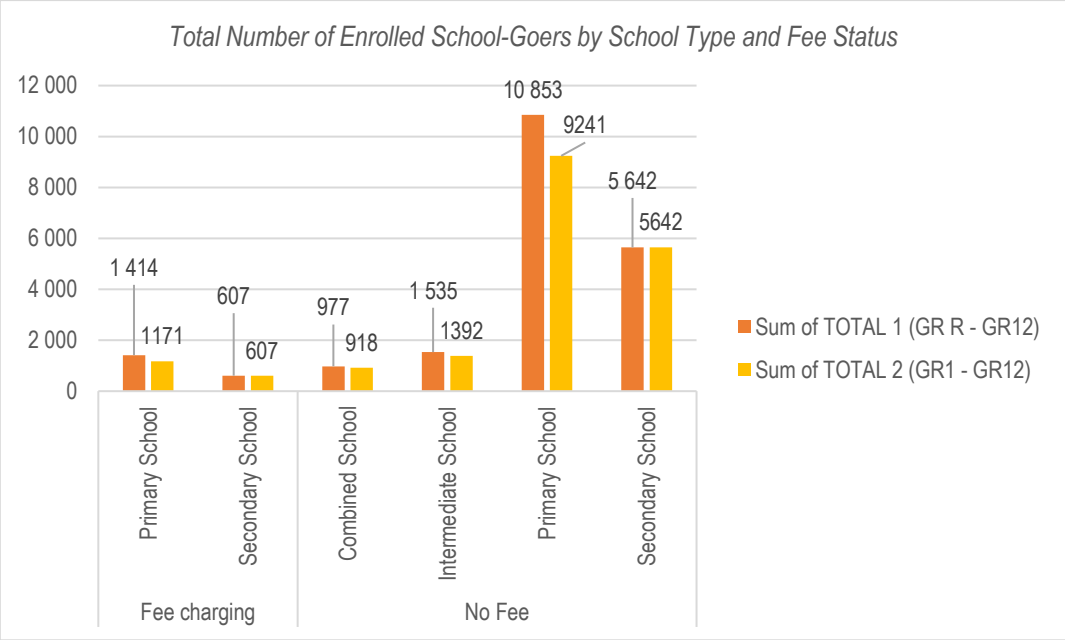


*Table 9: Number of Schools by type*

| Type of School | Number of Facilities |
|---|---|
| Primary School | 41 |
| Intermediate School | 5 |
| Combined School | 1 |
| Secondary School | 6 |
| Total | 53 |

Learner retention rates have shown significant improvement increasing from 65.4% in 2020 to 69.5% in 2022 and 73.6% in 2023. The matric pass rate however, has seen a decline going from a steady increase between 2020-2022 (65% -70.9%), but dropping to 68% in 2023.

There are currently 21 021 school-goers enrolled between Gr R and Gr 12 in Witzenberg. The number of school-goers between Gr 1 and Gr 12 is 18 971. There are therefore about 2 050 children accessing pre-school education at registered schools in the municipality. Most school-goers are enrolled at no-fee schools, making up 19 007 of all attendees from Gr R to Gr 12. The number of school-goers between Gr R and Gr 12 attending fee-charging schools is 2 021.

Furthermore, only 8.2% of residents have pursued higher education, indicating a limited progression beyond basic education levels. Of the 53 schools in the municipality, 46 are no fee schools, making 86.8% of the schools no-fee. According to the 2024 SEP, only 17 schools have libraries.

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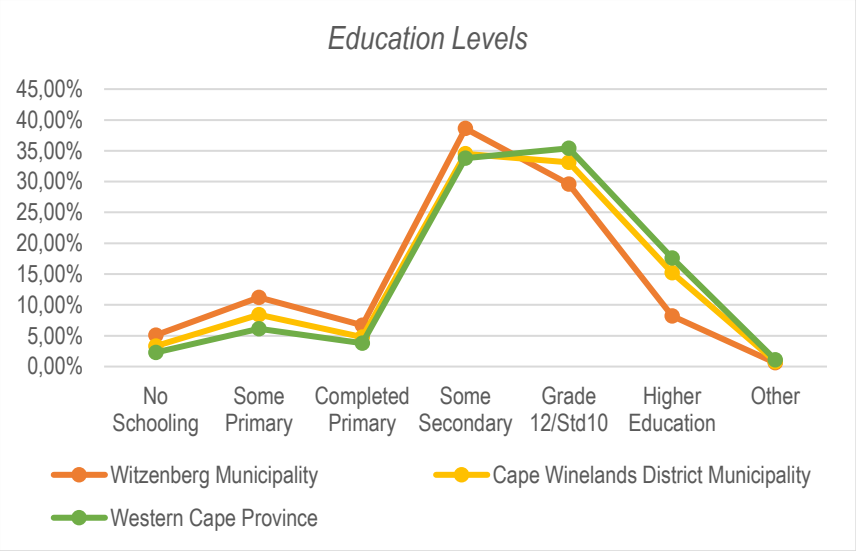
*Figure 6: Municipal Education Level*




**Directives**

- Prioritize densification strategies in urban areas to maintain amenity efficiency.
- Monitor and facilitate secondary school capacity, especially in Tulbagh. Consolidate planning for an additional school and related infrastructure.
- Encourage the development of tertiary and skills training facilities to leverage large working-age population by improving access to post-school education and skills training.

## 2.2.4 Health

According to the Witzenberg SEP 2024, the municipality has the following health facilities:

- 8 public primary healthcare clinics (PHC) and 6 mobile clinics.
- 1 district hospital.
- 7 ART clinics/treatment sites and 17 TB treatment clinics.

Provision of Health and Emergency services, e.g. clinics and mobile services, comply with CSIR norms.

During 2023/24, the municipality recorded nearly 7 500 registered patients receiving antiretroviral treatment (ART) with about 500 newly registered patients.

Witzenberg Municipality recorded an increase in the Maternal Mortality in Facility Ratio according to the SEP 2024, unlike the broader CWDM trend.

While the number of terminated pregnancies has remained unchanged, the birth rate among female patients between the age of 10-19 has increased, this is indicative of the need for urgent and focused strategies to reduce teenage pregnancies and targeted investment in comprehensive reproductive health services overall.

By 2024, Child Health in Witzenberg Municipality overall fluctuated:

- The immunisation rate decreased from 84.5% in 2023 to 71.9%.
- 51 cases of severe acute malnutrition for children under 5 were recorded in 2024, indicating a decrease from the previous 71 cases in 2022.

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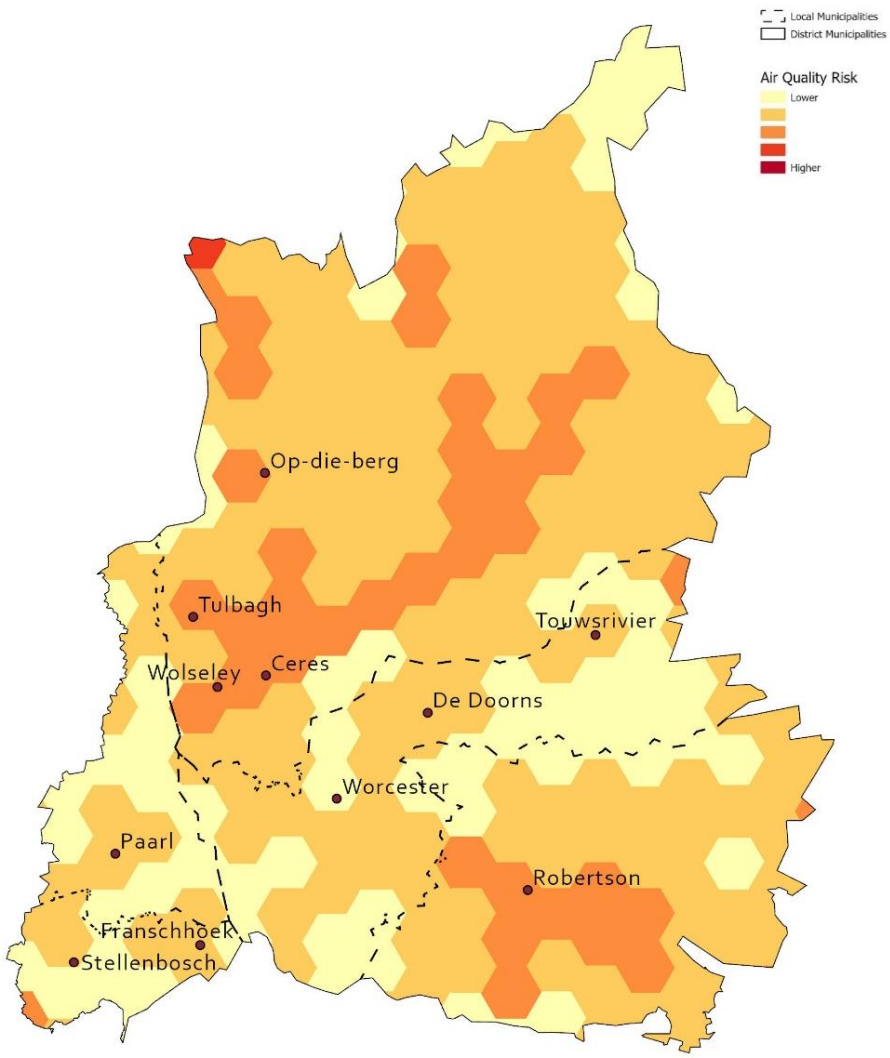
- Neonatal mortality rate (per 1000 live births) decreased from 14.3% in 2023 to 10.6%.
- Low birth weight was 14.5% in 2023 and decreased in 2024 to 13.6%.

The Witzenberg Municipal area has been assessed for environmental risks and vulnerabilities as part of the Western Cape Environmental Risk and Vulnerability Mapping project. This project evaluates how different people, systems, and resources are exposed to hazards and their capacity to withstand or adapt to pressures. A composite environmental risk map has been generated, combining hazard data with vulnerability indices to highlight areas where compound risks could threaten communities, livelihoods, and infrastructure. Potential hazards considered include poor air quality from facilities with atmospheric emissions licences, residential areas with limited socio-economic resources (as a proxy for likely indoor air quality challenges), proximity to major transport routes and airports, exposed bare ground, and coastal areas susceptible to marine aerosols. The interaction of these hazards with socio-economic vulnerability creates a spatial representation of relative risk across the municipality, identifying settlements that may experience heightened environmental stress. The map insight on potential communities that are socio-economically vulnerable and may be at higher risk of health and livelihood impacts, including those related to food insecurity and nutritional challenges.

*Figure 7: Air Quality and Health Risk to Vulnerable Communities*

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**Directives**

- Prioritise Adolescent Reproductive Services in high-risk settlements.
- Direct infrastructure and staff investment to primary healthcare centres where access is limited, such as Nduli, and in outlying areas such as Op-die-Berg and Prince Alfred Hamlet.
- Map and target communities with high malnutrition prevalence for the rollout of community-based nutrition centres and/or food garden projects.
- Spatially map agro-ecological zones and promote agro-ecology and collaboration with stakeholders in local agriculture to address nutrition support.
- Promote the provision of temporary satellite clinics during peak cultivation and harvesting seasons to support migratory workers with young children.
- Use risk maps to guide the siting of healthcare, early childhood development, and social service facilities to ensure they serve the most at-risk communities effectively.

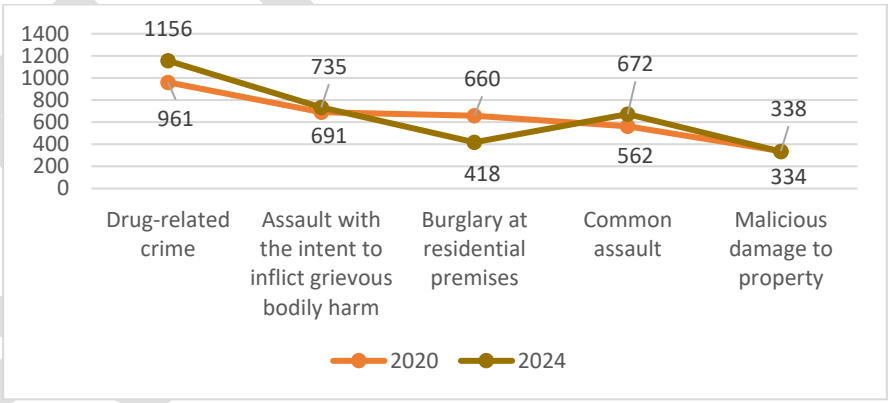
## 2.2.5 Safety

Provision of Emergency Services related to safety i.e. fire stations and police stations in all settlements in Witzenberg Municipality, comply with the CSIR norms. The municipal SEP 2023 indicates that Witzenberg municipal area is served by about 6 ambulances, which means that there are 2.4 ambulances per 10 000 people.

Overall, crime in the municipal area has risen over the past five years according to statistics from Crime Hub (Crime Hub, n.d.). Drug-related offences and common assault represent the most significant increases.

The five most common types of crimes are illustrated in the graph below.

*Figure 8: Municipal Crime Statistics*




The municipality is compliant with CSIR norms in terms of police stations and satellite services, the socio-economic implications of this rise in crime may include increased pressure on law enforcement resources, higher security and insurance costs for property owners, potential negative impacts on property values, and a growing need for targeted community interventions and strategic law enforcement initiatives.

**Directives**

- Provide spatially for safety and disaster infrastructure gaps informed by demarcated target reach according to fire and police station norms and for any other emergency and safety services.

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- Promote urban upgrade programmes and earmark areas for future upgrades.
- Identify and repurpose abandoned buildings and vacant lots into community centres, sports facilities, youth hubs, and rehabilitation outreach points to provide constructive alternatives for at-risk populations.
- Promote the inclusion of Crime Prevention Through Environmental Design (CPTED) Principles (limiting access to potential crime hotspots, and encouraging territorial reinforcement through community ownership of space).
- Promote the development of decentralized Health and Rehabilitation Facilities including mental health.

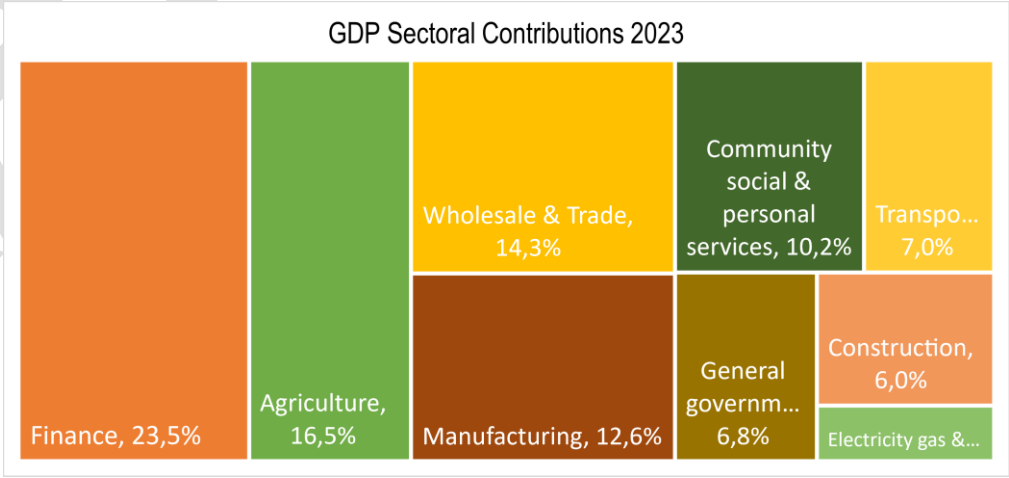
## 2.2.6 Economy

In comparison to the rest of the CWDM, Witzenberg Municipality stands out for being highly effective at engaging its labour force, as reflected in its high labour force participation (91.2%) and absorption rates (86.3%). With 82.6% of workers formally employed and the lowest unemployment rate (5.4%) in the CWDM, Witzenberg has been successful at ensuring that most of its economically active residents are productively engaged in the economy. The municipality's economy has also shown resilience by remaining stable, compared to the rest of the district, despite various financial crises.

The high labour performance and economic stability, however, exist alongside notable structural limitations. Most of the workforce is low-skilled or unskilled, indicating a reliance on sectors such as agriculture, basic manufacturing, and low-technology services, which typically offer limited upward mobility and are more vulnerable to economic shocks. This can be attributed to the low contribution to overall GDP, despite its large geographic footprint. While Witzenberg is the second smallest contributor to the district's GDP, it achieved the highest GDP growth in the district 2023, suggesting that economic activity is accelerating, albeit from a relatively low base.

This combination of high employment with low economic output represents both a challenge and an opportunity. The data indicates that Witzenberg has the labour capacity, and work ethic, but its full economic potential remains underdeveloped.

*Figure 9: GDP Sectoral Contributions 2023*




In 2024, Witzenberg's economic growth is projected at 3.0%, driven by strong recoveries in key sectors. The agriculture, forestry, and fishing sectors are expected to grow by 5.5%, following a contraction in 2023. The mining and

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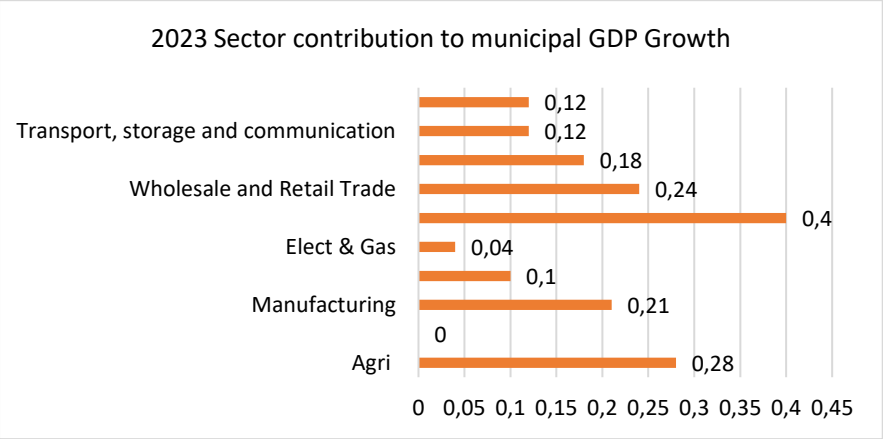
quarrying sector is projected to increase by 6.1%, while the electricity, gas, and water sector is projected to grow by 8.1%. In contrast, the transport, storage, and communication sector is expected to decline sharply by 9.2%, which may pose risks to economic stability. Economic growth is expected to moderate to 2.7% in 2025.

The United States was the leading export destination for Witzenberg products, followed by the Netherlands and the United Kingdom. In 2023, the top three imports were forklift trucks, harvesting or threshing machinery, and carboxylic acids, highlighting a trend in modernisation of agricultural methods, as well as the need for municipal investment in agricultural and industrial capacity. Figure 10 GDP Sectoral Contributions for 2023 (Source: CWD MERO 2024-2025).

*Figure 10: Municipal Sector Contribution to GDP Growth*

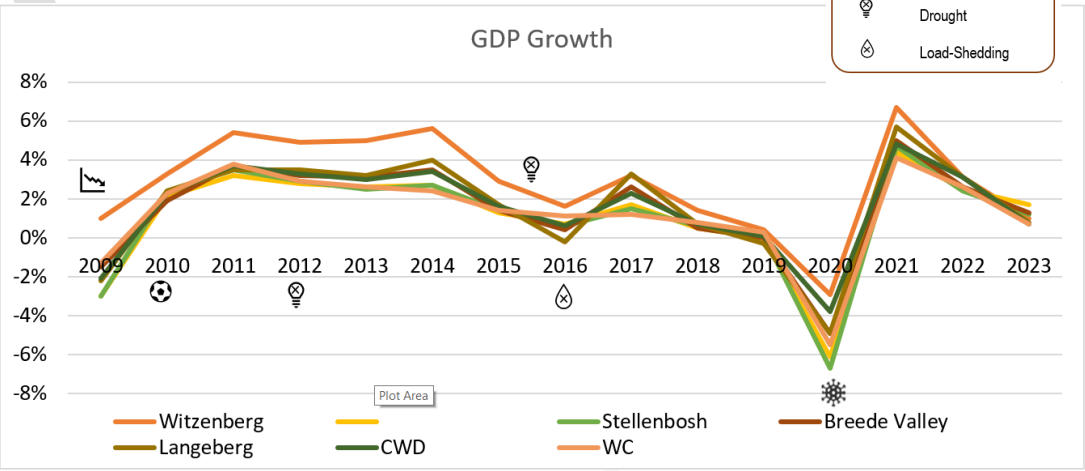



At a settlement level, Op-die-Berg's primary employment sector is mixed farming, Tulbagh specialises in the processing and preservation of fruit and vegetables, while Prins Alfred Hamlet and Wolseley focus mainly on the cultivation of pome and stone fruits.

Impact of International Trade Tariffs on the Local Agricultural Economy

The recent imposition of tariffs by the USA, could potentially result in the reduction in demand and export revenues as the USA is Witzenberg's primary export market for key export products such as citrus, dried fruit, and fruit juices. This could have ripple effects on local agricultural producers, agri-processing businesses, and employment in the sector. To mitigate these impacts, Witzenberg may need to diversify its export markets, invest in value-added processing, and support SMMEs along the export value chain, thereby strengthening economic resilience against international trade

*Figure 11: GDP Growth*



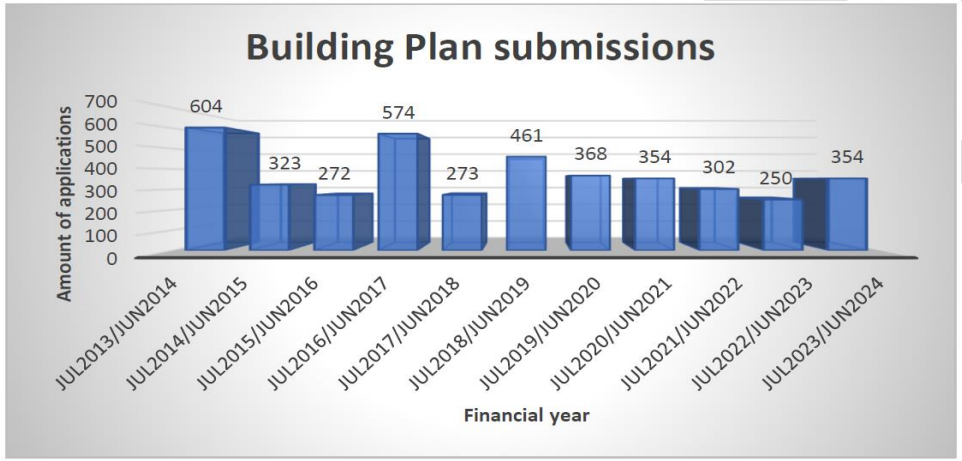
Investment Trends

Investment patterns in Witzenberg are closely reflected in building plan submissions, which act as both a response to and a driver of economic growth.

**Submission of formal building plans**

Submissions have declined over the past decade, nearly halving from 2013/2014 to 2023/2024. Applications dropped from 461 in 2018/2019 to 250 in 2022/2023, before recovering slightly to 354 in 2023/2024. This decline could be linked to the economic impact of the COVID-19 pandemic and broader development constraints.

*Figure 12: Building Plan Submissions per financial year.*




The building plan submission data for Witzenberg Municipality from 2020 to 2024 reveals distinct spatial patterns in development activity. Ceres has consistently recorded the highest number of building plan submissions, indicating its ongoing role as the primary growth and investment node in the municipality. A notable increase in submissions in 2023 (from 149 in 2022 to 269), likely driven by post-COVID economic recovery, infrastructure investments, or the clearance of a backlog of applications, was followed by a sharp decline in 2024 (123 submissions).

Prince Alfred Hamlet and Op-die-Berg reflect modest and inconsistent levels of formal development activity. Wolseley, despite notable population growth in recent years, has also recorded relatively low numbers of formal building plan submissions. Of particular concern is Op-die-Berg, which recorded only five submissions in 2023, pointing to limited formal investment despite having over 800 people on the municipal waiting list. This may be attributed to several development constraints, including topography and a shortage of available undeveloped erven for new development opportunity. In contrast, Tulbagh shows a relatively stable trend, suggesting a consistent, though modest, level of development demand. Wolseley's peak in 2021, followed by a sharp decline in subsequent years, indicates a brief period of growth that has not been sustained.

Despite the reduction in the number of applications, the value of building plans has generally increased over time, with a significant increase in



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2018/2019 attributed to the development of the Paardekraal East Windfarm.

Further data indicates shifting investment dynamics:

- Residential extensions, commonly the second most common application submitted, surpassed that of new residential dwellings applications in 2020/2021
- Rural applications peaked in 2018/2019.
- Business extension applications grew modestly from 2018/2019 onwards.
- New business building applications remained low, indicating weak investment in new office and commercial infrastructure.

*Table 10: Building Plan Submissions 2020-2024*

| Year | Ceres | PAH* | ODB* | Tulbagh | Wolseley | Total Per Year |
|---|---|---|---|---|---|---|
| 2020 | 193 | 35 | 16 | 26 | 43 | **313** |
| 2021 | 178 | 19 | 19 | 42 | 56 | **314** |
| 2022 | 149 | 30 | 30 | 30 | 48 | **287** |
| 2023 | 269 | 29 | 5 | 38 | 31 | **372** |
| 2024 | 123 | 24 | 8 | 25 | 43 | **223** |
| **Total per settlement** | **912** | **134** | **78** | **161** | **221** | |

*Prince Alfred Hamlet (PAH), Op-die-Berg (ODB)

*Figure 13: Value of applications, 2013/2014 - 2023/2024 (Source: LED Strategy 2025)*

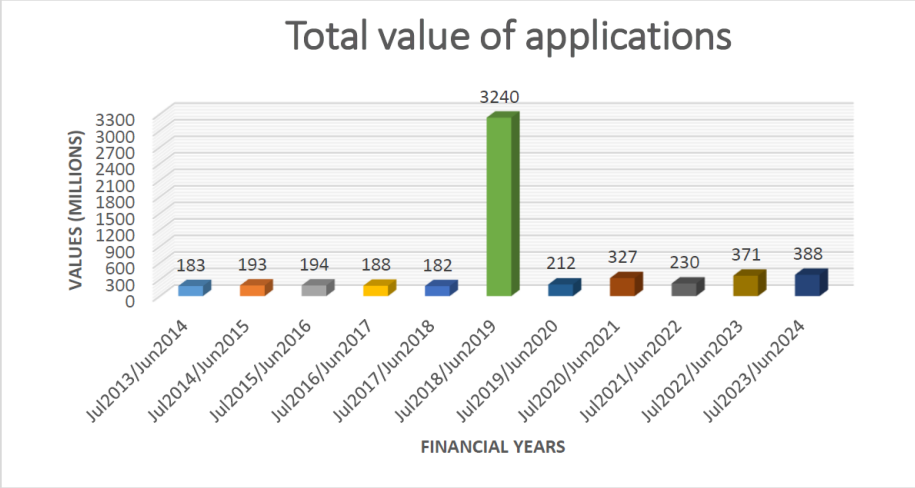
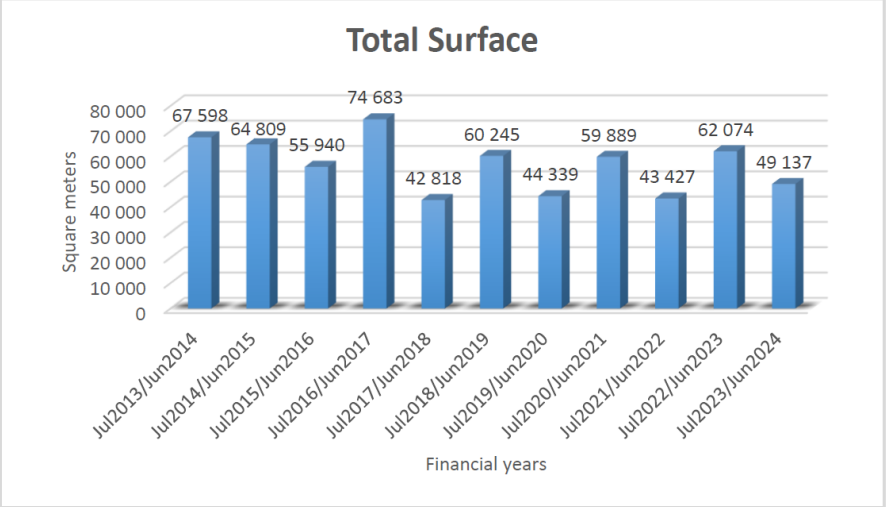



*Figure 14: Total surface per square meter 2013/2014- 2023/2024 (Source: LED Strategy 2025)*

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Attracting investment to Witzenberg:

The Witzenberg LED Strategy notes the following in terms of attracting investors to the Municipality.

- Market the area as a desirable place to live, work, and invest, highlighting its scenery, leisure appeal, and proximity to Cape Town.
- Provide reliable basic services, electricity, water, sanitation, and public transport.
- Invest in strategic infrastructure to support business operations and reduce costs.
- Maintain transparent and predictable regulations to build investor confidence.
- Promote a clean, high-quality living environment to attract both businesses and residents.
- Develop support infrastructure and adopt a pro-business approach from government.
- Establish export processing zones and industrial parks as investment hubs.
- Offer targeted incentives (e.g., tax breaks, regulatory exemptions, information support), while being cautious with financial incentives at municipal level.
- Strengthen the local workforce through skills development and training.
- Foster international trade links to expand markets.
- Engage with high-impact investors, especially labour-intensive industries and large businesses that can create jobs quickly.
- Prioritise transport and road infrastructure to reduce logistics costs and improve competitiveness.
- Encourage residential property development by collaborating directly with developers and responding to market demand.

**Directives**

- Support agricultural innovation hubs in close proximity to major farms, that could accommodate research, training, and small-scale processing.
- Establish mixed-use economic nodes, particularly in underutilised urban centres with access to infrastructure to encourage clustering of SMMEs, markets and training facilities.
- Promote brownfield development in existing towns to maximise existing bulk services while revitalising declining commercial areas.
- Develop thematic spatial tourism routes (fruit picking routes, wine routes, mountain trails) linking heritage, nature, and agri-tourism destinations across Witzenberg and neighbouring Municipalities.
- Identify precincts for agri-lodges, guesthouses, and local craft markets in key tourism nodes like Tulbagh and Prince Alfred Hamlet.
- Prioritise the upgrading of primary freight and agri-logistics corridors, especially those linking production areas to the N1 and R46.
- Develop intermodal nodes (road and rail storage) near Ceres and Wolseley to enhance market access for perishable goods.
- Improve rural access roads to enable year-round connectivity for farmworkers and produce transport.
- Identify suitable areas for waste-to-resource and green economy initiatives, such as composting from agricultural waste or water reuse plants.
- Formalise and spatially support informal trade areas in town centres to provide economic space for micro-enterprises.

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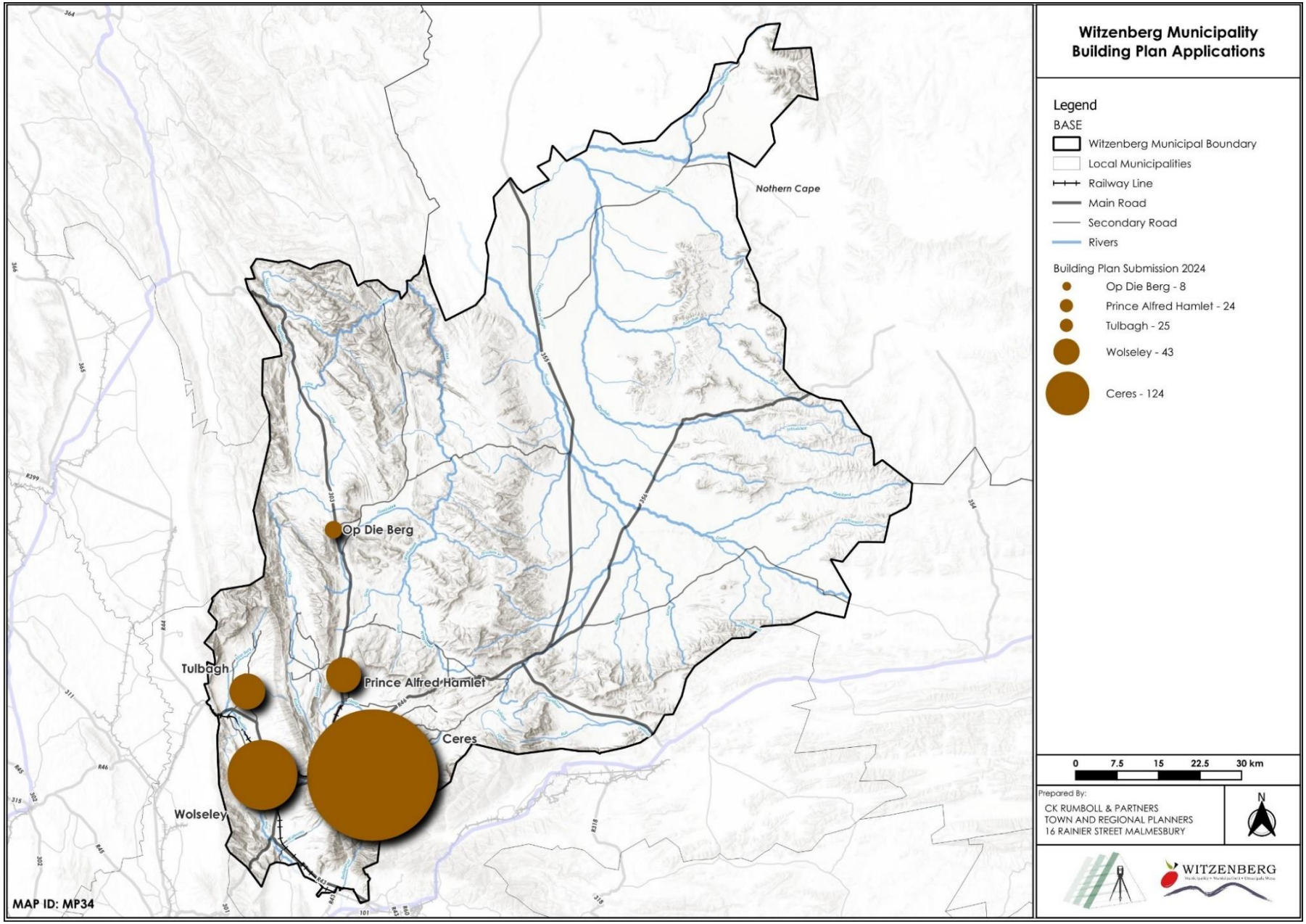
*Map 17: Building Plan Applications*



**Property Market patterns, growth pressures & Land Reform**

Witzenberg Municipality faces significant pressure to address the housing needs of its low-income population, particularly those dependent on state assistance. A notable proportion of residents live in informal settlements, with 11.2% of the municipal population residing in informal dwellings, higher than the CWDM average of 10.3%. This trend is commonly observed in municipalities with large agricultural economies, where seasonal workers followed by their families tend to settle permanently. It is also characteristic of areas where informal and low-skilled employment dominates over semi- and skilled occupations. In addition, a growing number of backyard dwellers further highlights the housing need. Consequently, the number of people on the municipal housing waiting list continues to increase, with many households reliant on government-subsidized housing.

According to the municipal waiting list, there are approximately 8 853 persons requiring housing. About 19% of those on the waiting list require fully subsidized housing. While the municipality has several housing projects planned (see council approved housing pipeline), these are expected to accommodate only a limited portion of the current demand and will not sufficiently reduce the backlog.

At the same time, the private property market is under pressure with an estimated 69.2% of the population earning more than R22,000 per month, placing them in the lower-middle-income bracket. Despite this, there appears to be a limited supply of properties affordable for this income group.

According to Property24, the average sale price of properties in 2024 was approximately R1 million. Wolseley and Prince Alfred Hamlet recorded the most affordable listings, particularly for vacant land, with average asking prices around R600,000. In contrast, Ceres and Tulbagh reflected the highest average asking prices, ranging between R1.8 million and R2 million. A significant disparity remains between asking and final selling prices, indicating a mismatch between market expectations and actual affordability.

Property sales trends also varied across the municipality. Between 2023 and 2024, Ceres and Tulbagh saw an increase in property transactions, whereas Wolseley and Prince Alfred Hamlet recorded a slight decline. However, the overall number of properties entering the market remains limited and the continued constrained supply, exacerbate prices and decrease affordability, excluding the middle-income cohort from the property market.

*Table 11: Annual Sale & Listing Trends Source: Property24*

| Year | No. of Sales | Average asking price | Average sale price |
|---|---|---|---|
| **2016** | 978 | R1 044 250,00 | R487 750,00 |
| **2017** | 802 | R1 021 250,00 | R553 125,00 |
| **2018** | 708 | R1 280 000,00 | R534 816,25 |
| **2019** | 3079 | R1 188 375,00 | R478 750,00 |
| **2020** | 459 | R1 037 625,00 | R715 000,00 |
| **2021** | 698 | R1 581 750,00 | R605 625,00 |
| **2022** | 6572 | R1 588 750,00 | R855 687,50 |
| **2023** | 370 | R1 875 625,00 | R849 750,00 |
| **2024** | 599 | R2 219 875,00 | R781 250,00 |

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*Figure 15: Annual Sale & Listing Trends: Source: Property24*

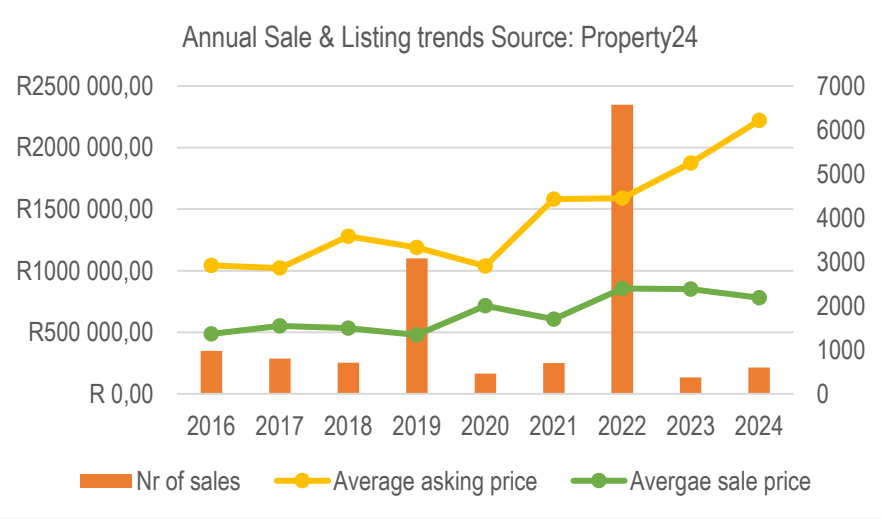


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*Figure 16: Annual Sale and Listing Trends, Bella Vista*

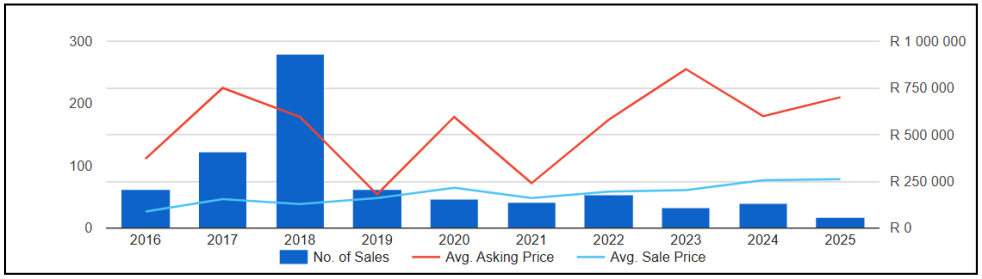



*Figure 17: Annual Sale and Listing Trends, Wolseley*

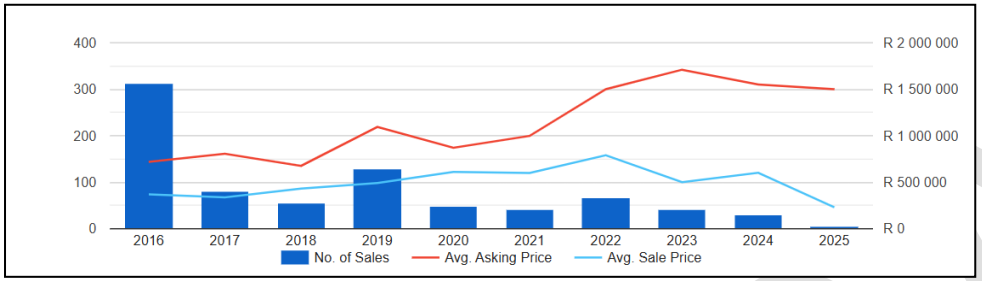



*Figure 18: Annual Sale and Listing Trends, Prince Alfred Hamlet*

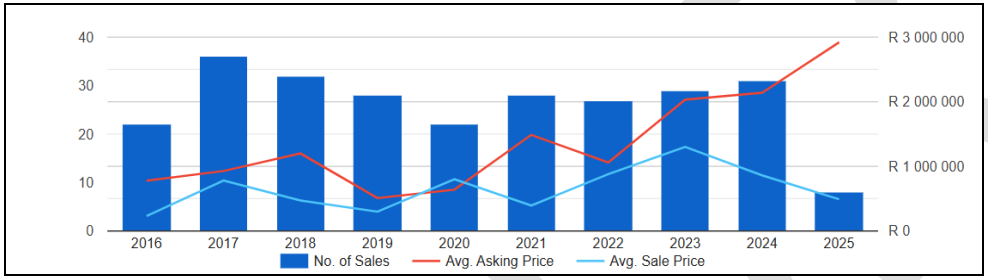



*Figure 19: Annual Sale and Listing Trends, Ceres*

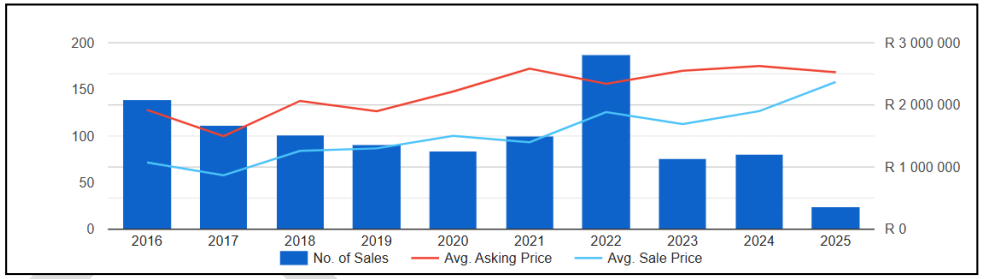



*Figure 20: Annual Sale and Listing Trends, Tulbagh*

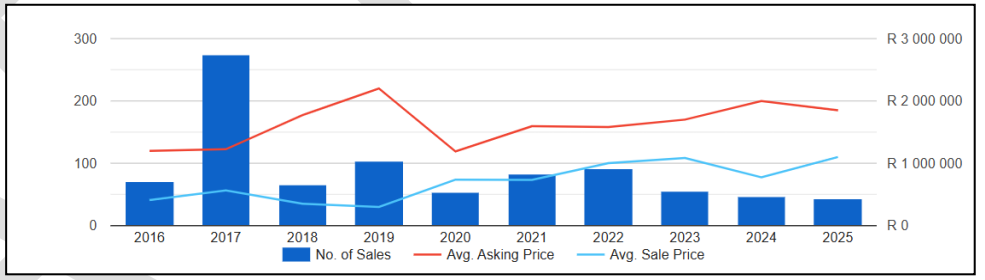
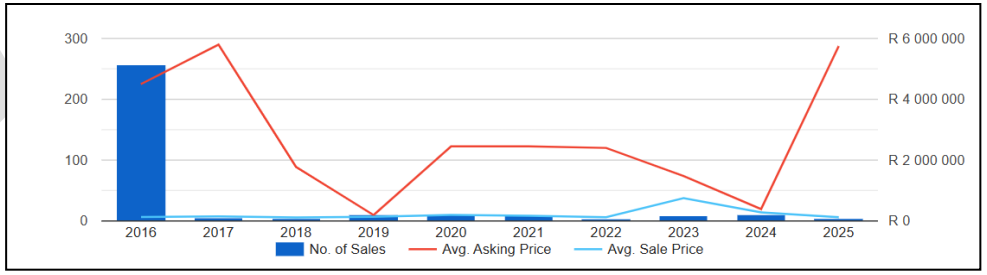



*Figure 21: Annual Sale and Listing Trends, Op-Die-Berg*



# Built Environment Analysis

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# 2.3 Built Environment Analysis

## 2.3.1 Hierarchy and Role of Settlements

**Urban Settlements**

**Ceres** is the main administrative and service centre in the Witzenberg Municipal Area, located about 90 minutes from Cape Town, and acts as a gateway to Cederberg and Route 62.

**Tulbagh** functions as a secondary commercial centre, set in a mountain bowl bordered by the Obiqua, Winterhoek, and Witzenberg mountain ranges, and is home to the country's oldest wine co-operative.

**Wolseley**, positioned on a watershed between the Berg and Breede rivers, developed initially as a rail terminus in 1876 and later established the country's first wool washery and a fruit-canning plant in 1936. It is also known for its outdoor recreational appeal.

**Prince Alfred Hamlet** is a small town located 10 km north of Ceres along the R303, with municipal status since 1910, serving nearby agricultural areas.

**Op-die-Berg**, a small agri-village 50 km north of Ceres, lies atop a mountain range and is marked by a stream that separates low-income housing in the south from its commercial core.

**Rural Areas**

The rural areas are characterised by history, land use and geography. **Tulbagh Road, Drostdy, and Breede River Station** are small, mostly agricultural communities that grew around old railway stations. They have limited housing, no municipal services, and remain somewhat disconnected from the towns in close proximity. In contrast, **Steinthal** stands out as a place of social upliftment as it was originally founded as a refuge for freed slaves, it has grown into a vibrant estate with schools, farms, and care facilities that serve both the vulnerable and the broader community. **Waterval**, once staff housing for conservation workers, still holds potential despite aging infrastructure, with residents hoping to gain land for small-scale farming and long-term security. **Kluitjieskraal**, a forestry station near Wolseley, offers housing to about 80 families but its distance from the town centre makes daily life more challenging, especially in terms of services and access to opportunities. **Prince Alfred Hamlet Station**, on the other hand, has developed around industry and logistics, offering both work and housing while benefiting from better infrastructure links.

**Settlement Growth Potential**

The Growth Potential Study indicate the growth potential of the Witzenberg Municipal area is moderate in relation to the Western Cape Province. Composite Growth potential of Ceres is very high to moderate, Tulbagh and Wolseley are moderate, and those of Op-die-Berg and Prince Alfred Hamlet is relatively low.

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| Level | Growth Potential / Size | Settlement |
|---|---|---|
| 1 | Areas of Major Growth | Ceres |
| 2 | Area of Intermediate Growth | Tulbagh |
| 3 | Area of Intermediate Growth | Wolseley |
| 4 | Areas of Limited Growth | Op-die-Berg, Prince Alfred Hamlet |
| Lower order | Rural Nodes | Tulbagh Road, Steinthal, Drostdy, Waterval, Kluitjieskraal, Breede River Station, Prince Alfred Hamlet Station |

**Directives**

- Wolseley and Tulbagh (Tourism): Promote their roles as tourism destinations while protecting agricultural industries and reintroducing remodelled historic agri-industries. Advance mixed land uses and multi-purpose facilities.
- Position Wolseley as a recreation destination, enhancing its appeal for outdoor activities.
- Ceres (Agriculture, Alternative Energy, and Conservation): Support agriculture (small and large scale), alternative energy, and conservation. Strengthen hubs that enhance agri-services, processing, and alternative energy generation.
- As Ceres, Tulbagh, and Wolseley exhibit strong growth potential, introduce spatially directives for economic development and related residential areas. Provide spatially for training, skills development and especially innovation in Tulbagh, with its high commercial and trading potential and history as the country's oldest wine co-operative.
- Integrate the settlement hierarchy into a phased infrastructure investment strategy that strengthens connections across all settlement types to ensure equitable access to opportunities and services.
- Improve physical and functional linkages between smaller, rural, and less-resourced settlements and municipal hubs.

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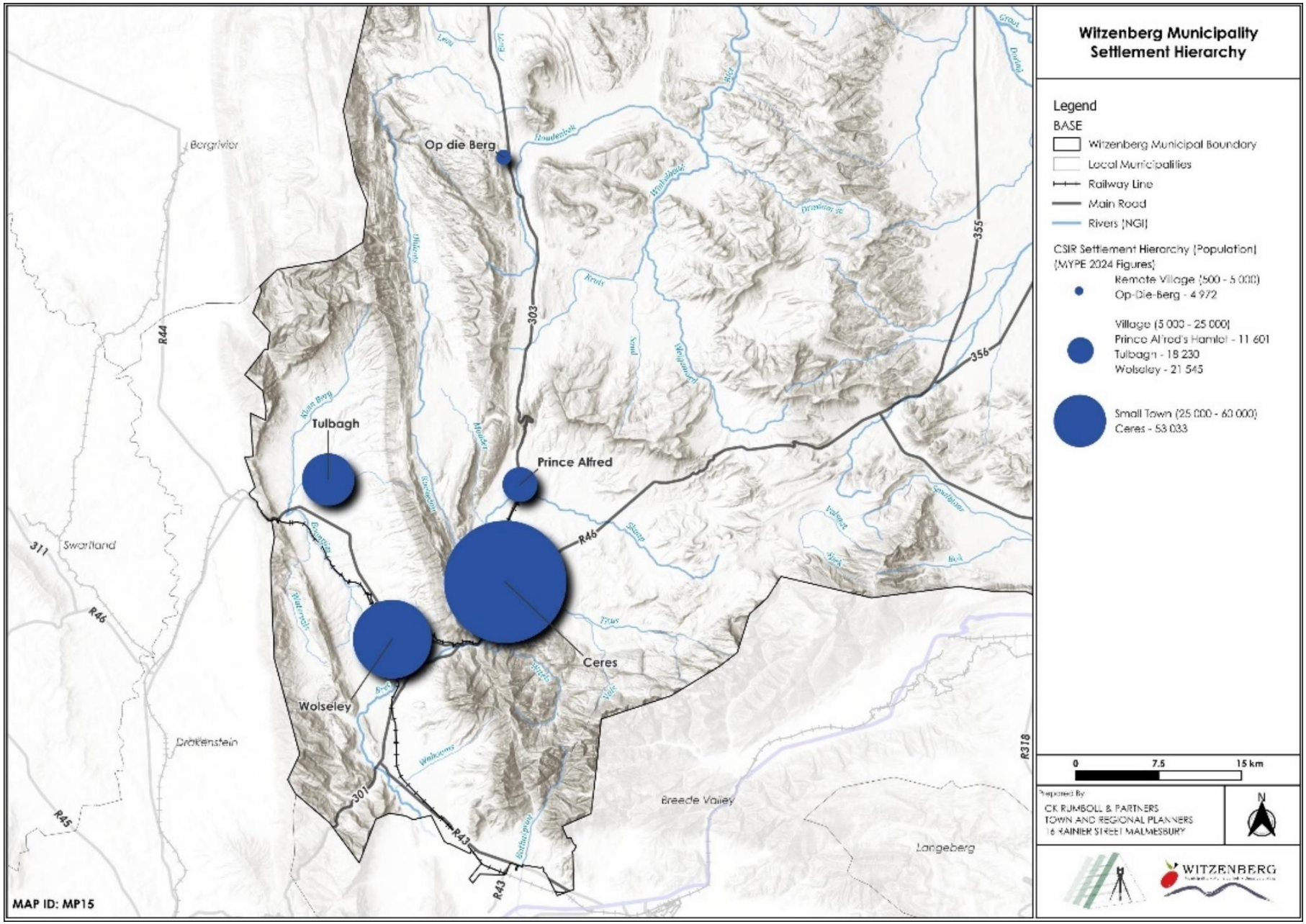
*Map 18: Settlement Hierarchy*



## Settlement Function

Determining the functionality of a settlement ensures that the basic needs of the settlement population are met. It supports the development of integrated and suitable human settlements and helps the municipality and other spheres of government make informed investment decisions based on technical data rather than political influence. It furthermore assists in identifying not only current but also future gaps and the needs in terms of service provision, which ultimately allows for better planning and resource allocation.

Overall settlement functionality is determined by using a refined classification of settlements determined by Guidelines For The Provision Of Social Facilities In South African Settlements developed by The Council for Scientific and Industrial Research (CSIR) and is based on their size and type (Role they play in the context of the broader municipality and even district).

This assessment involves determining whether a settlement meets the required thresholds for various social facilities, such as the number of clinics, libraries, parks, and other amenities needed relative to its population size. Factors such as population density, community size, levels of mobility, and socio-economic variation are also considered in this evaluation. The process draws on previous and adapted settlement typologies, including the CSIR 2002 and Cities Network 2005 models. While economic and administrative feasibility is taken into account, these considerations play a secondary role in determining whether a settlement is functionally equipped to meet the needs of its residents. The figure and table below outline the various CSIR settlement classifications and indicates the corresponding category for each settlement within the Witzenberg Municipality.

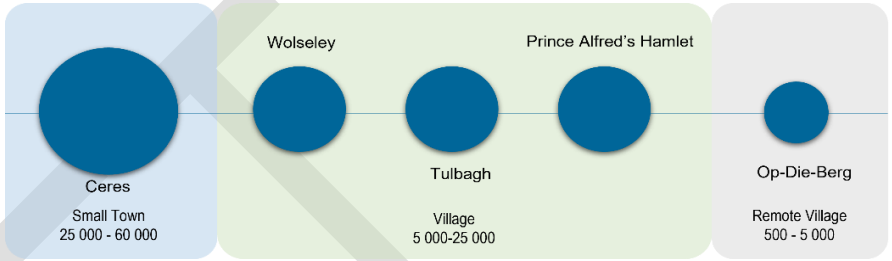



*Table 12: CSIR Settlement Classification Categories*

| | Hierarchy Of Settlements | Catchment Size (No. Of People) | Examples Of Settlement Types |
|---|---|---|---|
| **A** | Metropolitan cities/regions | > 1 000 000 | Johannesburg, eThekwini, Cape Town. |
| **B** | Large cities/small | 350 000 – 1 000 000 | metros Port Elizabeth, Bloemfontein, Pietermaritzburg, Welkom. |
| **C** | Large towns/regional service centres | 100 000 - 350 000 | Nelspruit, Witbank, Krugersdorp, Newcastle, George, Stellenbosch. |
| **D** | Small to medium towns/regional service centres | 60 000 - 100 000 | Ermelo, Harrismith, Mossel Bay, Bethlehem, Bronkhorspruit, Grahamstown. |
| **E** | Small towns/isolated regional service centres | 25 000 - 60 000 | Mount Fletcher, Delareyville, Beaufort West, Graaff-Reinet, Kokstad & **Ceres.** |
| **F** | Dense dispersed settlements (Large continuous development with 10+ persons per hectare and up to 10 km2 in extent) | 10 000 - 100 000 | Ingwavuma, Jozini, Acornhoek. |
| **G** | Villages | 5 000 - 25 000 | Merweville, Stella, **Wolseley, Tulbagh and Prince Alfred's Hamlet.** |
| **H** | Remote villages (Villages more than 20 km from larger settlements) | 500 - 5 000 | Prieska, Pofadder, Loxton, Keiskammahoek & **Op-die-Berg.** |

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## 2.3.2 Roads & Transportation Modes

### Provincial Road Network

Major provincial roads[4] include MR310 (R301 or R303) from Ceres, past Op-die-Berg towards Citrusdal, TR22/1 and TR22/2 (R46), and MR302 (R43).

*Table 13: Extent of Provincial Road Network*

| Functional Road Type | Km |
|---|---|
| **National** | 00.0km |
| **Trunk** | 104.3km |
| **Main** | 329.26km |
| **Divisional** | 471.78km |
| **Minor** | 979.29km |
| **Total** | 1884.46km |

The provincial road that passes through the town areas are loosely called the 80/20 roads, referring to the 80% subsidy contribution for repairs funded by the Western Cape Provincial Department and the 20% funded by the local municipality. These sections of provincial road are however listed as an asset belonging to the relevant Local Municipality. Divisional roads connect rural areas to trunk and main roads, while minor roads serve as routes for local access.

*Table 14: Extent of provincial roads in settlements*

| Settlement | Km |
|---|---|
| **Ceres** | 5.45 |
| **Op-Die-Berg** | 0.46 |
| **Prince Alfred Hamlet** | 1.90 |
| **Tulbagh** | 2.76 |
| **Wolseley** | 3.15 |
| **Total** | 13.71 |

### Municipal Road Network

The municipal road network is mainly made up of Class 4 (Collectors) and Class 5 (Access Roads). The road lengths were recorded per surface type, reflected in the table below. It shows that roughly 91% of the roads are covered with bituminous surfaces, 2% have a block paving surface and 7% are gravel roads.

*Table 15: Road lengths per surface types*

| Settlement | Paved Flex | Paved Block | Paved Concrete | Gravel | Earth | Total |
|---|---|---|---|---|---|---|
| **Bella Vista** | 29.2 | 0.0 | 0.0 | 3.3 | 0.0 | 32.5 |
| **Ceres** | 55.6 | 0.3 | 0.0 | 1.0 | 0.0 | 56.9 |
| **Nduli** | 12.7 | 0.3 | 0.0 | 0.0 | 0.0 | 13.0 |
| **ODB** | 2.4 | 3.0 | 0.0 | 1.4 | 0.0 | 6.8 |
| **PAH** | 19.0 | 0.1 | 0.0 | 3.3 | 0.0 | 22.4 |
| **Tulbagh** | 29.3 | 0.7 | 0.0 | 3.3 | 0.0 | 33.4 |
| **Wolseley** | 38.1 | 0.0 | 0.0 | 1.8 | 0.0 | 39.9 |
| **Total** | 186.3 | 4.3 | 0.0 | 14.2 | 0.0 | 204.8 |

[4] Provincial roads are classified into four categories according to function, and include trunk roads, main roads, divisional roads and minor roads. Trunk roads and main roads link larger towns and provide access to bordering districts. Divisional roads link rural areas to trunk and main roads, while minor roads provide local access. (SMEC, 2020)

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### Current Road Condition

SMEC completed a Pavement Management Report for Witzenberg Municipality under a RRAMS[5] appointment from the Cape Winelands District Municipality. Under this appointment, all municipal roads in the areas of Ceres, Bella Vista, Nduli, Op-die-Berg, Prince Alfred Hamlet, Tulbagh and Wolseley were assessed. The table below shows the condition of the municipal roads in each of the abovementioned towns.

*Table 16: Conditions of roads in settlements*

| Settlement | 1 - Very Good | 2 - Good | 3 - Fair | 4 - Poor | 5 - Very Poor | Total |
|---|---|---|---|---|---|---|
| Bella Vista | 9.0 | 11.1 | 9.3 | 1.6 | 1.5 | 32.5 |
| Ceres | 6.4 | 19.7 | 24.8 | 4.5 | 1.4 | 56.9 |
| Nduli | 5.7 | 4.3 | 3.0 | 0.0 | 0.0 | 13.0 |
| ODB | 0.4 | 2.3 | 2.4 | 0.7 | 1.0 | 6.8 |
| PAH | 4.6 | 10.1 | 4.8 | 1.7 | 1.2 | 22.4 |
| Tulbagh | 9.3 | 9.8 | 8.6 | 4.3 | 1.4 | 33.4 |
| Wolseley | 8.3 | 19.4 | 9.0 | 2.9 | 0.3 | 39.9 |
| Total | 43.6 | 76.7 | 62.0 | 15.7 | 6.8 | 204.8 |

### Intersection Operations

A municipal-wide operational analysis was done on 108 intersections, 6 of those were identified as hazardous with 5 out of the 6 being located in Ceres.

*Table 17: Intersections*

| | Location | Detail |
|---|---|---|
| CERES | Panorama / Vos Intersection (AM & PM Peak Hour) | - 4-way intersection prioritizes the main road.<br>- Stop signs on the side streets.<br>- Delays of up to 70 seconds on right-turn lanes from Panorama and Blouberg.<br>- Hazardous and requires short-term safety improvements. |
| | Vos / Vreeland Intersection (AM Peak Hour) | - 3-way intersection.<br>- Up to 43 seconds expected delays.<br>- Hazardous and requires short-term safety improvements. |
| | Owen / Oak Intersection (AM & PM Peak Hour) | - 4-way stop controlled.<br>- Operating at LOS D[6] in the AM peak hour.<br>- Western Oak Street approach fitted with a yield sign in conjunction with the stop-sign.<br>- Low service levels is a direct result of the type of control thus acceptable for the current situation.<br>- No action is proposed in the short term. |
| | Vos / Retief Intersection (AM & PM Peak Hour) | - 4-way stop controlled.<br>- Two Vos Street approaches are both exceeding LOS D in the peak hours.<br>- Retief Street is an access industrial cluster generating heavy vehicles.<br>- Further investigated required. |
| | Voortrekker / Albert Intersection (AM & PM Peak Hour) | - 4-way stop controlled.<br>- Operating at LOS D in both peak hours.<br>- Double lane configuration and the current control measure.<br>- Further investigated required. |
| PAH | Voortrekker / Mill Intersection (AM & PM Peak Hour) | - 4-way stop controlled.<br>- Overall LOS E[7] in the PM peak.<br>- Southern Voortrekker approach has a 55-second average delay, resulting in a 68m average queue length.<br>- Service levels within the PM peak are tolerable.<br>- No short term action required. |

[5] Rural Roads Asset Management System (RRAMS)

[6] LOS A to D is considered acceptable in accordance with international standards

[7] LOS E - Indicate near-capacity flow and unstable conditions



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**Rural and Peri-Urban Accessibility**

The rural areas of Witzenberg are connected to trunk and main roads by means of divisional roads. Local access is facilitated through minor roads.

Tourism is an important sector for economic growth in this region, since it encompasses, heritage, diversity and transformation. Two new travel routes are planned within Witzenberg to promote social cohesion and promote formal trade in township and rural areas.

Many of the issues faced by people living in peri-urban areas relate to NMT and public transport.

The following priorities have been identified in relation to rural transport:

- Ward 1 and 12: Rest areas are needed on rural roads, as well as maintenance. The district is requested to stop cutting down trees.
- Ward 3 and 5: Bus shelters are needed for scholars on rural roads.

**Directives**

- Secure the compilation of a municipal transport and mobility plan including priorities.
- Enhance NMT and road design within settlements to enhance tourism.
- Correct hazardous intersections.
- Support the development of two new tourism routes to enhance this sector in the rural areas of Witzenberg.
- Develop and maintain more rest areas on rural roads.
- Build bus shelters for scholars on rural roads.

**Freight**

Freight from Ceres primarily moves along the R46 and R303 routes, driven largely by the area's agricultural sector and its four agri-processing facilities (production, processing, packing, and distribution). A dedicated overnight facility is a priority as overnight truck parking in town has been curbed through signage and enforcement.

Freight from Tulbagh moves along the R46, and Van Der Stel Street, the historic main freight route through the settlement. Freight is mainly generated by Tulbagh's agriculture and wine industries, which include one agri-processing facility and around 17 wine cellars, such as Del Monte. To reduce truck traffic in the town centre, a Western Road link was constructed to provide direct access to the industrial area.

**Freight network**

The primary strategic freight road network is supported by a secondary network as per the table below.

*Table 18: Primary freight network*

| Primary | |
|---|---|
| R44 / R46 loop | Somerset West – Klapmuts – Wellington – Tulbagh – Ceres – Touws River. |
| R60 | Worcester (N1) – Robertson – Ashton – Swellendam (N2). |
| R43 | Wolseley – Worcester. |
| **Secondary** | |
| R44 | Gouda – Saron. |
| R43 | Worcester – Caledon. |

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**Directives**

- Upgrade key gravel roads to all-weather bitumen or paving, especially in and around Op-die-Berg, Tulbagh, and Prince Alfred Hamlet to ensure year-round access for produce transport and tourists.
- Prioritise MR310 (R301), TR22/1, TR22/2, and MR302 (R43) for upgrades, particularly where they pass through towns or link farms to markets.
- Transfer high-traffic town segments back to the province or explore full provincial maintenance responsibility for critical segments if the municipality lacks capacity.
- Prioritize the redesign of identified hazardous intersections in Ceres with appropriate engineering interventions (e.g., traffic calming, signage, mini-circles, traffic signals).
- Improve road signage and wayfinding along tourism routes (e.g., Tulbagh Wine Route, Ceres Zipline, Witzenberg Meander).
- Designate and upgrade "Tourism Priority Routes" linking Tulbagh, Ceres, and Prince Alfred Hamlet.
- Pave or improve access to key tourist attractions and local accommodations (e.g., gravel access roads to wine estates, guest farms, nature reserves).
- Include scenic lay-bys and parking bays on high-viewpoint roads for tourists to stop safely and enjoy the scenery.

**Public transport**

There is a lack of data on the reliability, safety and affordability of public transport in WLM.

Public transport within the municipal area is extremely limited with no formal bus service operating within the municipal area other than learner bus transport provided by the Western Cape Education Department (WCED), (restricted to certain schools). For **long-distance bus** services, residents are required to travel to neighbouring towns.

Farm workers typically rely on **privately owned buses or trucks** to travel to town centres, most often on Fridays.

**Metrorail** services the Witzenberg area via the Worcester line with train stations at Tulbach Road, Artios, Wolseley, Romans River, Breë River and Botha which are all situated within the Witzenberg border. The train passing the abovementioned stations in the direction of Cape Town, only passes once in the morning and returns once in the evening.

**Minibus-taxis** are therefore the primary mode of public transport within the municipal area.

Demand for taxi services peaks on Saturdays and at month-end, particularly in Wolseley and Tulbagh, when residents from smaller settlements travel to larger service centres. Seasonal patterns also strongly influence public transport use, with demand increasing during the harvest season and prompting more frequent trips between farms and towns.

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Overall mobility and access however, remain constrained by fragmented settlement patterns (particularly around Ceres), and limited, dispersed and in some cases underutilisation, of existing public transport facilities.

According to the CWDM Operating License Strategy (2016-2020), there are 374 operating licenses issued in the municipal area and two taxi associations (Ceres Nduli Taxi Association and Ceres District Taxi Association) which govern the taxi routes. The table below provides data on various Taxi Ranks in the municipal area.

*Table 19: Taxi Ranks*

| Name | No of Bays | Max Number of Bays | Utilisation |
|---|---|---|---|
| **Ceres** | | | |
| Ceres Nduli Taxi Rank (Formal) | 14 | 33 | 236% |
| Vos Street (Formal) | 4 | 28 | 700% |
| Koue Bokkeveld (Informal) | 3 | 5 | 167% |
| Vos Street (Off Street) | 4 | 4 | 100% |
| **Nduli** | | | |
| Nduli Taxi Rank (Formal) | 13 | 2 | 15% |
| **Prince Alfred Hamlet** | | | |
| PAH Taxi Rank (Formal) | 5 | 14 | 15% |
| **Tulbagh** | | | |
| Tulbagh Rank (On Street) | 4 | 4 | 280% |
| **Wolseley** | | | |
| Wolseley Rank (Informal) | 5 | 6 | 100% |
| **Op-Die-Berg** | | | |
| ODB Rank (Informal) | 4 | | |

Table 19 confirms a significant over-utilization of both formal and informal taxi ranks. Many informal ranks operate over capacity during peak hours, highlighting the need for dedicated, formal infrastructure.

These informal ranks often rely on public parking areas, where the lack of designated bays for public transport leads to ongoing competition with private vehicles.

**Directives**

- Provide dedicated parking areas for taxis, particularly in central business districts (CBDs) on weekends. These parking areas may have dual purposes i.e. doubling up as recreational spaces during the week or as general parking.
- Upgrade or build formal taxi ranks in Ceres, Wolseley, and Tulbagh to better accommodate commuter volumes and improve safety and efficiency.
- Promote shifting towards sustainable and low-emission transport systems (from road to rail for freight).
- Commission further research on the accessibility, reliability, safety and affordability of public transport services to inform evidence-based decision-making for public transport provision and support.

**Non-Motorized Transport (NMT)**

Non-motorized transport, such as walking and cycling, remains a critical mode of daily movement in Witzenberg, especially for those without access to cars or regular public transport.

In many areas, residents walk between residential areas and nearby settlements for work, school, or shopping.

According to the Witzenberg Municipality Local Integrated Transport Plan 2022, community needs assessments have shown a clear demand for well

maintained and sufficient NMT infrastructure, especially during harvest periods, when movement intensifies.

*Table 20: NMT Conditions*

| Location | Detail |
|---|---|
| **Sidewalk along R303 (Ceres - BV)** | Overgrown vegetation reduces the width of the sidewalk. Exposed basecourse due to surfacing that has deteriorated over the years. |
| **Sidewalk along the bridge in Voortrekker Street (Ceres Town)** | Surface needs maintenance. |
| **Sidewalk Voortrekker Street (Ceres Town)** | Needs maintenance at the sidewalk along the bridge.<br>Also allow for easy transition between the two. |
| **Sidewalk along R46 (Ceres - Nduli)** | Edge break and overgrown vegetation results in irregular sidewalk width.<br>Surfacing also requires maintenance. |
| **Sidewalk along R46 (Ceres - Nduli)** | Surfacing requires maintenance. |
| **Kerk Street sidewalk (ODB)** | Paving and kerbs need to be replaced. |
| **Sidewalk along Angelier Street (Wolseley)** | Needs maintenance |

The high percentage of residents making use of NMT infrastructure daily to access educational facilities and places of employment warrants the need to invest in new, upgrading and maintaining NMT infrastructure.

**Directives**

- Upgrade and maintain NMT routes for walking and cycling.
- Provide shelter and transport options for goods, especially for people traveling from markets.
- Connect distant settlement areas through the development of safe NMT paths.
- Promote alternative forms of NMT modes such as cycling and skating, especially for youth.
- Install climate-resilient infrastructure such as shade/ shelter, water stations, and ablution blocks—along common walking and cycling routes.
- Advocate for a modal shift of freight from road to rail, reducing pressure on road infrastructure while connecting local economies to Cape Town, Gauteng, and the Northern Cape.

**Rail**

The railway line traversing the Witzenberg Local Municipality historically formed an important part of the country's broader national rail infrastructure, connecting agricultural inland towns to Cape Town and the port. It supported transport of both passengers and agricultural produce, particularly from fruit-producing settlements. The line played a critical role in the economic development of the region by enabling access to regional markets and export nodes.

Today, however, the rail line within Witzenberg is significantly underutilized. Operated by Metrorail (a division of PRASA), it functions as a limited regional rail service rather than a commuter service. The route includes six stations within the Witzenberg area: Tulbagh Road, Artois, Wolseley, Romansrivier, Breërivier, and Botha. These connect the municipality to Worcester, Drakenstein, and Cape Town along the Cape Town–Wellington–Worcester corridor.

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Only three scheduled trains per direction are provided: one on weekdays, one on Saturdays, and one on Sundays. Travel times are long (about 2.5 to 3 hours between Wolseley and Cape Town) making the service less competitive compared to minibus taxis (MBTs) or private vehicles. In addition, integration between rail and other transport modes is poor, with MBT ranks often located far from rail stations, limiting the system's convenience and accessibility.

Declining investment in rail infrastructure and safety concerns have further contributed to the modal shift away from rail. This reflects a national trend of declining rail services in favour of road-based transport.

**Directives**

- Plan for better integration between rail and MBT systems by relocating or developing taxi ranks near train stations. Facilitate discussions between local taxi associations and rail authorities.
- Support the reintroduction or enhancement of rail freight services for agricultural products. This could relieve pressure on local roads and support farmers with more efficient bulk transport.
- Identify development nodes around railway stations to encourage higher-density, mixed-use development that can support greater rail use.
- Commission a study to understand current and potential demand for rail services in Witzenberg, including peak travel patterns and the needs of vulnerable user groups.
- Work with provincial government to investigate subsidy schemes or integrated ticketing options that make multimodal travel (rail + MBT) more affordable and seamless.
- Promote the use of rail infrastructure from Ceres to support industrial development and goods movement, reducing pressure on road networks, lowering transport costs, and enhancing regional economic competitiveness.

### 2.3.3 Stormwater

Stormwater Master Plans have been developed for all towns in Witzenberg.

These experienced urban development growth in recent years and it is essential that all development planning be guided by a predetermined Stormwater Plan. The Vision for Witzenberg LM Stormwater Plan was formulated "To provide a database for the Witzenberg Municipality where all stormwater data can be viewed, queried, stored, added, maintained and expanded. The Stormwater Master Plans must identify upgrades to the existing stormwater system and propose new infrastructure in order to meet current and future infrastructure needs to accommodate growth. It must include a funding model and a programme for the implementation of all the projects identified and prioritized. It must evaluate the long-term viability of existing infrastructure to cope with expansion and augmentation."

The Witzenberg LED Strategy (2004) stated that flooding of stormwater pipes is common in winter as these pipes are not inspected for blockages in the summer as required. Minor stormwater infrastructure is cleaned throughout

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the year with the employment of EPWP workers. Major infrastructure is cleaned per an annual programme. The Draft Reviewed IDP 2019-2020 indicated that some areas within the Witzenberg Municipality have inadequate stormwater systems. The existing stormwater infrastructure within Witzenberg is made up of 68.6 km of reticulation and 35.6 km of open channel. The condition of the storm water infrastructure was assessed based on blockage and structural integrity. 92% was found to be less than 25% blocked, 3% partially blocked, and 5% full of material (litter or debris). 46% of the structures were in a good condition, 39% were found to be in fair condition, and 15% were found to be in poor (damaged or broken) condition. For the study area, 28% of the Witzenberg PCSWMM model (existing minor system) require new stormwater infrastructure (upgrades, replacements, and additional stormwater systems). Pipe replacement and new minor systems for resolving the problem areas are proposed. The total cost estimate for the installation and upgrading of the local minor stormwater network to either the 1:2 year and 1:5 year return period standard amounts to R180.8 million, excluding long-term upgrade proposals, and R190.2 million including long-term upgrade proposals. The hydrological analyses have indicated that the future developments require the inclusion of detention facilities in the modelling in order to reduce the estimated post-development flood peaks to the predevelopment flood peaks. Where practically possible, developments should be required to accommodate the difference between the pre- and post development run-offs up to the 1:50 year flood, on the development. This will reduce major and minor stormwater run-off and improve water quality.

Detention ponds are modelled and proposed to be implemented to reduce the future peak floods within the Witzenberg Municipal area. The high-level cost estimate to construct these detention ponds amounts to R159.9 million. The bulk stormwater infrastructure required to connect the future developments to existing watercourses or the existing stormwater network amounts to R19.7 million. The main concern is that developments within Ceres and Wolseley are within the 1:50 Koekedouw Flood lines.

A bridge / culvert assessment was conducted during the drafting of the Municipal Roads Master Plan in 2020, this assessment is a requirement as part of the Cape Winelands District Municipality RRAMS[8]. During the inspection, the five (5) bridges were found to be in acceptable condition, with some repairs required. At Twee Jonge Gezellen St Bridge in Tulbagh, a follow-up inspection is due. The three (3) major culverts were in acceptable condition. Over the next 5 years, urgent and most significant repairs and improvements include cracked and spalling concrete and installation of guardrails.

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[8] Rural Roads Asset Management Systems

*Table 21: Conditions of Culverts & Bridges*

| | | | | |
|---|---|---|---|---|
| **Pedestrian Bridges** | Rietvalley Pedestrian Bridge (Ceres) | Average Condition. | Several deck wooden planks are rotten and are a tripping hazard. Requires Upgrading/Maintenance. | Both urgent and less urgent. |
| | Gemsbok Street Pedestrian Bridge (Tulbagh) | Steel Structure: Acceptable Condition. Plastic Walkway: Requires replacement. | Concrete nosing poorly constructed and loose planks are tripping hazard. Requires Upgrading/ Maintenance. | Urgent. |
| | Kerk Street Pedestrian Bridge (ODB) | Not inspected. | Fulfilling temporary purpose adequately. | - |
| | Bergsig Road Pedestrian Bridge (ODB) | Good Condition. | No repairs required. | |
| | Voortrekker St Culvert (Major Culvert) (PAH) | Acceptable Condition. | Overgrown by reeds. Clear reeds to inspect cell walls. | Less Urgent. |
| **Culverts** | Waboom Street Culvert (Major Culvert) (PAH) | Average Condition. | Impact damage to gabion top of wingwall. Requires Upgrading (To enhance structural and user safety) / Maintenance. | Partially Urgent. |
| | Wheeler Culvert (Major Culvert) (Tulbagh) | Acceptable Condition. | Upgrade Required. | Partially Urgent. |
| **Bridge** | Twee Jonge Gezellen Street Bridge (Tulbagh) | Acceptable Condition. | Upgrade Required (To enhance structural and user safety). | Urgent |

Witzenberg Municipality has a centralized stormwater database, allowing for better data management, enabling officials to view, query, store, and maintain key information in one place. A partnership with the Department of Local Government and the Development Bank of South Africa (DBSA) supports the development of municipal roads and stormwater master plans, as only Prince Alfred Hamlet and Tulbagh have stormwater plans in place.

**Directives**

- Peak flows downstream of new developments may not be increased above those generated by the original rural, or undeveloped catchment. In order to achieve this, flood attenuation structures (detention/retention ponds) should become mandatory for all new developments.
- Promote the utilisation of all the existing possible retention/detention facilities available.
- Support the development of a multi-stage outlet to attenuate the 2 to 50 year recurrence intervals, to predevelopment levels and accommodate future development around existing retention/detention facilities.
- Ensure that proposed developments located adjacent to rivers/ major watercourses and confluences to these rivers adhere to the requirements of the City of Cape Town's "*Floodplain and River Corridor Management Policy*".
- Promote the determination of an ecological buffer width[9] for significant watercourses and wetlands as per "*Floodplain and River Corridor Management Policy*".
- Encourage incorporation of stormwater servitudes in future development as part of the development public open spaces area to route the major storms overland and the minor storms in an underground pipe system from the future development sub-catchments. Servitudes to be accommodated along major stormwater routes.

[9] Within the City of Cape Town metropolitan area the ecological buffer width varies between 10m and 40m for watercourses, and up to 75m for wetlands. A minimum buffer of 10m should be allowed for concrete canals as per "*Floodplain and River Corridor Management Policy*" (2009).



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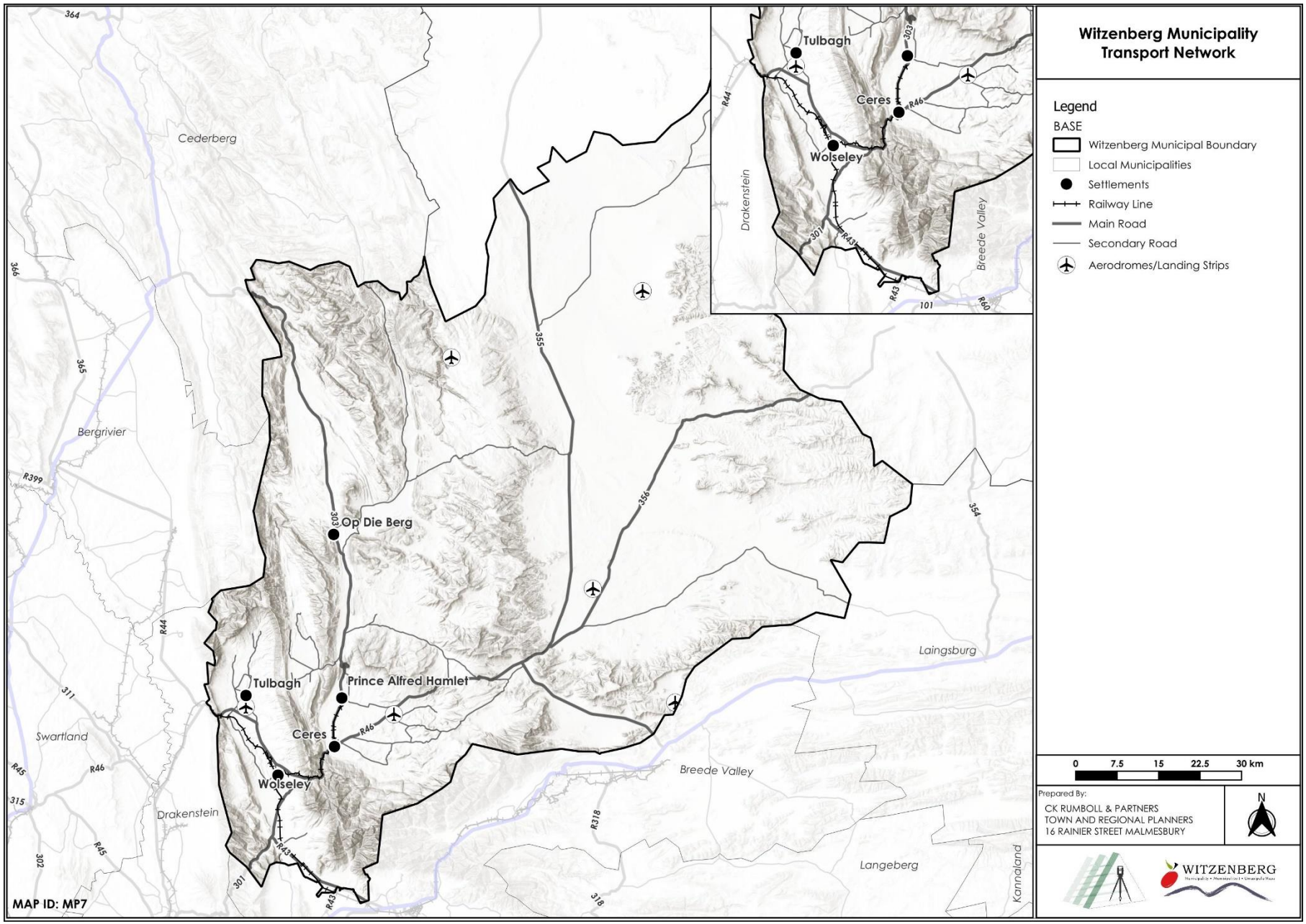
*Map 19: Transport Network*



## 2.3.4 Water / Infrastructure

### Water Sources

The Municipal Water Master plan shows water pressures in Nduli, Bella Vista, Wolseley, areas in Tulbagh, Prince Alfred Hamlet and Op-Die-Berg.

*Table 22: Existing Water System summary - Reservoirs and Water Towers*

| | Name | Type | Capacity (kL) | TWL (m.a.s.l.) |
|---|---|---|---|---|
| Ceres | Bella Vista reservoirs | Reservoir | 4 000 | 512.0 |
| | Bella Vista tower | Tower | 500 | 522.0 |
| | Nduli reservoirs | Reservoir | 5 250 | 509.0 |
| | Groenplaatjie reservoir 1 | Reservoir | 5 000 | 542.7 |
| | Groenplaatjie reservoir 2 | Reservoir | 3 000 | 542.7 |
| | **Sub-Total** | | 17 750 | |
| Tulbagh | Tulbagh Lower reservoir 1 | Reservoir | 800 | 199.5 |
| | Tulbagh Lower reservoir 2 | Reservoir | 1 000 | 199.5 |
| | Tulbagh tower | Tower | 250 | 222.7 |
| | **Sub-Total** | | 2 050 | |
| PAH | PAH reservoir 1 | Reservoir | 500 | 545.5 |
| | PAH reservoir 2 | Reservoir | 500 | 545.5 |
| | PAH reservoir 3 | Reservoir | 500 | 545.5 |
| | PAH reservoir 4 | Reservoir | 500 | 545.5 |
| | **Sub-Total** | | 2 000 | |
| ODB | Fontein reservoir | Reservoir | 50 | 981.6 |
| | Odendaal reservoir 1 | Reservoir | 500 | 1002.4 |
| | Odendaal reservoir 2 | Reservoir | 60 | 1002.4 |
| | North reservoir | Reservoir | - | - |
| | **Sub-Total** | | 610 | |
| Wolseley | Cerespad reservoir 1 | Reservoir | 680 | 311.5 |
| | Cerespad reservoir 2 | Reservoir | 6 000 | 311.5 |
| | Stamperstraat reservoir | Reservoir | 4 500 | 285.0 |
| | **Sub-Total** | | 11 180 | |
| | **Grand Total** | | 33 590 | |

**Directives**

- Manage water demand to permanently reduce demand and avoid future capital expenditure.
- Improve and upgrade existing water distribution systems, with insufficient capacity, to supply future demand. Maintain reservoirs at all settlements.
- Support a long-term water conservation and water demand management strategy study to define priorities for water loss reduction, and demand management measures for each settlement.
- Investigate and resolve low water pressure issues, particularly where daily demand is below total system capacity. Facilitate proper water pressure management given the landscape/ topography.
- Optimise infrastructure performance and conduct regular leak detection, maintenance and monitoring.

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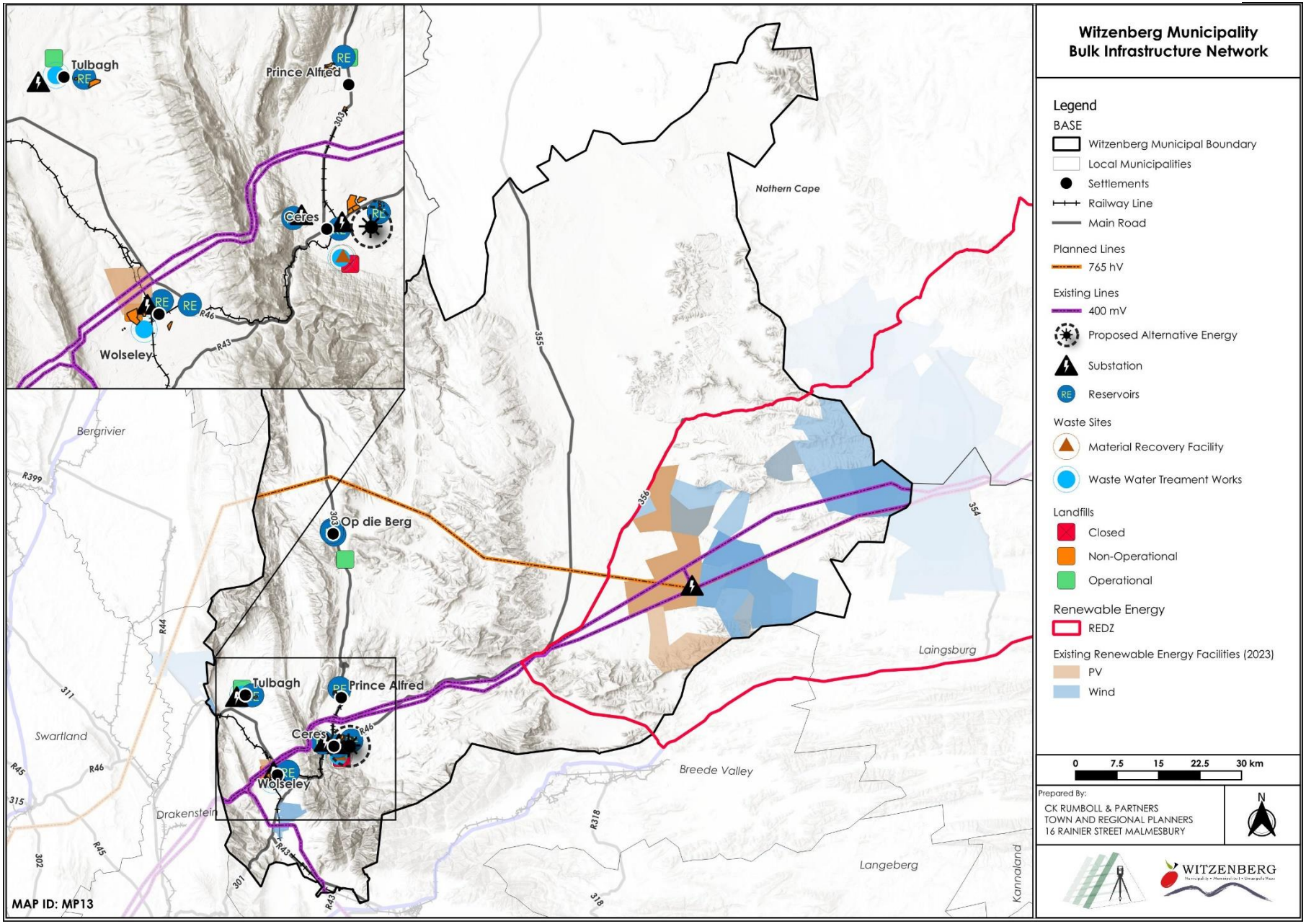
*Map 20: Infrastructure Network*



## 2.3.5 Waste

A long-standing international partnership with Essen Municipality in Belgium has enabled the municipality to significantly improve its waste management systems by implementing the Waste Management Programme (Witzenberg Municipality, 2023).

Waste management facilities in the Witzenberg Municipal Area are listed below: (Witzenberg Municipality, 2012).

*Table 23: Municipal Waste Sites*

| Location | Site Status: | Notes and Challenges: |
|---|---|---|
| Worcester (Regional) | Approved | - Accommodating the municipalities (Witzenberg, Breederiver and Langeberg). |
| Ceres – (Material Recovery Facility) | Operational | - Materials Recovery Facility which processes recyclables is fully operational. |
| Wolseley Landfill | Operational | - Site is currently occupied by informal structures.<br>- This site had interim status as a landfill facility, with its permit expiring in 2013. Witzenberg Municipality needs to obtain the rights to reapply to ensure long-term viability.<br>- As the site services Ceres, Wolseley, Tulbagh, and Prince Alfred Hamlet, capacity upgrades are necessitated. |
| Tulbagh Landfill | Operational | - Waste disposal is limited to garden waste and builders' rubble.<br>- Room for improvement in site management, operational efficiency, and compliance with waste management standards exist. |
| Prince Alfred Hamlet | Operational | - The only fully operational site, out of the 5 licenced landfill sites in WM. |
| Op-die-Berg Landfill | Operational/ to be closed | - This site was licensed as a communal landfill to accommodate larger volumes of waste from nearby communities. As nearby communities grew, the site's capacity to handle waste effectively became increasingly strained given the trench methodology used. |

**Directives**

- Promote waste reduction, reuse and recycling.
- Reduction:
  - Promote waste separation at the sources of origin.
- Recycling:
  - Provide recycling igloo spaces/ waste separation and collection spaces in all settlements.
  - Provide for recycling space/ facilities at transfer stations (Such space is provided at the landfill site).
- Reuse:
  - Encourage providing garden waste to private composting plants and building rubble to infill projects.
  - Provide spatially for waste re-use plants on or close to site at agri- and fish-processing and industrial facilities.
- Secure funds and implement the IWMP:
  - Given the establishment of a regional landfill, waste disposal will be regulated by an Integrated Waste Management by-law for all waste management facilities. Such a by-law will fast-track integrated waste management as all local waste disposal facilities and systems will be audited on a regular basis as required in terms of each respective waste permit.
- Maintain a minimum of 500m buffer around solid waste sites where no residential development or other habitation development should be located.
- Highlight areas requiring law enforcement to regulate illegal dumping.
- Institute regular waste removal services and the building of transfer stations and recycling depots at strategically located sites to address challenges related to the Op-die-Berg Landfill.

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## 2.3.6 Sewage/ Wastewater

According to the Witzenberg Spatial Development Framework, Witzenberg municipality services 13,984 consumer units for water and 13,155 for sewerage across its urban areas. The region is supported by an extensive infrastructure network, with 224 km of water pipes and 199 km of sewer pipes, featuring varying diameters to accommodate different areas. Wastewater treatment works are located in Ceres WWTW, Wolseley WWTW, Tulbagh WWTW and Op-die-Berg WWTW.

All urban areas have access to water connections, except for the informal settlements in Tulbagh, Wolseley, and N'Duli, which rely on communal water points. Similarly, while most urban areas are connected to sewer networks, about 25% of consumers in Op-die-Berg and Prince Alfred Hamlet are not connected to a sewer system. Instead, they use septic tanks, which are emptied upon request. The septic tanks in these areas are serviced by two sewerage trucks that cover a vast area of 10,753 km², predominantly rural regions (Witzenberg Municipality, 2012).

The informal settlements, though lacking individual connections, are provided with communal toilets to ensure basic sanitation.

Significantly, the Wolseley Wastewater Treatment Works (WWTW) achieved a Green Drop score of 86%. It scored well on all criteria except for effluent and sludge compliance. Despite scoring well for microbiological and physical compliance of the final effluent, the chemical compliance score was only 42%. Wolseley WWTW also did not have sludge classification during the assessment period. The Wolseley WWTW is not a poorly performing WWTW, as is evident from its Green Drop score of 86%. Nevertheless, the Green Drop Report 2022 indicates that the Municipality has budgeted R1.9m for plant and equipment upgrades at the Wolseley WWTW using internal funds. This, together with appropriate management actions, will hopefully result in this WWTW achieving Green Drop certification in the next round (Western Cape Provincial Parliament, 2022). The sewerage system includes 6 booster pump stations. Mechanical and civil upgrades to the plant are planned to ensure that the plant performs at an optimum level and to ensure compliance with national standards.

Overall, urgent upgrading of sewerage works and plans to address challenges experienced are needed.

<u>Challenges include:</u>

- Sludge handling and sludge disposal, experienced at most Wastewater Treatment plants.
- Availability of adequate and qualified staff.
- Vandalism at specific plants and at critical pump stations.
- The placement of skips in open spaces within residential areas, intended only as a temporary measure, has become problematic. When the skips are removed, illegal dumping often continues at the same locations. the skips are also often used to dispose of environmentally and health-hazardous materials, including animal carcasses.

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*Table 24: Municipal WWTP*

| Name | Capacity | IPDWF (L/s) | Process |
|---|---|---|---|
| Ceres WWTP | 9905 | ±300 | |
| Tulbagh WWTP | 957 | ±57 | Activated Sludge |
| Op-Die-Berg WWTP | 300 | ±10 | |
| Wolseley WWTP | 1850 | ±85 | |

**Directives**

Integrated Sanitation and Wastewater Strategy.

- Re-use wastewater at the municipal level.
- Promote off-grid, small bore, dry and alternative technologies such as biogas (permanent occupation) or enviro-loos/biolytic filters/ventilated improved pit latrines (VIPL) (also suitable for periodic occupation).
- Implement master plan, increasing total sewer system capacity across the municipality, as communities in informal settlements and rural regions are not connected, and would thereafter require regular maintenance of infrastructure.
- Promote alternative forms of sewerage disposal and treatment for new developments: minimise wastewater pollution of surface and groundwater, as well as deter vandalism.
- Protect all wetland ecosystems. Maintain their ecological and stormwater purification function. Prohibit water abstraction from and effluent discharge into wetlands.
- Where urban development proposals will exceed infrastructure capacity, qualified staff should be able to assess applications and refuse until the provision is made to deal with the additional loads.

## 2.3.7 Energy

According to the Witzenberg Municipality's Amended Integrated Development Plan (IDP), in Ceres, the cable network is considered adequate to handle a reasonable increase in capacity over the short to medium term. However, Wolseley and Tulbagh face challenges with an insufficient cable capacity of only 2.38 MVA, which fails to meet the Maximum Notified Demand. This necessitates replacing the current 35 mm cables with 70 mm cables to support future growth. The Electricity Master Plan for Ceres, Wolseley and Tulbagh was updated in the 2022/23 financial year with MER funding from the Western Cape Government. It includes a condition assessment of the major network components, information that is considered critical when determining future budget requirements.

A significant constraint, however, lies with Eskom's bulk electricity provision. The Eskom network is under severe capacity pressure across Witzenberg, with demand regularly exceeding the Notified Maximum Demand (NMD). This not only impacts the ability to expand supply but also results in penalties being levied on the Municipality. These constraints present a major risk to Local Economic Development (LED), as they limit growth potential and investment opportunities.

While the Municipality is upgrading street and public lighting to enhance safety, challenges such as cable theft and vandalism continue to undermine efforts to provide reliable electricity and lighting. In certain areas, especially N'Duli and Pine Valley (Wolseley), illegal connections are a significant

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concern. These unauthorised connections not only increase electrical losses but also lead to lost income and pose public safety risks.

*Table 25: Electrical Capacity*

| Major Towns | Notified Maximum Demand | Maximum Demand Growth (NMD) from previous years | Maximum Demand Peak (NMD) |
|---|---|---|---|
| Ceres | 36.5 MVA (Additional 5 MVA applied for in 2019 and additional 1 MVA in 2022). | +0.29 MVA | 36.21 MVA |
| Wolseley | 5.2MVA. | + 0.4 MVA | 4.80 MVA |
| Tulbagh | 4.5 MVA (additional 2 MVA applied for in 2023). | + 0.12 MVA | 4.62 MVA |

Electricity Demand and Supply

Electricity power stations that supply areas such as Ceres (Ceres power station, Bon Chretien substation), Wolseley (Wolseley substation) and Tulbagh (Tulbagh substation).

Although the Municipality has effectively managed overall electricity losses, keeping it at 10.5% annually, which is just above the Department of Energy's norm, the Amended Integrated Development Plan further states that certain areas like N'Duli see losses exceeding 85%, as only 15% of the electricity supplied is metered. The situation worsens in winter, with the N'Duli network frequently tripping due to overload, disrupting services for legitimate consumers. However, the Municipality is in the final stages of implementing an Illegal Connection Strategy, which is expected to significantly reduce losses once fully operational. The goal is to bring total losses below 9% once all affected areas are addressed.

**Directives**

Development of a Municipal Electricity Master Plan (MEMP).

- Finalise and implement the MEMP to guide the long-term development of the Municipality's electricity system. This plan should:
  - Address current and projected energy demand and infrastructure needs.
  - Identify areas for new energy generation facilities and the integration of distributed energy resources like rooftop solar panels.
  - Include a funding model for infrastructure upgrades, ensuring that necessary investments are prioritised.
  - Promote spatial planning informed by energy demand projections to ensure that new developments are served by adequate infrastructure.
- Collaboration with External Stakeholders:
  - Maintain collaboration with external partners, such as Eskom, renewable energy providers, and other stakeholders, to ensure a sustainable energy supply and reduce dependency on traditional power sources.
  - Leverage twinning agreements with international municipalities, like Essen, Belgium, to share knowledge and implement innovative solutions for waste avoidance and energy management.



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## 2.3.8 Cemetery

Due to population growth, the Amended Integrated Development Plan maintains that the demand for burial space has significantly increased, leading to overcapacity at existing cemeteries. This escalating demand requires a strategic approach to ensure that there is adequate space to meet future needs. Currently, areas like Ceres, Bella Vista, N'Duli, and Op-die-Berg face urgent needs for additional burial sites. Approximately 4 hectares of land will be required to accommodate the growing demand for burial space in these areas.

Due to the scarcity of suitable land, the municipality is exploring the option of developing a regional burial site to serve the greater Ceres area, which could help alleviate some of the pressure on local cemeteries. While Wolseley and Tulbagh cemeteries have the potential for expansion, both require significant upgrades, including fencing to prevent increasing instances of vandalism and theft that have become a major concern in recent years.

*Table 26: Cemeteries*

| Names | Service areas and Issues |
|---|---|
| Wolseley | Wolseley (soil and vandalism issues). |
| Tulbagh | Tulbagh (adjacent area available for expansion; soil issue). |
| Prince Alfred Hamlet | Prince Alfred Hamlet (water table issue). |
| Bella Vista | Bella Vista (also serves Ceres and Nduli; water table issue. Would have reached capacity by 2022). |

*Table 27: Land Required for Cemeteries*

| Settlement | 2025 | 2030 | 2035 | 10 Year Total Land Required |
|---|---|---|---|---|
| **Ceres** | 0,32 | 0,36 | 0,40 | 1,09 |
| **Wolseley** | 0,13 | 0,15 | 0,16 | 0,44 |
| **Tulbagh** | 0,11 | 0,12 | 0,14 | 0,37 |
| **PAH** | 0,07 | 0,08 | 0,09 | 0,24 |
| **ODB** | 0,03 | 0,03 | 0,04 | 0,10 |
| **Non-Urban** | 0,34 | 0,38 | 0,43 | 1,16 |
| **Total Municipal Land Required for Cemeteries** | 1,01 | 1,13 | 1,26 | 3,40 |

**Directives**

- Identify and Secure Land for New Cemeteries.
- Expand and Upgrade Existing Cemeteries:
  - Expand Wolseley and Tulbagh cemeteries to accommodate future demand, ensuring that all new plots are accessible and adequately planned.
  - Invest in security measures, such as installing proper fencing, to combat vandalism and theft at existing cemeteries.

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## 2.3.9 Amenities

The following table provides an overview of the current provision of amenities per settlement. Each settlement has been classified according to the CSIR Guidelines (see section on Settlement Function), which uses total population figures to determine the appropriate settlement type. This classification forms the basis for assessing the adequate provision of existing amenities in relation to current population needs. The number and type of existing amenities within each settlement were recorded and compared against the normative standards set out in the CSIR Guidelines to identify any existing gaps or surpluses. The 2025 population figures used in this analysis are based on the latest available estimates and provide a baseline for future spatial planning.

| Settlement Classification | E Small towns/isolated regional service centres | | G Village | | | | H Remote Village | |
|---|---|---|---|---|---|---|---|---|
| | 25 000-60 000 | | 5 000- 25 000 | | | | 500-5 000 | |
| 2025 Population | 53 033 | | | 21 545 | 18 230 | 11 601 | 4 972 | |
| Amenity Type | NORM | Ceres | NORM | Wolseley | Tulbagh | Prince Alfred Hamlet | NORM | ODB |
| **Health & Emergency Services** | | | | | | | | |
| District Hospital (L1) (DH), Specialised (S) | NR | 1 | NR | NR | NR | NR | NR | 0 |
| Community Health Centre | 60 000 | 0 | NR | NR | NR | NR | NR | 0 |
| Primary Health Clinic | 24 000 - 70 0000 | 4 | 5 000 - 7 000 | 1 | 1 | 1 | 5 000 - 7 000 | 1 |
| Satellite (S) | NR | NR | V | 0 | 0 | 0 | V | 0 |
| Mobile (M) | NR | 2 | V | 1 | 2 | 1 | V | 1 |
| Municipal Fire Station | V | 1 | NR | 1 | 1 | 0 | NR | 1 |
| District Fire Station | V | 1 | NR | NR | NR | NR | NR | NR |
| Fire Bakkie | V | V | NR | V | V | V | NR | NR |
| Fire Bakkie Deployment Pump | V | V | V | V | V | V | V | V |
| Police Station - SAPS Contact Point (24km) | NR | 1 | V | 1 | 1 | 1 | V | 1 Satellite |
| **Civic** | | | | | | | | |
| Home Affairs – medium office | N/R | 0 | NR | 0 | 0 | 0 | NR | 0 |
| Home Affairs – small office | 40 000 | 1 | NR | 0 | NR | NR | NR | NR |
| Thusong Centre (community-based “one-stop” development centre) | 1 Per Mun | 1 | NR | NR | NR | NR | NR | NR |
| Magistrate’s Court | V | 1 | NR | 0 | 1 | 0 | V | 0 |
| Municipal Office | 1 Per Mun | 1 | 1 Per Mun | 1 | 1 | 1 | 1 Per Mun | 0 |
| Solid Waste Disposal Site and Recycling Depot | N/A | 1 | NR | 1 | 1 | 1 | V | 1 |
| **Cultural** | | | | | | | | |
| Community Performing Arts Centre | 50 000 (20km) | 1 | NR | NR | NR | NR | NR | NR |
| Museum - medium / small | V | 1 | V | V | 1 | V | V | 0 |
| Local Library | 20 000 | 4 | 5 000 | 1 | 2 | 1 | V | 1 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Mobile Library / Periodic Library | V | V | V | V | V | V | V | V |
| **Social Services** | | | | | | | | |
| Community Hall – large | 60 000 | | 10 000 - 15 000 | | | | NR | 0 |
| Community Hall – medium/small (fringe areas) | 10 000 - 15 000 | 1 | 10 000 - 15 000 | 1 | 3 | 1 | NR | 0 |
| Children's Home | V | 0 | V | 0 | 1 | 0 | NR | 0 |
| Home for the Aged | V | 2 | V | 0 | 1 | 1 | NR | 0 |
| Service Centres for Older Persons | NR | 2 | NR | 1 | 1 | 0 | NR | 0 |
| ICT Access Point | 10000 | 0 | 10 000+ | 0 | 0 | 0 | 5 000 - 10 000 | 0 |
| Post Office/Agency with post boxes | 10 000- 20 000 | 1 | 10 000 - 20 000 | 1 | 1 | 1 | V | 1 |
| SASSA Office (Social Service Office) | 40 000 | 0 | 40 000 | 0 | 0 | 0 | 40 000 | 0 |
| Social Grant Pay Point | V | 0 | V | | | | V | |
| **Education** | | | | | | | | |
| Further Education and Training | V | 0 | NR | 0 | 0 | 0 | NR | 0 |
| Secondary School | 12 500 | 4 | 12 500 | 1 | 1 | 0 | 2 500 | 1 |
| Primary School (Including intermediate school & Private) | 7 000 | 6 | 7 000 | 3 | 3 | 2 | 1 000 | 1 |
| ABET (A) /Skills Training (S) | V | 0 | V | 0 | 0 | 0 | NR | 0 |
| Special Education | TBD | 0 | TBD | 0 | 0 | 0 | NR | 0 |
| Grade R Class at Primary School | 1 000 | 20 | 1 000 | 8 | 6 | 5 | 1 000 | 2 |
| ECD Resource Hub and Care Centre | 20000 | 1 | NR | 1 | 1 | 0 | NR | 0 |
| Small Crèche / Early Childhood Development Centre | 3 000 | 0 | 2 400 - 3 000 | 0 | 0 | 0 | V | 0 |
| **Recreation Facilities** | | | | | | | | |
| Local/Neighbourhood Park (includes play equipment for children) | 15 000 | 0 | 1 000 | | | | 1 000 | |
| Level surface playing field | NR | | 3 000 | | | | 1 000 | |
| Sports Complex | 60 000 | 3 | 15 000 | 1 | 2 | 0 | NR | 0 |
| Grassed Surface (2 football fields equivalent) with or without 500 seat stand | 30 000 | 9 | 30 000 | 2 | 3 | 4 | NR | 1 |
| Cricket Oval | 60 000 | 3 | NR | 1 | 1 | 2 | NR | 0 |
| Athletics/Cricket Stadium (grassed field/ athletics track / stand 3000/ seats) | 60 000 | 3 | NR | 3 | 1 | 4 | NR | 1 |
| Combi-court surface (x2) | 15 000 | 11 | 15 000 | 0 | 5 | 3 | NR | 2 |
| Community Pool | 80 000 | 1 | 10 000 | 1 | 1 | 1 | NR | 0 |

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## 2.3.10 Tourism

According to Witzenberg IDP (2024), tourism is regarded as a key driver of Local Economic Development (LED) in Witzenberg. The local municipality facilitates tourism through service level agreements (SLAs) with three Local Tourism Organisations (LTOs), such as Ceres Business Initiative, Tulbagh Tourism Bureau and Wolseley Tourism Bureau, which promote the area and support local businesses by attracting investment.

The Witzenberg IDP (2024) notes that the sector has experienced strong growth and now contributes significantly to the local economy. In addition to adventure tourism, activities such as fishing, community festivals, seasonal snowfall in Ceres, agri-tourism, and fruit tours draw a range of tourists from Cape Town, other parts of the Western Cape, and inland provinces.

Agri-tourism in particular is growing, as local farmers diversify into tourism-related enterprises to supplement income. The scenic agricultural landscape featuring productive farmland, mountain backdrops, and wilderness areas forms the foundation of the region's tourism appeal. Some farms now operate primarily as tourism destinations, catering to both local and international visitors.

The Witzenberg SDF (2020) recognizes the municipality's value in scientific, recreational, aesthetic, economic, and cultural terms. Regionally, Witzenberg functions as a gateway to the Warm and Koue Bokkeveld and the Tankwa Karoo, making it a vital tourism node in the Cape Winelands and Karoo. It is important to note that rural tourism, especially agri-based initiatives, is preserved and developed in a manner that does not compromise the environmental and cultural character of these areas.

The Department of Tourism (2025), in the *Bojanala: Tourism Newsletter*, highlights the Tulbagh Wine Route as a key destination within Witzenberg. Tulbagh, a Priority Development Area, lies in a valley surrounded by mountains and features a mix of historic wine estates and new boutique wineries. Church Street in Tulbagh, with its provincial heritage monuments, is a key heritage attraction.

Despite these strengths, the Witzenberg SDF (2020) notes that a comprehensive heritage inventory for the full municipal area, particularly in Ceres and the Tankwa Karoo, is still lacking. Some heritage resources have been listed by the South African Heritage Resources Agency (SAHRA) and other secondary sources. The Witzenberg Zoning Scheme provides for overlay zones to manage specific land use challenges. Tulbagh's Church Street has already been designated as a heritage overlay zone to protect its historic value.

<u>Tourism Demand Trends</u>

Tourism in Witzenberg is largely driven by visits to friends and relatives, which, while recording the highest tourist volumes (25,100 visitors in 2021),

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showed a modest decline of -1.61% per year over the past decade. Business tourism, by contrast, experienced the sharpest decline at -12.06% annually.

Most visitors to Witzenberg originate from other regions within South Africa (87.95%), though domestic trips declined by -2.10% annually from 2011 to 2021. International visitors account for 12.05% of trips, and while total international arrivals declined by -8.91% annually, their average length of stay increased, resulting in international tourists overtaking domestic tourists in total bednights spent.

In terms of spending, Witzenberg recorded R589 million in tourism expenditure in 2021, reflecting steady growth of 4.4% annually since 2011. Tourism spend per capita was R4,250, ranking the municipality fourth in the Cape Winelands.

**Directives**

- Support the development of agriculture-based tourism, particularly in the Bokkeveld and Tankwa Karoo regions, while ensuring that development is environmentally and culturally appropriate.
- Implement and promote new tourism routes that support social cohesion and extend tourism activity into townships and rural areas, linking cultural, historical, and natural assets.
- Prioritize the compilation of a full municipal heritage inventory, with particular focus on underrepresented areas like Ceres and Tulbagh, to inform planning and conservation.
- Extend the use of heritage overlay zones beyond Tulbagh where necessary, to safeguard important cultural landscapes and manage land use around heritage assets appropriately.
- Enable the collaboration between Local Tourism Organizations and the farmers to enhance and provide an inclusive environment that will be of benefit to the municipality and greater district.

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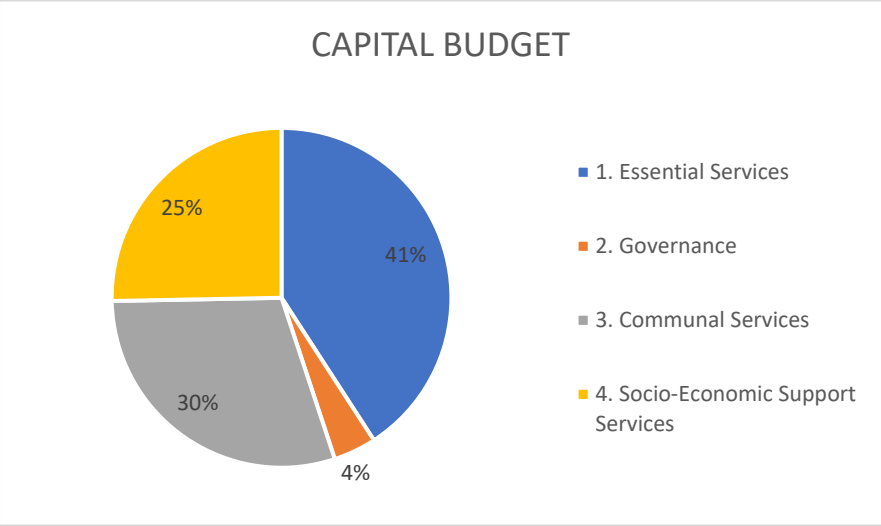
## 2.3.11 Three-Year Municipal Capital Expenditure

The Witzenberg Municipal Service Delivery and Budget Implementation Plan (SDBIP) outlines the municipality's **three-year capital expenditure plan** for the 2025/26, 2026/27, and 2027/28 financial years. Expenditure is aligned to the **municipal IDP's Key Performance Indicators (KPIs)** and associated Strategic Objectives. A detailed list of projects is provided in *Annexure 6*.

### Capital Expenditure Allocation

The capital budget has been distributed across four major KPIs as follows:

| IDP KPI | R | % |
|---|---|---|
| 1. Essential Services | R32 511 186 | 41% |
| 2. Governance | R3 280 000 | 4% |
| 3. Communal Services | R23 966 639 | 30% |
| 4. Socio-Economic Support Services | R20 289 000 | 25% |
| TOTAL | R80 046 825 | 100% |




**KPI 1: Essential Services – R 32 511 186**

For essential services (KPI 01), which include Water Services, Sanitation Services, Roads and Stormwater, Transport Management, Electrical Services, Street Lighting, and Solid Waste Management and Collection, Witzenberg has allocated a total of R32,511,186. These funds are earmarked for the provision and maintenance of basic infrastructure, as well as for improving essential services to meet the needs of informal settlements. Key projects include the development of a taxi rank for Ceres/Bella Vista, the provision of toilets in informal settlements, and the upgrading and/or replacement of bulk infrastructure.

**KPI 2: Governance – R 3 280 000**

For governance (KPI 02), which includes sections such as Human Resources, Administration, Information Technology, Internal Audit and Risk Management, Performance Management, Traffic and Law Enforcement, Building Control, Town Planning, Financial Administration, Income, Supply Chain Management, Integrated Development Planning, Legal and Property Management, and Council, the municipality has allocated R3,280,000. These funds are intended to support institutional transformation and development, ensure financial viability, and maintain and strengthen stakeholder relations. Key projects include upgrades to the traffic department and workshop buildings, vehicle replacements, and the acquisition of furniture and equipment.

**KPI 3: Communal Services – R 23 966 639**

R23,966,639 was allocated toward communal services (KPI 03), which include Environmental Management, Open Spaces, Air and Noise Pollution, Trading Regulations, Amusement Facilities, Cemeteries, Fencing, Amenities, Sport Facilities, and Parks and Recreation. These funds are aimed at providing and maintaining facilities and environments that enhance residents' quality of life. Key projects include acquiring land for a regional cemetery (Ceres/Bella Vista), upgrading streetlights and community halls (Kliprug and Wolseley), and purchasing equipment for air quality monitoring and firefighting.

**KPI 4: Socio-Economic Support Services – R 20 289 000**

The fourth KPI, Socio-Economic Support Services, is a cross-departmental KPI encompassing Social Development, Local Economic Development, Indigent Support, Housing, and Job Creation. This KPI aims at creating an enabling environment that supports the local economy. Key projects include upgrading power stations, rehabilitating Cellier Street, providing infrastructure for informal traders (Op-die-Berg), and upgrading the main roads in Ceres and Tulbagh.

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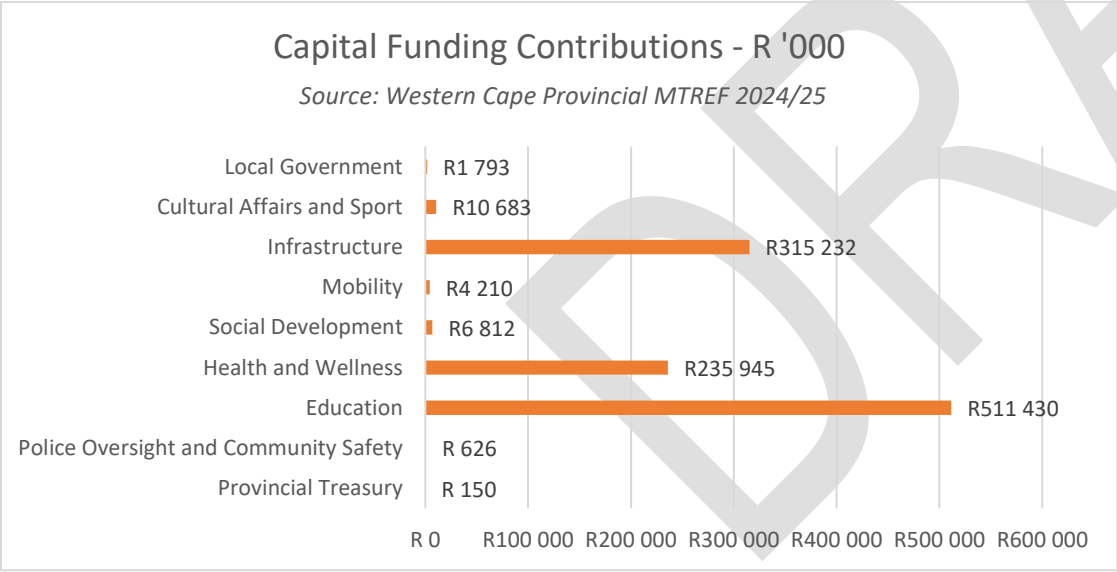
### Western Cape Provincial Government MTREF 2024/25

The 2024 Western Cape Provincial Medium-Term Revenue and Expenditure Framework (MTREF) outlines estimated capital funding allocations from various provincial departments for the 2024/2025 financial year. Witzenberg Local Municipality did not receive any capital allocations from the Department of the Premier, the Provincial Parliament, Departments of Environmental Affairs and Development Planning (DEA&DP), Agriculture, and Economic Development and Tourism. In contrast, the Departments of Education, Infrastructure, and Health and Wellness were the primary contributors, collectively accounting for ±98% of the total capital funding directed to Witzenberg through provincial departmental programmes.

*Figure 22: Provincial Capital Funding 2024/25*




### Directives

- Allocate dedicated budget lines, specifically for Human Settlements and Spatial Development Framework (SDF) implementation, as the current absence of funding limits the municipality's ability to manage growth, address informal settlements, and attract development.
- Allocate budget to strategic infrastructure priorities. Prioritise infrastructure projects according to settlement hierarchy, growth potential and optimal return on investment, as set out in the WCIF 2050.
- Invest in detailed housing market studies and urban planning to create a clear, phased development plan that can attract provincial and external funding.
- Dedicate resources to local economic development initiatives and investor confidence to facilitate and address the current perception of Witzenberg being overlooked.
- Support small business development and skills training aligned with the municipality's economic profile.
- Increase budget prioritisation for community services, especially in areas of social welfare, youth development, and sport and recreation programs, which have shown lower expenditure but are important for social development.
- Use social infrastructure investment as a foundation to reduce vulnerability and support sustainable communities.

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## 2.3.12 Human Settlements & Tenure

### Housing Backlog

The estimated housing backlog/ waiting list total is 8 603. The backlog per settlement as per waiting list and hectares of land required to provide for tenure opportunities is tabulated per settlement:

| Settlement | Waiting list | Land Required |
|---|---|---|
| **Ceres** | 4196 | 62,94 |
| **Op-die-Berg** | 873 | 13,10 |
| **Prince Alfred Hamlet** | 1227 | 18,41 |
| **Tulbagh** | 998 | 14,97 |
| **Wolseley** | 1309 | 19,64 |
| **Total** | 8 603 | **129,05** |

### Informal settlements

Informal settlement data was provided by both the Department of Infrastructure: Human Settlements and Witzenberg Municipality (January 2025). A comparison between the two datasets revealed significant discrepancies, highlighting the rapid expansion of informal settlements in recent years, likely influenced by both the relative economic stability of the municipality during the COVID-19 pandemic and overall urbanization.

Since the approval of the current MSDF in 2020, the number of structures in the oldest informal settlement at Ceres, Polocross (which includes Mooiblom, Zibonele, Polocross, Nkonjane, Mnandi, Eluxolweni and Amos), has grown from approximately 498 to almost 1 200 structures by 2025, almost three times larger than in 2020. Overall, the number of informal structures recorded has increased from 1 509 in 2020 to 8 475 in 2025, which reflects more than a fivefold increase over five years.

Approximately 83.73 hectares of land across municipal settlements are currently informally occupied, with 30% of this located in Wolseley.

### Directives

- Prioritise the urgent development of a comprehensive Human Settlement Plan and Housing Market Study to inform decision-making, coordinate funding applications, and guide spatial investment priorities.
- Undertake a comprehensive informal settlement study to assess the scale, growth dynamics, and service delivery needs of informal settlements, with the aim of developing appropriate management, upgrading, and integration.
- Explore public-private partnerships to unlock underutilised state-owned or strategically located private land for housing.
- Implement an incremental formalisation strategy for land that is informally occupied and suitable to develop, ensuring tenure security and access to basic services.
- Encourage higher-density residential typologies within the existing urban edge to optimise land use and reduce infrastructure costs.
- Integrate social, rental, and gap housing within mixed-income developments to cater to diverse household needs and reduce spatial inequality.
- Use the MSDF and its findings to advocate for increased provincial support, including land release, infrastructure grants, and technical assistance.
- Position Witzenberg as a regional growth node by showcasing its stable economy.
- Establish a live spatial database to track informal settlement growth in real-time, allowing for rapid response and better planning coordination between municipal departments and provincial actors.

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*Figure 23: Number of Informal Structures*

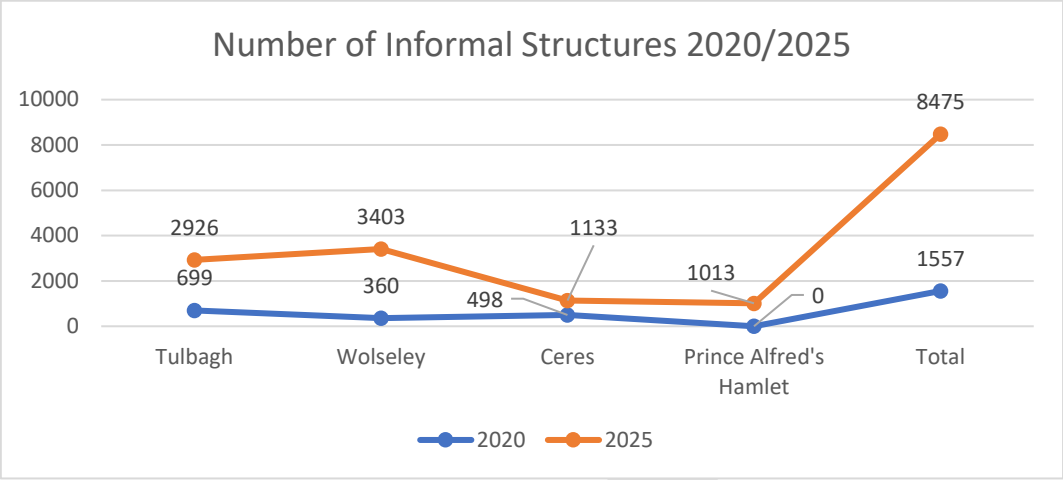


*Table 28: Informal Settlements*

| Settlement | Neighbourhood | Informal Settlement & Precinct Name | | Total Size (ha) of Informal Settlement | Date of Establishment | 2020 MSDF | | 2025 | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Structures | Pop | Structures (Jan 2025) | 2025 Population |
| Tulbagh | Tulbagh | Chris Hani | Helpmekaar | 7,17 | 2013 | 521 | 1560 | 1402 | 4066 |
| | Tulbagh | | Aslakamp | 2,46 | | | | 1265 | 3669 |
| | Tulbagh | | Die Gaatjie | 0,57 | | 48 | 47 | 162 | 470 |
| | Tulbagh | | Kleinbegin | 0,38 | 2012 | 130 | 390 | 97 | 281 |
| **Tulbagh Sub-Total** | | | | **10,58** | | **699** | **1950** | **2926** | **8485** |
| Wolseley | Wolseley | | Zakhele & Pine Valley | 43,0 | 2000 | 360 | 1053 | 3403 | 9869 |
| **Wolseley Sub-Total** | | | | **43,0** | | **360** | **1053** | **3403** | **9869** |
| Ceres | Nduli | | Mooiblom | 1,01 | 1993 | 81 | 243 | 85 | 247 |
| | | | Zibonele | 0,38 | 1997 | 67 | 189 | 95 | 276 |
| | | Polocross | Nkonjane | 0,11 | 1993 | 350 | 1050 | 18 | 52 |
| | | | Mnandi | 1,92 | | | | 575 | 1668 |
| | | | Eluxolweni | 1,68 | | | | 319 | 925 |
| | | | Amos | 0,12 | | | | 41 | 119 |
| **Ceres Sub-Total** | | | | **5,22** | | **498** | **1482** | **1133** | **3286** |
| Prince Alfred Hamlet (PAH) | | | | 24,90 | | 0 | 0 | 1013 | 2938 |
| **PAH Sub-Total** | | | | **24,90** | | **0** | **0** | **1013** | **2938** |
| **Total** | | | | **83,73** | | **1557** | **4485** | **8475** | **24578** |

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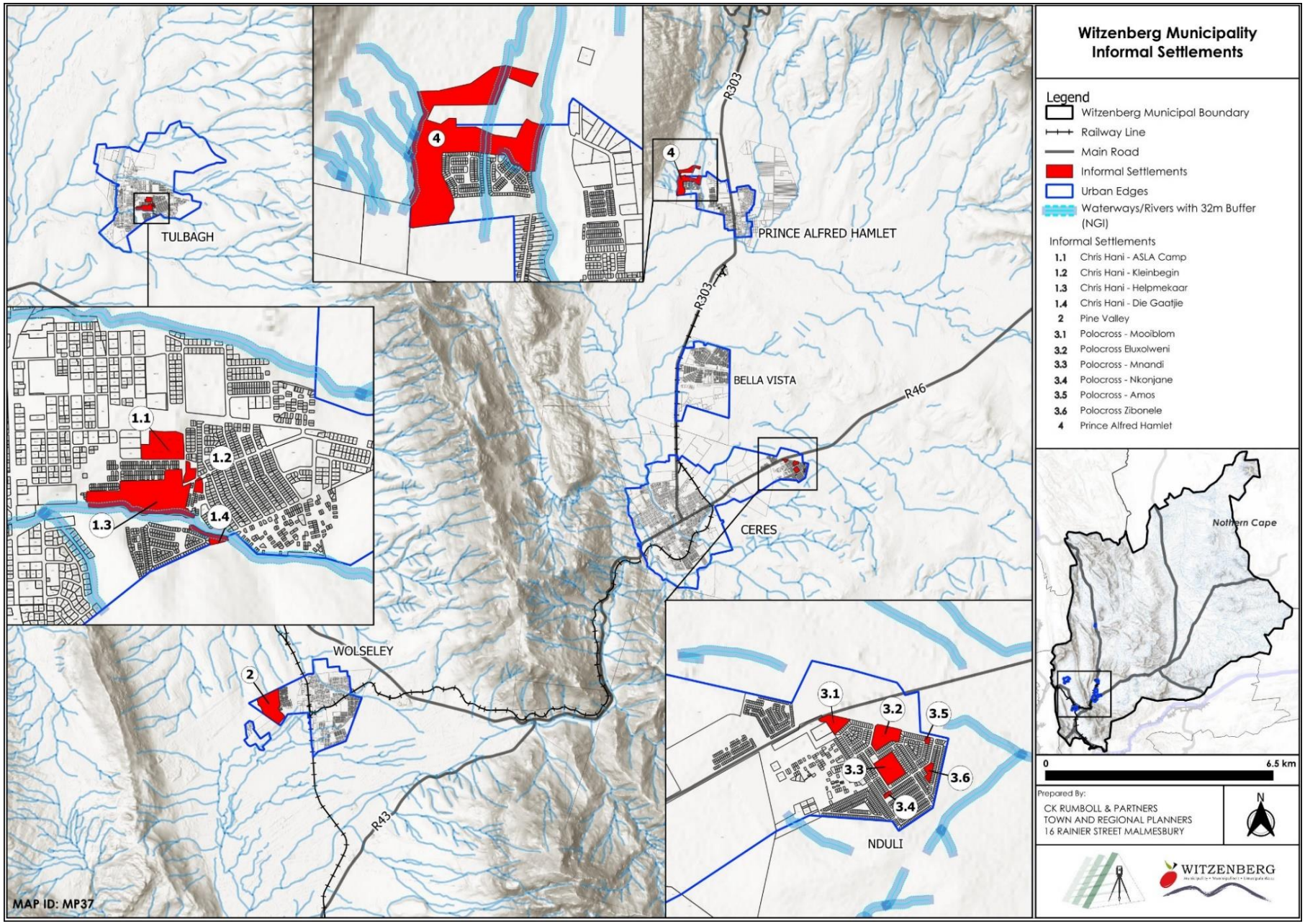
*Map 21: Informal Settlements*



**Housing Pipeline**

While the approved housing pipeline (Map 22) outlines several projects aimed at addressing current housing demand and need, Witzenberg Municipality continues to face substantial constraints that perpetuate the housing backlog. Key challenges include rapid population growth, inadequate bulk infrastructure, particularly in relation to electricity supply, as detailed in the Built Environment and Bulk Services Provision sections of this report, and the occupation of earmarked sites by informal structures, which has delayed the implementation of several projects. Furthermore, the municipality faces a shortage of suitable and developable land, as large portions of available land are constrained by areas used for intense farming (high-value agricultural land), the presence of agri-processing plants and other noxious industrial uses, as well as land identified as Critical Biodiversity Areas (CBAs) and Ecological Support Areas (ESAs). Despite these limitations in identifying new development areas, the housing pipeline does designate specific areas that are suitable for incremental upgrading interventions (see table below).

| Settlement | Project name | Location | Project Detail |
|---|---|---|---|
| Ceres | Nduli 181 | - Mooiblom<br>- Eluxolweni<br>- Mnandi<br>- Nkonjane<br>- Amos<br>- Zibonele | - Combination of top structures, serviced sites, in-situ upgrading and provision of basic services.<br>- Project requires the re-allocation of a portion of informal beneficiaries to Phase H (529 serviced sites) in Vredebes.<br>- The re-allocation of structures in R46 road reserve (Mooiblom) is urgent as the road is prioritized for upgrading due to current poor condition but also as a pre-requisite for the further development of Vredebes. |
| Tulbagh | Tulbagh 427 Housing project (completion of project) | - Kleinbegin<br>- Helpmekaar | - 2013 project was not completed as sites was illegally occupied preventing any further continuation of the project.<br>- Project can only be completed when occupiers has been reallocated. |
| Wolseley | Pine Valley Informal Settlement | - Pine Valley Informal Settlement | - Limited to no availability of basic services.<br>- Future project likely to include a combination of in-situ upgrades, super blocks and basic services (ABS). |
| Wolseley | Montana (700) | - Montana | - Long term top structure project to develop portion of land to the east of Montana for qualifying beneficiaries.<br>- Availability of electricity and bulk infrastructure (especially bulk water storage) to be addressed before project can commence. |
| Prince Alfred Hamlet | Prince Alfred Hamlet Informal Settlement | - Prince Alfred Hamlet Informal Settlement | - No availability of basic services.<br>- Project would likely include a combination of in-situ upgrades, super blocks and basic services (ABS).<br>- In some cases, re-allocation would be required. |

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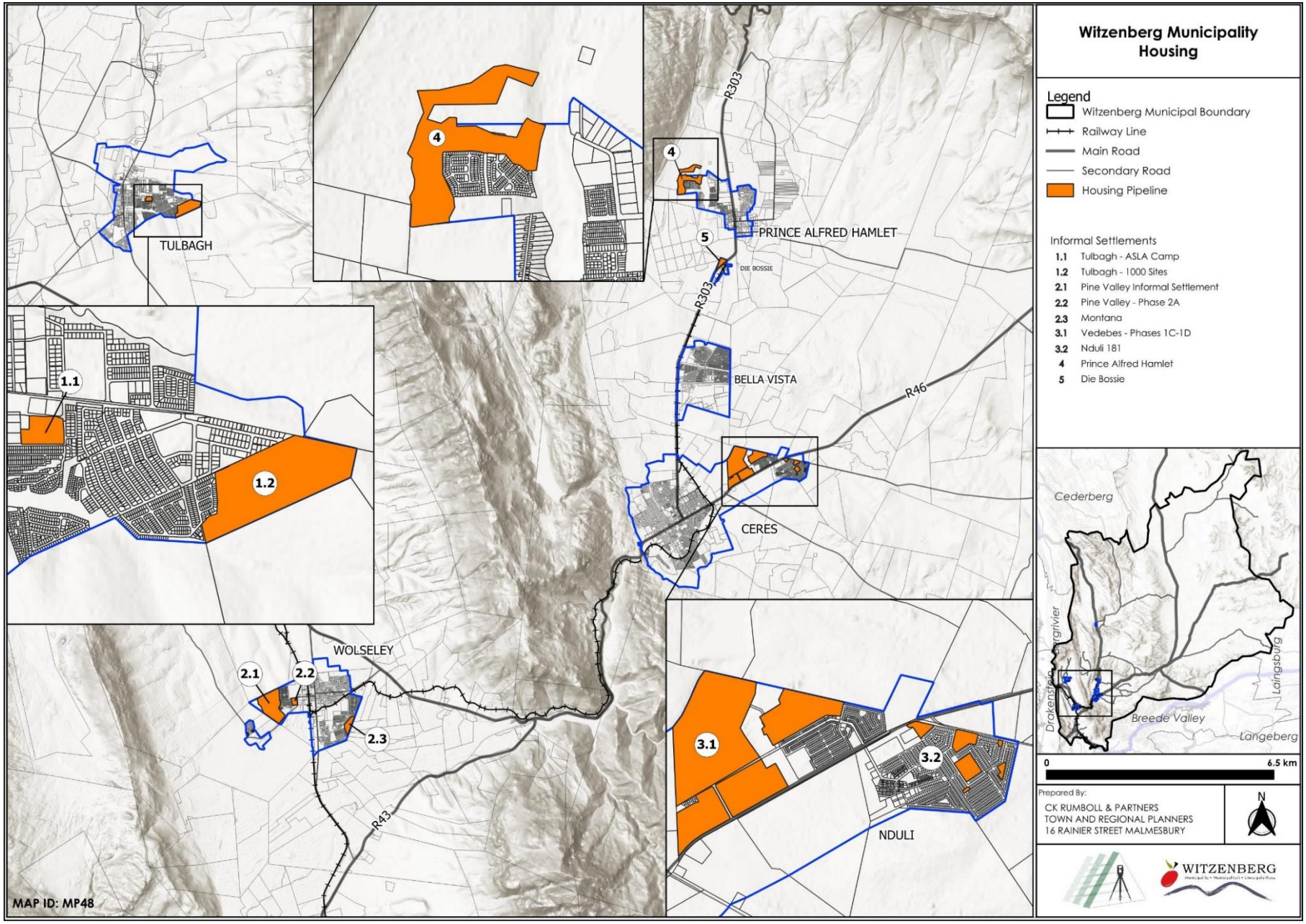
*Map 22: Housing Pipeline*



## 2.4 Sector Plan Spatial Analysis and Directives

Sector plans aid horizontal alignment of spatial development frameworks of neighbouring municipalities and vertical alignment of district municipal and provincial spatial development frameworks.

| Environmental | | | |
|---|---|---|---|
| **Focus** | **Invasive Alien Species Strategy (IAS), 2017** | **Air Quality Management Plan, 2019 Review (Draft)** | **Climate Change Needs Assessment and Response Plan for the Witzenberg Municipality** |
| **Goals** | - Minimise the impact of invasive alien species on ecosystems and the economy of Witzenberg Municipality (WM).<br>- Enable the WM to comply with legislated requirements.<br>- Provide WM with frameworks and implementation processes for reducing the spread of IAS on municipally owned land.<br>- Build capability in WM to implement IAS control/management, as mandated at the local level.<br>- Raise community awareness about IAS. | - Air quality governance meets requirements to effectively implement the Air Quality Management Plan (AQMP).<br>- Reduce atmospheric emission of harmful pollutants.<br>- Systems and tools are established to effectively implement the AQMP. | Develop approaches to adapt to and mitigate the effects of climate change by:<br>- Identifying climate change risks and vulnerabilities.<br>- Understanding adaptive capacity of municipality.<br>- Building resilience by developing climate change actions.<br>- Integrating climate action into planning. |
| **Foster Compliance** | - Comply with requirements of national and provincial regulatory frameworks and programmes, especially the National Environmental Act, No. 107 of 1998 and the National Environmental Management: Biodiversity Act, No. 10 of 2004 (NEM:BA).<br>- If not yet achieved, develop an Invasive Species Monitoring, Control and Eradication (ISMC&E) Plan as required in terms of 2015 SANBI guidelines.<br>- Protect vulnerable and endangered endemic and indigenous fauna and flora by clearing IAS and retaining existing intact ecosystems. | - Required by s.15(2) of the National Environmental Management: Air Quality Act, 39 of 2004.<br>- Ensure that an Air Quality Officer is appointed to develop an AQMP, regulate fuel burning, enforce the air quality by-law, compile an emissions inventory, and report on the implementation of the AQMP each year. | - Integrate climate change adaption into IDP.<br>- Protect and restore natural ecosystems in sensitive (reserve) areas.<br>- Enhance urban resilience through development of green infrastructure.<br>- Strengthen disaster management strategies. |

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| | | | |
|---|---|---|---|
| **Build Awareness** | - Foster linkages between different spheres of government that are carrying out IAS management programmes, to avoid duplication.<br>- If not yet in effect, establish an IAS Task Team through detailing ToRs, as recommended in the IAS Strategy.<br>- Establish Working Groups to develop plans, gather and manage data, manage stakeholder relationships and build community awareness about IAS management.<br>- Treat the IAS Action Plan as a living document and review every five years. | - Establish an air quality forum to ensure communication between different spheres of government and other stakeholders and I&AP.<br>- Establish a compliance monitoring forum in WLM. | - Monitor climate change through appropriate data.<br>- Engage with diverse stakeholders to promote support and collaboration on climate initiatives. Build capacity in municipality and local communities about climate change and adaptive practices.<br>- Partner with NGOs, academic institutions, and the private sector to mobilise resources. |
| **Reduce** | - Reduce the adverse ecological, economic and health impacts of IAS, such as loss of ecosystem services.<br>- Monitor and promote early intervention to prevent species from becoming invasive. | - Establish an emissions reduction strategy.<br>- Promote and facilitate the reduction of greenhouse gases.<br>- Reduce ozone-depleting substances and GHG emissions. | - Reduce dependence on fossil fuels by encouraging renewable energy projects.<br>- Manage water resources, especially in agriculture, by modernising infrastructure, conserving water and restoring riparian systems. |
| **Benefit to Community** | - Invasive alien management, especially for freshwater ecosystem management is a priority.<br>- Clearing alien vegetation in high rainfall areas, to increase runoff, is an important strategy to ensure adequate water provision for the WM. | Reduction of emissions and management of harmful air pollution has environmental and health benefits, protecting ecosystems from degradation through pollution and reducing harms to respiratory health and, for example, carcinogens. | By capitalizing on existing resources and fostering new partnerships, the municipality can:<br>- Reduce its vulnerability to climate hazards.<br>- Promote sustainable development and economic growth.<br>- Enhance the well-being and resilience of its communities. |

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| Economic | | |
|---|---|---|
| **Focus** | **Witzenberg Local Economic Development Strategy, 2025** | **Disaster Risk Management Plan, 2025** |
| **Goals** | A comprehensive LED Strategy, intended to guide implementation over a 5-year period. Strategy seeks to provide guidelines to encourage job creation, foster economic growth, improve quality of life and improve the revenue base.<br>- Facilitate growth of SMMEs.<br>- Create an enabling environment for new businesses.<br>- Support the informal economy.<br>- Support and retain existing businesses. | Building resilience by ensuring that a comprehensive, dynamic, integrated risk management strategy is in place to ensure that the municipality and residents are prepared in the event of a disaster or emergency, ensuring that the most vulnerable are looked after, and that responses are needs-driven, affordable and sustainable. |
| **Foster Compliance** | | Required by the Disaster Management Act, 2002 (Act 57 of 2002), amended 2015. The disaster management plan must be integrated into the IDP and should be considered an annexure to the IDP. |
| **Build Awareness** | Attract investment and promote tourism by promoting Witzenberg as an investment and tourism destination. | Integrated, effective response:<br>- In the event of emergencies and disasters, all roleplayers should be able to respond in an integrated, efficient manner.<br>Evidence-based education, training, and public awareness building:<br>- Promote a culture of risk avoidance by capacitating residents and municipal officials through education, training and public awareness programmes, informed by scientific research. |
| **Reduce** | | Response and Recovery: ensure effective and appropriate disaster recovery by:<br>- Ensuring a uniform approach is in place for disseminating early warnings.<br>- Averting or reducing the potential impact of a disaster or emergency.<br>- Implementing immediate, integrated responses and relief measures around emergency and disaster events.<br>- Implementing reconstruction and recovery measures after an event. |
| **Benefit to Community** | | Communities should be prepared and resilient, so that all stakeholders can play a role in emergencies and disasters. |

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| Transport | | |
|---|---|---|
| **Focus** | **Witzenberg Roads Master Plan, 2020** | **Witzenberg Local Integrated Transport Plan, 2022** |
| **Goals** | Vision: To provide a safe, reliable, effective and efficient road and transport system to serve the public of Witzenberg Municipality.<br>**Goals:**<br>- Integrated spatial planning.<br>- Improve the current road network condition.<br>- Improve the road capacity and plan new roads.<br>- Improve hazardous road locations and road safety.<br>- Improve public transport planning, infrastructure and relations.<br>- Improve non-motorised transport infrastructure.<br>- Plan and improve the freight situation. | Takes into consideration all modes of transportation and infrastructure in the planning and aims to address concerns, gaps and areas of development for the period of implementation of the ITP. (3).<br>In line with the Integrated Development Plan, the ITP seeks to:<br>- Sustainably provide and maintain basic infrastructure.<br>- Support Institutional Transformation and Development.<br>- Create an enabling environment to support local economy. |
| **Foster Compliance** | - Ensure provision of services through the expansion, upgrading and maintenance of culverts, bridges, NMT infrastructure and public transport infrastructure.<br>- Provide dropped curbs to facilitate universal access.<br>- Review and maintain road signage.<br>- Provide appropriate overnight facilities for freight trucks. | |
| **Build Awareness** | Improve data and planning through implementation of recommended plans and studies:<br>- Micro-simulation modelling of the Ceres CBD.<br>- Witzenberg NMT Plan.<br>- Witzenberg Information Signage Study.<br>- Witzenberg Comprehensive Taxi Rank Survey. | |
| **Reduce** | - Reduce road accidents through appropriate road and intersection upgrades.<br>- Improve travel times and safety concerns for NMT users. | |
| **Benefit to Community** | Improved road safety, better public transport amenities and improved accessibility. | |

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| Infrastructure | | | |
|---|---|---|---|
| **Focus** | **Witzenberg Municipality Sewer Master Plan, 2021** | **Witzenberg Municipality Water Master Plan, 2021** | **Witzenberg Municipality Integrated Waste Management Plan, 2021** |
| **Goals** | Development of an accurate model that reflects current sewerage network within the WLM to ensure optimal use of existing capacity and efficient spending for future maintenance and upgrades. | Ensuring an accurate model that reflects current water systems and distribution of potable water within the WLM to ensure optimal use of existing capacity and efficient spending for future maintenance and upgrades. | Moving from current waste management practices, which involve linear processes of collection and disposal in landfill, to more sustainable practice, where waste is avoided and environmental sustainability is upheld. |
| **Foster Compliance** | - Continued provision of basic services, as mandate of local government.<br>- WWTP to be assessed for carrying capacity and to ensure that sludge is treated/disposed of legally. | Continued provision of basic services, as mandate of local government. | IWMP are required in terms of National Environmental Management: Waste Act, 2008 (Act 59 of 2008) to:<br>- Enforce by-laws against polluters.<br>- Uphold conditions of landfill licences.<br>- Maintain and upgrade fleet.<br>- Dispose of sewage sludge in an environmentally responsible manner. |
| **Build Awareness** | Manage sewer system by:<br>- Establishing a model of the sewer network that accurately reflects the existing system.<br>- Implement detailed water demand analysis based on data in the treasury system. | Manage water system by:<br>- Establishing a model of the water network that accurately reflects the existing system.<br>- Implement detailed water demand analysis based on data in the treasury system. | - Provide formal training to municipal staff on integrated and circular waste management.<br>- Initiate programmes to build community awareness about benefits of correct waste disposal. |
| **Reduce** | Minimise waste through:<br>- Optimal use of existing facilities with excess capacity.<br>- Optimisation of the system with regards to capital, maintenance and operational cost. | Minimise waste through:<br>- Optimal use of existing facilities with excess capacity.<br>- Optimisation of the system with regards to capital, maintenance and operational cost. | Reduce waste going to landfill and other environmentally unsustainable waste disposal practices by:<br>- Implementing recycling and hazardous waste programmes, and providing appropriate infrastructure to households.<br>- Providing drop-off facilities in all settlements.<br>- Implementing MRF in Ceres.<br>- Initiating composting programme at PAH Landfill. |
| **Benefit to Community** | Effective asset management and future planning will ensure continued provision and expansion of waterborne sewerage systems to all residents of WLM. | Effective asset management and future planning will ensure continued provision of potable water systems to all residents of WLM. | - Implement 'swop-shops' in low-income neighbourhoods.<br>- Manage and reduce pollution and harmful waste disposal through public education and enforcement of laws. |

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## 2.5 Spatial Analysis and Neighbouring Municipal Resources

| Municipality | Hantam | Karoo Hoogland | Laingsburg | Breede Valley | Drakenstein | Bergrivier | Cederberg |
|---|---|---|---|---|---|---|---|
| **Shared Boundary** | North | Northeastern | Southeastern | Southeastern | South | West | Northwestern |
| **Mountain Ranges** | Houtkapperskop. | Driekop, Kookfonteinberg, Houthaalkop. | Winkelberg. | Slanghoek, Hex River Mountain. | Obiekwaberge, Ontongskop, Bailey's Peak. | Groot Winterhoek Wilderness. | Rietriviersberg, Grootrivier, Alsfontein, Grootberg, Middelberg, Hexberg, Schoongezicht. |
| **Rivers** | None. | None. | Patats. | Breede. | Klein Berg. | Leeu & Olifants. | Groot River. |
| **Conservation & Proclaimed Conservation Areas** | Tankwa Karoo National Park. | Vis River West, Riet, Sout, Sak and Renoster Rivers. | Anysberg Nature Reserve and Towerkop Nature Reserve. Buffelspoort Nature Reserve South of Rouxpos. Gamkaspoort and Klein Swartberg Catchment Areas. | None. | Riparian Vegetation and Environmental Corridor. | Groot Winterhoek Wilderness Area and Nature Reserve. Kouebokkeveld Mountain Catchment Area. | None. |
| **Agriculture Homogeneous Agricultural Practices Agricultural Infrastructure** | Rooibos Tea Factory in Nieuwoudtville. Renewable Energy Facilities near Loeriesfontein. | Livestock (mainly sheep and goat) production, as well as isolated cases of poultry and nuts. | Livestock Farming, with an emphasis on sheep, mutton, and wool farming. | Butchery, nursery, fresh produce market, dairy, chicken hatchery and kennels. | Urban Agriculture and Small Scale Farming | Intensive Fruit and Berry Farming. | Small Grain and Intensive Agriculture (Pome Fruit and some Vineyards). |
| **Transport Network** | R355 into Calvinia. | R354 link into Laingsburg onto the N1, through Breede Valley onto the R46. | N1 link into Breede Valley onto the R46. | R43 Worcester. R46 Touws River. | R44 Gouda via Nuwekloof Pass, R301 Wellington via Bainskloof Pass. | R44/R46 link into Drakenstein through to Porterville. | R303, Middelberg Pass. |
| **Settlement Status** | Calvinia serves as the Main Agricultural Service Centre (Between 5 000 and 25 000). | Sutherland is a Remote Village (Between 500 and 5 000). | Laingsburg Is a Village (Between 5 000 and 25 000). | Worcester is a Regional Service Centre (>100 000). | Paarl is a Large Town (Between 100 000 and 350 000). | Piketberg is a Village and Regional Service Centre (Between 10 000 and 25 000). | Clanwilliam is a Village (Between 5 000 and 25 000). |
| **Investment** | | | R355 to Laingsburg N1 to Cape Town. | R46 link to R43 link to N1 (Worcester to Cape Town). | | | |

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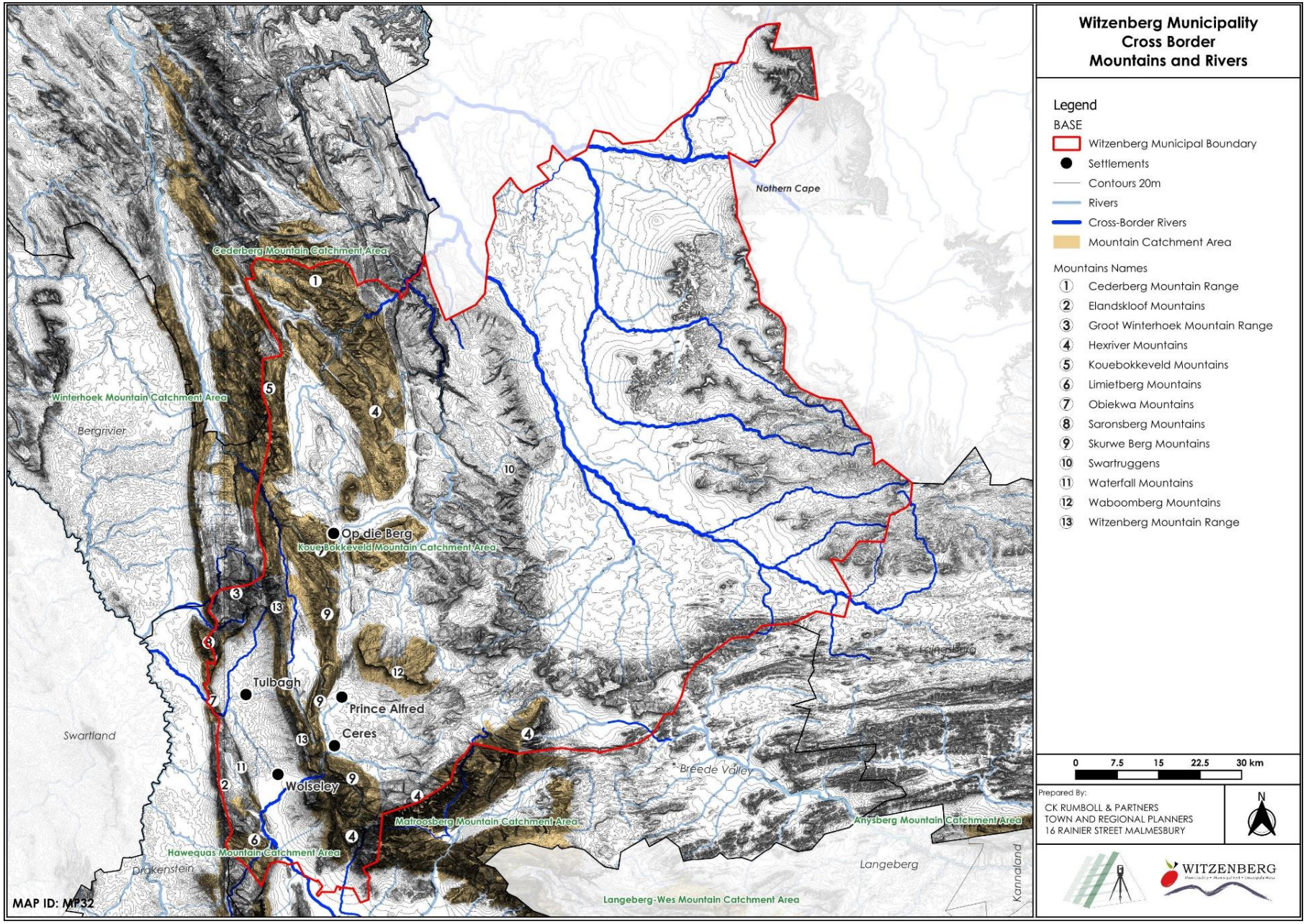
*Map 23: Cross Border: Mountains & Rivers*



# CHAPTER 3: Land Demand & Supply

To allow for effective and sustainable planning of settlements, SPLUMA requires that the future demand and need for housing and related social and infrastructure services be considered and addressed as part of the SDF. For each settlement, the need (required) and demand for land within the short term (5 years) and long term (15-20 years) timeframes will be considered in the spatial proposals.

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## 3.1 Household Growth Projections

The projected need was established using the Midyear Population Estimates, 2024, as published by the Western Cape Government's Department of Social Development, which sourced its data from StatsSA Mid-year Population Estimates, and projecting the household (hh) growth of Witzenberg Municipality as per the table below up to 2045.

The projections reveal households in the Witzenberg Municipal area have likely increased from 54 716 households in 2023 to 57 147 additional households in 2025 (2 431 additional households). Further projections reveal that households will likely increase from 57 147 in 2025 to a total of 88 291 by 2045, which is an increase of 31 144 or 57% households.

*Table 29: Households Growth Projections*

| Settlement | 2023 SEP % | 2023 Pop | 2023 HH | 2025 Pop | Add Pop | Add HH 2025 | 2030 Pop | Add Pop | Add HH 2030 | 2035 Pop | Add Pop | Add HH 2035 | 2045 Pop | Add Pop | Add HH 2045 | 22 year Add Pop | 22 Year Add HH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Ceres** | 32% | 50 777 | **17 509** | 53 033 | 2 256 | **778** | 59 115 | 6 083 | **2 098** | 65 911 | 6 795 | **2 343** | 81 934 | 16 023 | **5 525** | 31 158 | **10 744** |
| **Op-die-Berg** | 3% | 4 760 | **1 641** | 4 972 | 212 | **73** | 5 542 | 570 | **197** | 6 179 | 637 | **220** | 7 681 | 1 502 | **518** | 2 921 | **1 007** |
| **Prince Alfred Hamlet** | 7% | 11 107 | **3 830** | 11 601 | 494 | **170** | 12 932 | 1 331 | **459** | 14 418 | 1 486 | **513** | 17 923 | 3 505 | **1 209** | 6 816 | **2 350** |
| **Wolseley** | 13% | 20 628 | **6 019** | 21 545 | 917 | **267** | 24 016 | 2 471 | **721** | 26 776 | 2 761 | **805** | 33 286 | 6 510 | **1 899** | 12 658 | **3 693** |
| **Tulbagh** | 11% | 17 454 | **18 603** | 18 230 | 776 | **827** | 20 321 | 2 091 | **2 229** | 22 657 | 2 336 | **2 490** | 28 165 | 5 508 | **5 871** | 10 710 | **11 415** |
| **Non Urban** | 34% | 53 950 | **7 113** | 56 347 | 2 397 | **316** | 62 810 | 6 463 | **852** | 70 030 | 7 220 | **952** | 87 055 | 17 025 | **2 245** | 33 105 | **4 365** |
| **Total** | 100% | 158 677 | **54 716** | 165 727 | 7 051 | **2 431** | 184 736 | 19 009 | **6 555** | 205 971 | 21 235 | **7 322** | 256 044 | 43 564 | **17 267** | 90 858 | **33 575** |

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## 3.2 Tenure and Housing Demand

The housing waiting list totalled about 8 700 for IRDP and 1 803 for GAP in April 2025. The typologies are described below:

**Integrated residential development programme (IRDP):** Partial subsidy for those earning R3 500 and less per month. The subsidy includes planning and servicing sites and as a second phase, the construction of housing.

**Informal settlement upgrading programme (UISP):** The programme facilitates the structured in-situ upgrading of informal settlements.

**Social housing (SH):** Development of affordable rental units for families earning R1 500 - R7 500, which is the upper end of the low-income market.

**Individual subsidy (FLISP):** Qualifying households acquire an existing house or a vacant serviced residential stand, linked to a house build contract through an approved mortgage loan.

**First home finance (GAP):** Qualifying households are those in the gap market (do not qualify for a fully subsidised house and do not qualify for mortgage loan from the banks) and earns between R3 501 and R22 000 per month.

Applying household income categories, the subsidy typologies that emerge are listed below and start with the settlement with the highest number of people in need for the specific tenure type:

*Table 30: Tenure Type Demand in Witzenberg*

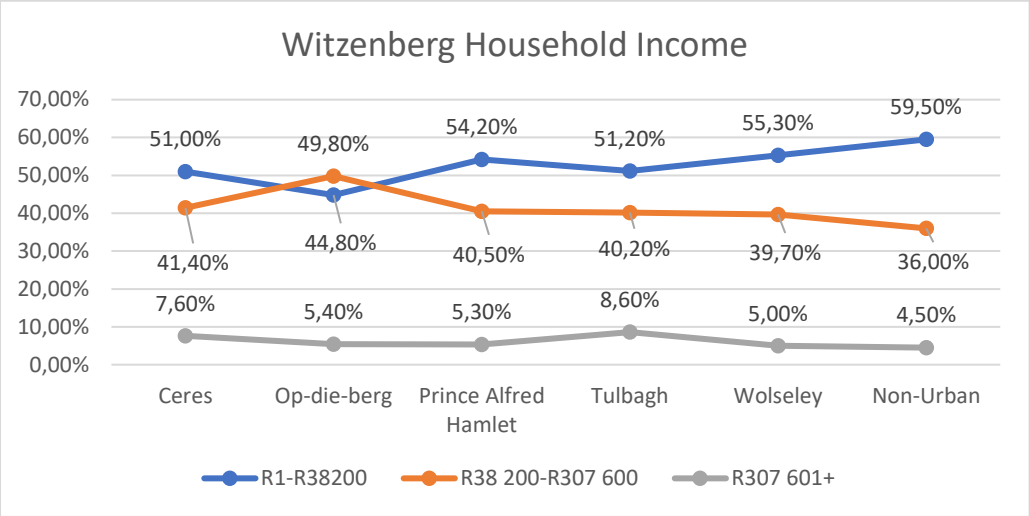
| Tenure Type | Settlement |
|---|---|
| **IRDP** | Non-Urban (Agri), Ceres, Wolseley, Tulbagh Prince Afred Hamlet & Op-die-Berg |
| **UISP** | Ceres, Wolseley, Tulbagh Prince Afred Hamlet |
| **GAP/ FLISP** | Ceres, Non-Urban, Wolseley, Tulbagh, Prince Alfred Hamlet & Op-die-Berg. |
| **Social Housing** | Ceres, Non-Urban, Wolseley, Tulbagh, Prince Alfred Hamlet |

*Table 31: Witzenberg Municipality households per income group (Census, 2011)*

| | Low (No) | Low (%) | Middle (No) | Middle (%) | High (No) | High (%) | Total |
|---|---|---|---|---|---|---|---|
| Ceres | 7 728 | 51,0% | 6 263 | 41,4% | 1 157 | 7,6% | 15 152 |
| Op-die-Berg | 571 | 44,8% | 635 | 49,8% | 69 | 5,4% | 1 275 |
| Prince Alfred Hamlet | 1 612 | 54,2% | 1 205 | 40,5% | 158 | 5,3% | 2 975 |
| Tulbagh | 2 590 | 51,2% | 2 031 | 40,2% | 436 | 8,6% | 5 064 |
| Wolseley | 4 763 | 55,3% | 3 418 | 39,7% | 431 | 5,0% | 8 618 |
| Non-Urban | 8 837 | 59,5% | 5 338 | 36,0% | 667 | 4,5% | 14 828 |

The data depicted in the table above indicates that Op-die-Berg is the only settlement where the proportion of middle-income households (49.8%) exceeds that of low-income households (44.8%). The non-urban areas of Witzenberg have the highest concentration of low-income households in the municipality, with 59.6% of the population earning less than R3,500 per month. Tulbagh has the highest proportion of higher-income households compared to other settlements in the municipality and in Wolseley, 39.7% of households fall into the middle-income category, while 55.3% are classified as low-income. This indicates that in terms of the urban areas in Witzenberg, Wolseley has the most significant income disparity between middle- and low-income households.

*Figure 24: Household Income*




## 3.1 Bulk Infrastructure Capacity

The availability of bulk infrastructure and services contributes to the economy and future development in settlements within Witzenberg Municipality.

According to the Witzenberg Municipality IDP (2024-2025), the region is supported by an extensive infrastructure network, with 327 km of water pipes and 216.2 km of sewer pipes, featuring varying diameters to accommodate different areas. Only 25% of consumers in Op-die-Berg and Prince Alfred Hamlet are not connected to sewer networks and instead make use of septic tanks. There has been an improvement in the maintenance and repair of the ageing pipe systems, and all bulk infrastructure for planned housing projects has been completed and is operational.

Ceres has sufficient water capacity, and at the current supply, it will be sufficient for the next 20 years, excluding supplementation from the boreholes. Sewage and industrial effluent are collected from consumers via a sewer system and treated at the Ceres wastewater treatment plant. The plant services the areas of Ceres, N'Duli, Bella Vista and Prince Alfred Hamlet, however, only the Prince Alfred Hamlet landfill serves the area. In terms of the provision of electricity, the area is serviced by the Ceres Power Station and Bon Chretien Substation. The electrical network receives its bulk electricity from Eskom via two 11kV bulk metering points at Eskom's Ceres Power Station (northwest of the urban area) and Bon Chretien Substation (northeast of the urban area). Based on the Master Planning and Status reports (MPSR) of the 11KV infrastructure in Ceres, Wolseley and Tulbagh for the period between 2022-2032, Ceres total Maximum Demand based on the Eskom-notified maximum demand (NMD) against the average historic demand is 36,500 over 8 years from January 2010 to March 2018. The cable network is considered adequate to handle a reasonable increase in capacity over the short to medium term.

Wolseley's water supply can be regarded as sufficient, serving as the main storage reservoir. However, the limited storage capacity remains a challenge during periods of severe drought. The bulk supply line from the Tierhokskloof Weir, which had been at risk of failure due to age, is currently in the final stages of an upgrade, which will improve supply reliability. The Wolseley Wastewater Treatment Plant (WWTP) was upgraded in 2014, and the system

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includes six booster pump stations. The Wolseley Wastewater Treatment Works (WWTW) requires equipment upgrades based on the recent Green Drop Report 2022. Mechanical and civil upgrades to the plant are planned to ensure that the plant performs at an optimum level and to ensure compliance with national standards. The Wolseley landfill site is licensed for general waste, garden refuse and builders' rubble and has sufficient capacity up to 2026. However, it was forced to close the site after the adjacent informal community burnt down the offices and damaged equipment, and it is not foreseen that the site will be opened again soon. Similar to Ceres, there is an electricity power station that supplies the area (Wolseley Substation); the electrical network receives its bulk from Eskom via a single 11kV bulk metering point at Eskom's Wolseley Substation. Based on the MPSR of the 11kV infrastructure as mentioned above, Wolseley's total Maximum Demand based on the Eskom (NMD), against the average historic demand, was 5,200kVA over 3 years from January 2015 to November 2017.

In terms of Tulbagh, the construction of the Waverenskroon Dam has been completed, providing an additional storage resource for the settlement. The Tulbagh WWTP was upgraded in 2015, and the system includes three booster pump stations. The Tulbagh landfill site has sufficient airspace for 3 months, and a variation to the licence was applied for. If the Waste Variation Licence is not approved, solid waste will have to be transported to either Worcester or Drakenstein at high transport costs. The Tulbagh electrical network receives its bulk electricity from Eskom via one 11kV bulk metering point at Eskom's Tulbagh Substation. Based on the MPSR of the 11kV infrastructure, as mentioned, Tulbagh's total Maximum Demand based on the Eskom (NMD), against the average historic demand, was 4,500kVA over 3 years from January 2015 to November 2017.

Only the above three settlement areas were studied for Grid capacity as outlined in the MPSR. The studies identified the network capacity to accommodate renewable energy technologies in various sections of the networks, both internal and external, without making the grid unstable at any time.

Prince Alfred Hamlet requires a WWTW. Prince Alfred Hamlet landfill site is licensed for builders' rubble and garden refuse only, with the same geo-hydrological issues as the Ceres site. Electricity is supplied by Eskom.

Op-die-Berg has three water sources: a fountain and two boreholes. Due to the quality of the water, only chlorination is required. The absence of a storage dam places the town at risk during periods of severe drought. The wastewater treatment plant serves approximately 75% of the consumers, and the rest are serviced with septic tanks. Therefore, additional capacity is required. The Op-die-Berg landfill site needs to be closed soon due to high operating costs. Electricity is supplied by Eskom.

The following table, as depicted in the 2024-2025 Witzenberg Municipal IDP, illustrates the current service capacities, making use of the traffic light colour code system. The table includes water sources, water storage capacity, water

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reticulation capacity (pipes and pumps), wastewater treatment works capacity, sewerage reticulation (pipes and pumps), electricity supply, electricity capacity, storm water distribution and retention, and waste management. Service capacities needing upgrading or additions are indicated.

| Key | Green – Sufficient | Red – Insufficient / Exceed Capacity | Orange – Requires upgrade | Upgrading / New additional / Replacement |
|---|---|---|---|---|

| Town | Water Source | Water Reticulation | Bulk Storage Capacity (Reservoirs) | Bulk Sewer Distribution | WWTW | Access Roads | Storm water | Waste (Transfer = T, Landfill = L) | Electricity Provider | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Municipal | ESKOM |
| **Ceres** | | | | | | | | T | | |
| **Wolseley** | | | | | | | | N/A | | |
| **Tulbagh** | | | | | | | | T, | | |
| **Prince Alfred Hamlet** | | | | | | | | L | | |
| **Op-die-Berg** | | | | | | | | L | | |

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## 3.1 Settlement Function

Determining the functionality of a settlement ensures that the basic needs of the settlement population are met. It supports the development of integrated and suitable human settlements and helps the municipality and other spheres of government make informed investment decisions based on technical data rather than political influence. It furthermore assists in identifying not only current but also future gaps and the needs in terms of service provision, which ultimately allows for better planning and resource allocation.

Overall settlement functionality is determined by using a refined classification of settlements determined by Guidelines For The Provision Of Social Facilities In South African Settlements developed by The Council for Scientific and Industrial Research (CSIR) and is based on their size and type (role they play in the context of the broader municipality and even district).

This assessment involves determining whether a settlement meets the required thresholds for various social facilities, such as the number of clinics, libraries, parks, and other amenities needed relative to its population size. Factors such as population density, community size, levels of mobility, and socio-economic variation are also considered in this evaluation. The process draws on previous and adapted settlement typologies, including the CSIR 2002 and Cities Network 2005 models. While economic and administrative feasibility is taken into account, these considerations play a secondary role in determining whether a settlement is functionally equipped to meet the needs of its residents. The figure below outlines the various CSIR settlement classifications and indicates the corresponding category for each settlement within the Witzenberg Municipality.

*Figure 25: CSIR Settlement Classification*

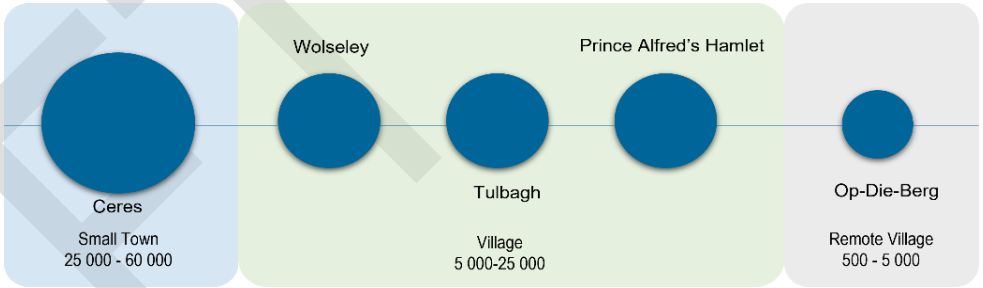


*Table 32: CSIR Settlement Classification Categories*

| | Hierarchy Of Settlements | Catchment Size (No. Of People) | Examples Of Settlement Types |
|---|---|---|---|
| **A** | Metropolitan cities/regions | > 1 000 000 | Johannesburg, eThekwini, Cape Town. |
| **B** | Large cities/small | 350 000 – 1 000 000 | metros Port Elizabeth, Bloemfontein, Pietermaritzburg, Welkom. |
| **C** | Large towns/regional service centres | 100 000 – 350 000 | Nelspruit, Witbank, Krugersdorp, Newcastle, George, Stellenbosch. |
| **D** | Small to medium towns/regional service centres | 60 000 – 100 000 | Ermelo, Harrismith, Mossel Bay, Bethlehem, Bronkhorspruit, Grahamstown. |
| **E** | Small towns/isolated regional service centres | 25 000 – 60 000 | Mount Fletcher, Delareyville, Beaufort West, Graaff-Reinet, Kokstad & **Ceres.** |
| **F** | Dense dispersed settlements (Large continuous development | 10 000 – 100 000 | Ingwavuma, Jozini, Acornhoek. |

| | | | |
|---|---|---|---|
| | with 10+ persons per hectare and up to 10 km2 in extent) | | |
| **G** | Villages | 5 000 – 25 000 | Merweville, Stella, **Wolseley, Tulbagh and Prince Alfred Hamlet.** |
| **H** | Remote villages (Villages more than 20 km from larger settlements) | 500 – 5 000 | Prieska, Pofadder, Loxton, Keiskammahoek & **Op-die-Berg.** |

## 3.2 Settlement growth potential study

The Western Cape Growth Potential Study (2018) determined the settlement and socio-economic status of settlements in the Western Cape outside of the Cape Town metropolitan area, along with their growth potential and investment directives.

The findings of the 2018 Growth Potential Study indicates that Witzenberg Municipality showed the most significant improvement in development potential across the province. Between the GPS13 and GPS18, the municipality recorded the largest gain in municipal development performance according to the Jenks scale, improving from a score of 14 to 44, indicating an upward shift from the “very low” to “medium” growth potential category.

In the Institutional theme, Witzenberg had previously recorded the weakest performance in GPS13, with a score 3.25 standard deviations below the mean. However, by GPS18, the municipality had made a significant recovery in this area, performing only slightly below average (0.14 standard deviations below the mean). All municipalities in the Cape Winelands region showed improvements in their Development Potential Z-scores, with Witzenberg again recording the most notable increase, 0.75 standard deviations, although still slightly below the mean at 0.34 standard deviations. The study identifies the growth potential of the Witzenberg municipal area as medium (44) in relation to the Western Cape.

*Figure 26: Witzenberg Growth Potential*

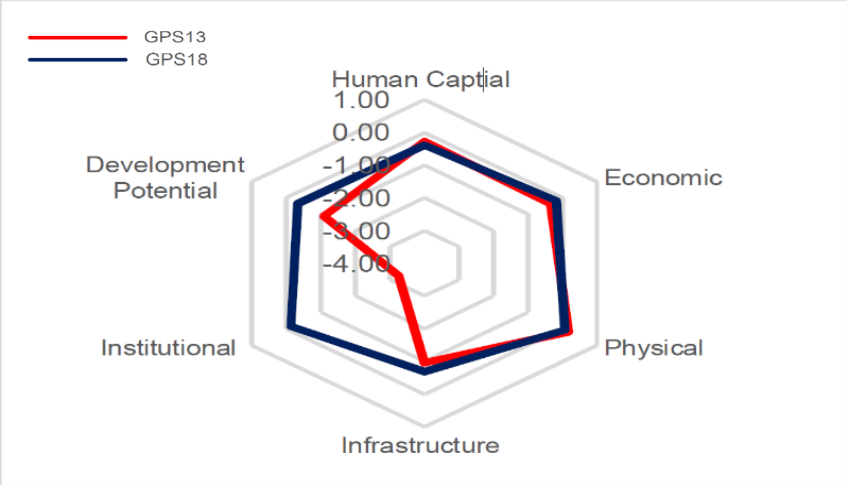


*Table 33: Growth Potential Themes*

| Theme | GPS14 | GPS18 |
|---|---|---|
| Development Potential | Very Low | Medium |
| Economic | Very Low | Medium |
| Physical-Natural | Medium | Medium |
| Infrastructure | Low | Low |
| Human Capital | Medium | Low |
| Institutional | Very Low | Medium |

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## 3.3 Land Required

The following section outlines the total extent of land required for tenure and housing, industrial and business zoned land and amenities. A comprehensive explanation of the methodology applied, including the assumptions, calculation processes, and data sources utilised, is provided in Annexure 9.

### Residential land required:

The table below provides an overview of the total extent of residential land required over a 20-year period. It further outlines the total demand across income categories and for each municipal settlement. The projected household growth, split into Low (subsidised), Medium (taxable) and High-income (taxable) categories, was used to calculate the additional land that needs to be provided for in this SDF cycle. The current waiting list was included in the total land required for the year 2025, in addition to the additional households in 2025.

Households that are fully subsidised earn R3 800 and less per month, and households that are partially subsidised can pay municipal tax. Average erf sizes relative to a particular settlement were applied to calculate the nett land requirements.

*Table 34: Land Demand*

*Key: Sub – households that are fully subsidised earning R3 800 and less per month; Tax – households that are partially subsidised and can pay municipal tax; Low – low income; Mid – middle income; High – high income*

| Additional Households & Land (ha) | 2025 | | | | | | 2030 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Settlement | Households | | | Nett Land (ha) | | | Households | | | Nett Land (ha) | | |
| | Sub | Taxable | | Sub | Taxable | | Sub | Taxable | | Sub | Taxable | |
| | Low | Mid | High | Low | Mid | High | Low | Mid | High | Low | Mid | High |
| **Ceres** | 397 | 322 | 59 | 5,95 | 16,10 | 5,91 | 1 070 | 868 | 159 | 16,05 | 43,42 | 15,94 |
| **Op-die-Berg** | 33 | 36 | 4 | 0,49 | 1,82 | 0,39 | 88 | 98 | 11 | 1,32 | 4,90 | 1,06 |
| **Prince Alfred Hamlet** | 92 | 69 | 9 | 1,38 | 3,45 | 0,90 | 249 | 186 | 24 | 3,73 | 9,29 | 2,43 |
| **Tulbagh** | 137 | 108 | 23 | 2,05 | 5,38 | 2,30 | 369 | 290 | 62 | 5,54 | 14,49 | 6,20 |
| **Wolseley** | 175 | 125 | 16 | 2,62 | 6,27 | 1,58 | 471 | 338 | 43 | 7,07 | 16,91 | 4,26 |
| **Non Urban** | 492 | 298 | 37 | 7,38 | 14,88 | 3,72 | 1 326 | 802 | 100 | 19,89 | 40,12 | 10,03 |
| **Total** | 1 325 | 958 | 148 | 19,88 | 47,89 | 14,81 | 3 573 | 2 583 | 399 | 53,59 | 129,13 | 39,92 |

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| Additional Households & Land (ha) | 2035 | | | | | | 2045 | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Settlement | Households | | | Nett Land (ha) | | | Households | | | Nett Land (ha) | | |
| | Sub | Taxable | | Sub | Taxable | | Sub | Taxable | | Sub | Taxable | |
| | Low | Mid | High | Low | Mid | High | Low | Mid | High | Low | Mid | High |
| **Ceres** | 1 195 | 970 | 178 | 17,93 | 48,50 | 17,81 | 2 818 | 2 287 | 420 | 42,27 | 114,37 | 41,99 |
| **Op-die-Berg** | 98 | 109 | 12 | 1,48 | 5,47 | 1,19 | 232 | 258 | 28 | 3,48 | 12,90 | 2,80 |
| **Prince Alfred Hamlet** | 278 | 208 | 27 | 4,17 | 10,38 | 2,72 | 655 | 490 | 64 | 9,83 | 24,48 | 6,41 |
| **Tulbagh** | 412 | 324 | 69 | 6,19 | 16,19 | 6,93 | 972 | 764 | 163 | 14,59 | 38,18 | 16,33 |
| **Wolseley** | 526 | 378 | 48 | 7,90 | 18,90 | 4,76 | 1 241 | 891 | 112 | 18,62 | 44,56 | 11,22 |
| **Non Urban** | 1 481 | 896 | 112 | 22,22 | 44,81 | 11,20 | 3 493 | 2 113 | 264 | 52,40 | 105,67 | 26,42 |
| **Total** | 3 991 | 2 885 | 446 | 59,87 | 144,25 | 44,60 | 9 412 | 6 803 | 1 052 | 141,18 | 340,15 | 105,17 |

| Additional Households & Land (ha) | | | Additional 20 Year Total | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Settlement | Waiting list | Nett Land Required (ha) | Households | | | Nett Land (ha) | | | Total add. Nett land per settlement incl Wlist |
| | | | Sub | Taxable | | Sub | Taxable | | |
| | | | Low | Mid | High | Low | Mid | High | |
| **Ceres** | 4 196 | 62,94 | 5 479 | 4 448 | 817 | 82,19 | 222,40 | 81,65 | 449,19 |
| **Op-die-Berg** | 873 | 13,1 | 451 | 502 | 54 | 6,77 | 25,08 | 5,44 | 50,38 |
| **Prince Alfred Hamlet** | 1 227 | 18,41 | 1 274 | 952 | 125 | 19,11 | 47,59 | 12,46 | 97,56 |
| **Tulbagh** | 998 | 14,97 | 1 891 | 1 485 | 318 | 28,36 | 74,23 | 31,76 | 149,33 |
| **Wolseley** | 1 309 | 19,64 | 2 414 | 1 733 | 218 | 36,21 | 86,64 | 21,82 | 164,30 |
| **Non Urban** | 0 | 0 | 6 792 | 4 110 | 514 | 101,88 | 205,48 | 51,37 | 358,73 |
| **Total** | 8 603 | 129,06 | 18 301 | 13 229 | 2 045 | 274,52 | 661,43 | 204,51 | 1 269,50 |

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**Industrial and business land required:**

Zoned industrial and business land as well as land for amenities, are required to be prepared for economic growth and to achieved developed economies. The industrial and business zoned land was calculated by making use of a residential to business and industrial ratio. The table below indicates the 5-year projections per category: Business or Industrial and nett land requirements, including the total land required for amenities.

*Table 35: Land Requirement according to household growth*

| Land (ha) requirement according to household growth | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2025 | | | | 2030 | | | 2035 | | | 2045 | | | 20 Year Total | | |
| Main Town | Res | | Bus | Ind | Res | Bus | Ind | Res | Bus | Ind | Res | Bus | Ind | Res | Bus | Ind |
| | Waiting List | Add HH (ha) | | | | | | | | | | | | | | |
| Ceres | 62,94 | 27,97 | 1,09 | 5,45 | 75,41 | 2,94 | 14,68 | 84,24 | 3,28 | 16,40 | 198,64 | 7,74 | 38,68 | 386,25 | 15,04 | 75,21 |
| Op-die-Berg | 13,10 | 2,70 | 0,10 | 0,51 | 7,28 | 0,28 | 1,38 | 8,13 | 0,31 | 1,54 | 19,18 | 0,73 | 3,63 | 37,29 | 1,41 | 7,05 |
| Prince Alfred Hamlet | 18,41 | 5,73 | 0,24 | 1,19 | 15,45 | 0,64 | 3,21 | 17,26 | 0,72 | 3,59 | 40,71 | 1,69 | 8,46 | 79,16 | 3,29 | 16,45 |
| Tulbagh | 14,97 | 9,73 | 0,37 | 1,87 | 26,23 | 1,01 | 5,05 | 29,30 | 1,13 | 5,64 | 69,10 | 2,66 | 13,30 | 134,36 | 5,17 | 25,85 |
| Wolseley | 19,64 | 10,48 | 0,44 | 2,21 | 28,24 | 1,19 | 5,96 | 31,55 | 1,33 | 6,66 | 74,40 | 3,14 | 15,71 | 144,67 | 6,11 | 30,55 |
| **Total Urban** | 129,05 | 56,61 | 2,25 | 11,23 | 152,61 | 6,06 | 30,28 | 170,49 | 6,77 | 33,83 | 402,02 | 15,95 | 79,77 | 781,72 | 31,02 | 155,12 |
| Rural | 0,00 | 25,98 | 1,16 | 5,79 | 70,03 | 3,12 | 15,60 | 78,24 | 3,49 | 17,43 | 158,07 | 8,22 | 41,09 | 358,73 | 15,98 | 79,91 |
| Total, whole municipal area | | 82,58 | 3,40 | 17,02 | 222,65 | 9,18 | 45,88 | 248,72 | 10,25 | 51,26 | 560,08 | 24,17 | 120,87 | 1 140,45 | 47,00 | 235,02 |

Key: Res – Residential; Bus – Business; Ind – Industrial.

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**Land required for amenities**

To determine the total land required for amenities (see Built Environment Analysis) in each settlement, the CSIR Guidelines were applied in conjunction with the estimated population projections determined by the MYPE for the year 2035. The purpose of this analysis is to identify the number and type of amenities that will be required over the next ten years. Each settlement was classified into a specific settlement type based on its projected population, as outlined in the CSIR Guidelines. These guidelines provide normative standards that indicate the number of amenities required per settlement type, as well as the average land required for each amenity. By applying these norms, the total land requirements for various amenity categories were calculated and are presented in the table below. A detailed breakdown of the specific amenities, such as the total number of secondary schools ECD's, clinics, etc, is provided in Annexure 5.

*Table 36: Land required for Amenities*

| Classification | Settlement | 2035 Population | Health and Safety (Ha) | Civic (Ha) | Social & Cultural Services (Ha) | Education Facilities (Ha) | Recreation & Sports (Ha) | Cemeteries |
|---|---|---|---|---|---|---|---|---|
| **Small to medium towns/regional service centres (60 000 – 100 0000** | Ceres | 65 911 | 1,50 | 0,06 | 0,26 | 16,52 | 3,91 | 1,09 |
| **Small towns/isolated regional service centres (25 000 – 60 000)** | Wolseley | 26 776 | 2,18 | 0,00 | 0,51 | 7,84 | 1,37 | 0,44 |
| **Village (5 000-25 000)** | Tulbagh | 22 657 | 0,71 | 0,00 | 0,22 | 3,54 | 2,17 | 0,37 |
| | Prince Alfred Hamlet | 14 418 | 0,38 | 0,00 | 0,15 | 10,06 | 0,66 | 0,24 |
| **Remote Village** | Op-Die-Berg | 6 179 | 0,00 | 0,00 | 0,02 | 12,46 | 0,31 | 0,10 |
| **Total (Urban Area)** | | **135 941** | **4,76** | **0,06** | **1,16** | **50,43** | **8,42** | **0.77** |

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Ceres, currently classified as a Small Town or Isolated Regional Service Centre, is expected to grow into a Small to Medium Town or Regional Service Centre by 2035. To accommodate this anticipated growth, it is estimated that the settlement will require one additional community healthcare facility resulting in about 1.5ha of additional land required for the provision of adequate health care. For social and cultural facilities, approximately 0.25 hectares will be needed to provide for local markets. The greatest demand for land lies in the provision of educational facilities, with an estimated 16.52 ha required to accommodate 3 new primary schools, 4 secondary schools, 2 ECD resource hubs, and 27 ECD centres (crèches).

Wolseley is currently classified as a Village and is expected to grow into a Small Town or Isolated Regional Service Centre by 2035. In terms of health and safety, 4 additional primary health clinics will be required, for social and cultural services, approximately 0.51 ha and for education, 1 additional primary and secondary school will be required, along with 19 Grade R Classes and 11 ECD's/Small crèche, resulting in a total of 7.84 ha that will be required for the provision of educational facilities. In terms of recreation and parks, approximately 1.07 hectares will be required to ensure sufficient provision of recreational spaces.

Tulbagh, currently classified as a Village, is expected to retain this classification over the next 10 years. Though the settlement will retain its classification, some growth is still expected. As such, 4 additional primary health clinics will be required, resulting in a total of 0.71ha of land required for adequate healthcare provision. For social and cultural facilities, about 0.22 hectares will be required. In terms of education, the existing number of primary schools is expected to remain sufficient; however, one additional secondary school, 17 Grade R classrooms, and nine Early Childhood Development (ECD) centres will be required. This will result in a total land requirement of approximately 3.54 hectares for education-related facilities.

Similar to Tulbagh, Prince Alfred Hamlet is also currently classified as a Village and is expected to retain this classification over the next 10 years. To accommodate future growth, 2 additional primary health clinics of 1.2ha each will be required. For social and cultural facilities, about 0.15 hectares will be required to accommodate 3 local markets and 2 local libraries. In terms of education, the existing number of primary schools is expected to remain sufficient; however, one additional secondary school, 9 Grade R classrooms, and 6 Early Childhood Development (ECD) centres will be required. This will result in a total land requirement of approximately 10.06 ha for education-related facilities.

Op-die-Berg, classified as a Remote Village, is expected to retain this classification. In terms of population growth, however, it is estimated that by 2035 the settlement will require 0.02ha of land to make provision for a local market. In terms of education, an additional 12.48 ha of land will be required in order to provide adequate education facilities. For recreation and parks, about 0.31 hectares will be required to provide sufficient recreational spaces.

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The municipality is currently in the process of identifying suitable land for the development of a regional cemetery, with Ceres being a potential location. Rising land prices have presented a significant challenge in securing an appropriate site. In the meantime, the municipality has made budgetary provisions to expand existing cemeteries in all towns during the 2025/26 financial year, and to acquire and develop land for the regional cemetery in Ceres/Bella Vista in 2027/28.

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# CHAPTER 4: Vision, Mission & Overall Issues

This chapter provides an overview of the overall municipal challenges.

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## 4.1 Strengths, Weaknesses, Opportunities and Threats

The following table provides a Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis of the biophysical, social & economic and built environments (as per the Status Quo report).

| Strengths | Weaknesses |
|---|---|
| **Settlements**<br>• Ceres, Tulbagh, and Wolseley exhibit high to moderate growth potential.<br>• Ceres functions as a strong agri-service and processing hub.<br>• Tulbagh and Wolseley have strong tourism potential.<br>**Natural Resources (Biophysical)**<br>• Regionally significant agricultural sector (apples, pears, small grain, grazing).<br>• Mountain ranges (Witzenberg, Skurweberg, Winterhoek) provide eco-tourism and scenic value.<br>• Rivers and irrigation dams support intensive farming and horticulture.<br>**Economy (Socio-Economic)**<br>• Strong and stable agricultural sector.<br>• Existing agri-processing facilities and established export relationships (USA, EU).<br>• Cultural and heritage assets (Tulbagh heritage town, historic landscapes).<br>**Infrastructure & Accessibility (Built Environment)**<br>• Strong regional road linkages: MR310, R303, R46, and R43.<br>• Rail infrastructure and municipal/provincial road networks.<br>• 224 km of water and 199 km of sewer pipes connect all urban areas.<br>• Municipality's strategic location near Cape Town and Cape Winelands, enhancing logistics and tourism potential. | **Settlements**<br>• Housing backlog and rapid growth of informal settlements.<br>• Shortage of land for residential purposes.<br>• Significant reliance on government grants.<br>• Informal Settlements often located on land with sensitive biodiversity or on land with a high disaster risk.<br>**Natural Resources (Biophysical)**<br>• High exposure to wildfires, floods, and droughts.<br>• Invasive alien vegetation and soil erosion which threaten ecosystems (endemic) and water security.<br>**Economy (Socio-Economic)**<br>• Low economic output despite relatively high employment rates.<br>• Seasonal employment resulting in income instability.<br>• Economy vulnerable to climate change impacts.<br>• Limited skills base due to lack of training and tertiary education.<br>• Youth unemployment and skilled labour out-migration.<br>• Social issues linked to seasonal farm work (e.g., alcohol abuse, unstable housing).<br>**Infrastructure & Services (Built Environment)**<br>• Reliance on Eskom.<br>• Inadequate water storage dams in Wolseley and ODB increasing drought risk.<br>• Ageing bulk infrastructure.<br>• Limited public transport between settlements. |

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| Opportunities | Threats |
|---|---|
| **Natural Resources (Biophysical)**<br>• Expansion of renewable energy (solar, wind) beyond the Komsberg REDZ.<br>• Integrated catchment management and clearing IAS to improve water supply.<br>• Eco-tourism opportunities through mountain trails, wine tourism, and heritage tourism.<br>**Economy (Socio-Economic)**<br>• Niche agricultural products (organic, value-added agro-processing).<br>• Skills development through partnerships with TVET colleges and universities.<br>• Partnership with Essen Municipality (Belgium) - waste management programmes.<br>**Infrastructure & Accessibility (Built Environment)**<br>• Investment in a freight depot/logistics hub to strengthen rail freight and reduce road pressure.<br>• Growing recognition of rail's strategic role in freight transport.<br>• Catalytic projects to drive infrastructure expansion and investment.<br>• Expansion of ICT infrastructure for remote work and SMMEs.<br>• Potential for climate-resilient housing using innovative, affordable building methods.<br>• Worcester Regional Landfill development enabling phased waste solutions. | **Natural Resources (Biophysical)**<br>• Erratic rainfall, heatwaves, shifts in micro-climates, and habitat instability.<br>• Drought risks for towns without sufficient water storage<br>• Land degradation reducing long-term agricultural productivity.<br>**Economy (Socio-Economic)**<br>• Economic globalisation and mechanisation reducing demand for unskilled labour.<br>• Displacement of farm workers due to mechanisation and automation.<br>• Global economic shifts affecting export markets. (US Tariffs)<br>• Persistent poverty and inequality may heighten social tensions.<br>**Infrastructure & Services (Built Environment)**<br>• Insufficient and unreliable electricity supply, loadshedding, and Eskom bulk provision limitations.<br>• Budgetary constraints for operations and infrastructure (e.g., fleet, transfer stations).<br>• Delays in critical infrastructure upgrades could cause service disruptions.<br>• Urban sprawl into high-value agricultural and sensitive environmental areas. |

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## 4.2 Settlement Transitions

Within settlements, the following transitions are important:

| From | To |
|---|---|
| **Built Environment** | |
| Fragmented communities destroying the unique character and quality of life in settlements:<br>▪ Unsympathetic architecture and structure.<br>▪ Wide roads and excessive black tar surfaces.<br>▪ Conflict between pedestrians and motorcars.<br>▪ Unsympathetic advertising and signage in commercial areas.<br>▪ Service infrastructure clutter such as cellphone masts, satellite dishes, network and electrical cables.<br>▪ Lack of continuous open space networks.<br>▪ Removal of trees to install solar or construction of informal structures.<br>▪ Absence of Non-Motorized Transport (NMT) and inadequate street furniture and pedestrian walkway provision. | Rejuvenated and growing settlements to be livable and diverse and enabling the population to be economically mobile:<br>▪ Promote complementing architecture.<br>▪ Soften main roads in settlements and calm traffic.<br>▪ Promote pedestrian and cycling pathways (NMT).<br>▪ Develop a code for where and how to display billboards, guard natural gateways and prohibit signage and advertisements along water side of developments.<br>▪ Promote underground instead of above ground service reticulation including communication networks.<br>▪ Protect the agricultural and conservation landscape.<br>▪ Promote alternative open spaces as part of an Open Space network.<br>▪ Encourage tree planting and require each land unit being created to plant two trees and prohibit removal of trees of 20 years+.<br>▪ Prepare for climate change.<br>▪ Allow topography to inform development. |
| The prioritisation of industrialisation in Ceres at the expense of broader human and social development and resulting in a decline in the overall quality of life for residents. | A balanced development model that integrates industrial activity with sustainable urban growth, improved living environments, and inclusive economic opportunities. |
| Settlement urban edges were delineated for 5-years whilst low densities prevailed. | Intensify land uses within settlement edges in accordance with IZS. |
| All over low density settlement patterns.<br><br>Fragmentation and isolated precincts constituting settlement development. | Promote rejuvenation and densification of settlements whilst keeping precinct character taking into account: promote infill development, increased floor factor, and potential subdivisions or re-development.<br>Implemented precinct plans. |
| Vacant land that is developable belonging to the municipality. | Promote development of well-located state land:<br>▪ Enhance economic mobility and sustainable settlements.<br>▪ Promote NMT and provide adequate and well-maintained walkways. |
| **Socio Economic** | |
| Good primary and secondary schools, yet only 5.8% (StatsSA) of the population aged 20+ have reached higher education. Though stable, a predominantly low-skilled labour force due to the lack of education and training facilities | Ensure there are accessible opportunities for educational progression, for example FET colleges, skills schools and university satellites.<br>Promote crèches and preschools and provide for safe, multi-disciplinary schools.<br>Provide for skills training.<br>Promote entrepreneurial spaces and skills. |
| Quality health care remains a continuous need. | Deliver supportive and high-quality community health care across the municipal area. |
| **Biophysical Environment** | |
| Extensive agriculture removes natural vegetation. | Protect agricultural land and promote conservation. |
| Landscapes determine the status of assets and include Agricultural landscape, Wilderness, Waterways and connectors, Cultural-historical landscape, Connector routes and Corridors and Community facilities and activities. | Enhance landscapes and utilize assets as tourist destinations.<br>Support expansion of conservation initiatives. |

## 4.3 Settlement Challenges

Overall challenges derived from the Status Quo analysis of Witzenberg Local Municipality.

- **Inaccurate Population Data and Poor Planning Alignment** – Census figures do not reflect actual and current population growth, resulting in an underestimation of population numbers. This affects spatial planning accuracy, limits proactive land use planning, and hampers the municipality's ability to secure adequate government funding.
  - Support and strengthen existing localised population and settlement growth monitoring systems and advocate collaboration between Stats SA and provincial departments.
  - Advocate for improved intergovernmental data sharing and alignment to ensure population figures inform land demand, housing projections, and infrastructure planning.

- **Rapid Urbanisation and Informal Settlements** - The municipality faces increasing pressure from in-migration, with people moving into settlements in search of employment and housing. This has led to the exponential growth of informal settlements, placing strain on infrastructure and basic services.
  - Identify and prioritise areas for incremental upgrading of informal settlements within safe, well-located zones.
  - Reserve and pre-plan land parcels for future urban expansion, especially in towns experiencing high in-migration.
  - Promote mixed-use, higher-density developments within urban cores to minimise urban sprawl.
  - Promote collaboration with farm owners to explore sustainable and affordable solutions for the accommodation of seasonal and permanent farmworkers. This may include incentivising the development of on-farm housing through mechanisms such as the lowering of development charges, expedited land use application processes, or targeted infrastructure support where feasible. Such initiatives should ensure compliance with minimum living standards and aim to reduce pressure on town-based housing demand, while supporting the agricultural economy and improving the quality of life for farmworkers.

- **Economic Dependence on Agriculture** - While the agricultural sector provides a stable economic base, it limits resilience. The lack of economic diversification makes the municipality vulnerable to sector-specific shocks and reduces employment options for residents.
  - Designate and promote economic opportunity zones near transport corridors and main towns to attract non-agricultural investment (e.g., agro-processing, logistics, renewable energy).
  - Support the development of multi-purpose rural service nodes that combine light industry, local trading, and services.
  - Encourage land use that enables home-based businesses and informal trading within settlements.

- **Low-Skilled Labour Force and High Dependency on Government Grants -** The majority of the labour force is low-skilled, contributing to widespread underemployment and a large dependency on social grants and subsidised housing. There is a significant gap in mid- to high-skilled labour, limiting innovation and economic diversification.
  - Prioritise spatial planning for education and training facilities (TVET colleges, skills centres, collaboration with Elsenburg).

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- Promote land uses that support innovation spaces, incubators, and SMMEs, particularly in tourism and agro-processing.

- **Underinvestment from Government and Private Sector -** Despite strong development potential, the municipality receives limited support and investment from key provincial departments such as Environmental Affairs and Development Planning (DEA&DP), Agriculture, and Economic Development and Tourism. This lack of institutional support hampers local development initiatives.
  - Prepare investment-ready precincts through proactive planning, zoning, and infrastructure readiness to attract public-private partnerships.
  - Align capital expenditure and infrastructure plans with areas of demonstrated growth and potential to leverage provincial and national funding.
  - Clearly identify Catalytic Projects in the MSDF that align with provincial and national development strategies.

- **Unbalanced Land Use and Spatial Conflicts -** Competing land use pressures are evident, such as the interface between noxious agri-processing facilities and adjacent residential areas, creating tensions in settlement planning and environmental management.
  - Introduce buffer zones and transitional land uses between noxious activities and residential areas.
  - Enforce stricter land use management mechanisms through zoning scheme updates and enforcement.
  - Promote agri-industrial clustering in designated zones away from residential settlements.

- **Loss of Productive Agricultural Land –** Witzenberg is characterised by extensive high-potential agricultural land, which underpins its economy and provides the majority of local employment. However, the municipality faces a critical shortage of land within existing urban edges to meet growing housing demand, particularly for the formalisation or relocation of informal settlements. Addressing this need often requires expanding the urban edge, which would come at the cost of productive agricultural land. This presents a complex planning dilemma for the municipality: how to balance the need for housing against the protection of agricultural land and the jobs it sustains.
  - Define and map agricultural protection zones to safeguard key productive areas.
  - Prioritise densification and infill development within existing urban edges to reduce pressure on surrounding farmland.
  - Develop spatial guidelines for responsible urban edge expansion, based on land suitability, infrastructure capacity, and agricultural value.

- **Speculative Land Ownership and Limited Development Activity** - Several property owners have obtained land use rights with no intention to develop. This speculative behaviour inflates land prices and deters genuine investment, leading to stalled development.
  - Introduce phased development incentives for landowners who actively develop within specified timeframes.
  - Encourage selling land where the execution of approvals is stalled.
  - Monitor land with dormant approvals and re-assess zoning/designations as part of a regular land audit process.

- **Physical and Spatial Constraints -** Geographic limitations, such as topographical barriers in Op-die-Berg, and land scarcity in Ceres, restrict expansion and contribute to housing backlogs and service delivery challenges.



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- Promote the development of alternative settlements or satellite nodes where physical barriers limit growth (e.g., outside constrained areas in Op-die-Berg and Ceres).
- Conduct a detailed land suitability assessment to guide new housing and service expansion zones.
- Invest in bulk infrastructure upgrades to support densification where land is limited.

## 4.4 Draft Spatial Vision and Goals

Witzenberg Municipality's draft spatial vision is to become:

"A dynamic, resilient municipality that drives inclusive and diversified economic growth, encourages spatial transformation and creates sustainable, liveable spaces that attract investment, foster innovation and empower future generations."

To achieve the municipal vision, the municipality must:

- Be adaptable to changing trends and needs
- Strengthen the primary economic driver while supporting and stimulating complementary economic drivers.
- Attract investment (commercial, industrial, residential).
- Elevate municipal role at regional, provincial & national levels.
- Retain wealth generated within the municipal boundary.

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# CHAPTER 5: Settlement Proposals

A compact urban form supports spatial sustainability, one of the cross-cutting planning principles as advocated in SPLUMA and LUPA. Both the general directives and specific settlement proposal that follow in this chapter, enhance the five SPLUMA and LUPA principles to achieve a compact urban form.

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## 5.1 General Settlement Proposals

The table below presents the general spatial proposals and directives applicable to all urban settlements within the Witzenberg Municipal Area. These proposals are categorised according to their thematic focus and are linked to the corresponding spatial goals they address. Each directive aims to promote either the protection, change, or development of the municipal area.

The spatial goals of the Witzenberg Municipality are as follows:

1. **Adaptability to Changing Trends and Needs**
2. **Strengthening Primary Economic Drivers While Supporting Complementary Drivers**
3. **Improving the Quality of Life of Existing Residents While Attracting New Residents Who Can Contribute to the Local Economy**
4. **Attracting Investment (Commercial, Industrial, and Residential)**
5. **Elevating the Municipality's Role at Regional, Provincial, and National Levels**
6. **Enhancing Wealth Retention**

| PUBLIC REALM (AMENITIES) AND BEAUTIFICATION | | | |
|---|---|---|---|
| **Sub-Category** | **Proposal Code** | **Spatial Goal Number** | **Proposal** |
| **Social Infrastructure and Spaces** | **G1** | **3** | Prioritise the provision of social infrastructure to enable safe living environments. |
| | **G2** | **3** | Strengthen and encourage community spaces and squares. Public Realm & Open Spaces<br>- Promote multi-functional recreational areas (e.g., children's play parks, day camping and picnic facilities).<br>- Promote urban-rural linkages and use "soft" land uses such as sports and recreation facilities linked to routes (e.g., hiking, mountain biking, bird watching, wildflower viewing, horse trails, fishing and water sports). |
| **Safety** | **G3** | **3** | Promote security of and maintenance of existing police stations. |
| | **G4** | **3** | Support provision and manage adequate street lighting. |
| **ICT** | **G5** | **1** | Encourage the provision of communication infrastructure (ICT hubs). |
| | **G6** | **1** | Guide installation of ICT hubs by means high level public realm precinct plans including active and passive open spaces and activity nodes and streets. |

| | | | |
|---|---|---|---|
| | **G7** | **1** | Develop practice note on placement and aesthetics of IT hubs in settlements and cell phone and communication masts in settlements and in rural areas. |
| **Institutional Facilities** | **G8** | **3** | Prioritise the provision of and protect and maintain existing sports grounds. |
| | **G9** | **3** | Support the establishment of crèches and other education facilities in residential areas subject to space requirements and adequate parking provision. |
| | **G10** | **3 & 6** | Prioritise the provision of training centres, creches, schools and aftercare facilities to improve educational levels overall |
| **Cemeteries** | **G11** | **3** | Plan for adequate expansion of cemeteries. Ensure cemetery capacity are monitored to address additional space requirements timeously. |
| | **G12** | **3** | Avoid the location of cemeteries:<br>- Within flood plains and determine or consider flood lines.<br>- On unsuitable soil and where the water tables is high. |
| | **G13** | **3** | Support securing (fence and control) access to cemeteries and facilitate ongoing maintenance of all cemeteries. |
| **Beautification and Sense of Place** | **G14** | **3** | Upgrade the public realm and plant trees and tree lanes, improve sidewalks, provide street furniture, pave and raise intersections and provide facilities for NMT traffic at, but not limited to, settlement centres (CBDs) and heritage destinations. |
| | **G15** | **3** | Promote the improvement of the visual character of higher density residential developments, and in particular subsidised housing developments, through the planting of trees along streets & developing functional, enclosed (where required), open space areas. |
| | **G16** | **3** | Maintain historic core areas and precincts and support development or rejuvenation of precincts with a fresh or new sense of place with appropriate transition buffers between the old and new. |
| | **G17** | **5** | Promote and protect landscape features of settlement surroundings as part of settlement character and as tourist attractions and:<br>- Sensitively landscape or keep gateways natural and plant lanes or clusters of trees to announce settlements.<br>- Restrict signage at town entrances to locational signs only (i.e. signs showing the name of the town or settlement)<br>- Keep signs announcing settlements and development at gateways to be aesthetically and heritage sensitive.<br>- Protect broader agricultural landscapes and natural features. |
| **MOBILITY AND ACCESS (NMT ROUTES)** | | | |

| Sub-Category | Proposal Code | Spatial Goal Number | Proposal |
|---|---|---|---|
| **Access and Walkability** | **G18** | **3** | Provide for and improve walkability and mobility and:<br>- Locate activities (residential, transport, work, recreation, etc.) within walking distance (1 000m/1km), (see spatial proposal maps illustrating a 1km radius from schools).<br>- Promote pedestrian streets, public transport, one-way streets, non-motorised transport.<br>- Connectivity between precincts and to and from areas adjacent to CBD and activity streets and corridors.<br>- Create appropriate road cross-section widths that can provide for vehicle traffic, parking, pedestrian movement, cycling and landscaping.<br>- Protect mobility function of routes and where applicable obtain DOI: Transport Infrastructure Branch approval and develop Arterial Management Plans.<br>- Secure appropriate maintenance and renewal budgets for mobility infrastructure and road networks.<br>- Locate buildings closer, rather than further, from streets to increase pedestrian activity, a sense of enclosure and surveillance.<br>- Provide adequate parking to alleviate traffic problems in CBD's |
| **NMT Routes** | **G19** | **3** | Provide safe NMT routes throughout settlement, along activity streets and between precincts and amenities, improving connectivity in settlements.<br>- Ensure routes are circular and connect different precincts.<br>- Develop and promote multi-mode and multi-use routes.<br>- Provide for cycle routes along activity corridors.<br>- Separate cycling lanes from pedestrian and vehicle lanes.<br>- Implement traffic calming measures to create a more pedestrian-friendly environment.<br>- Protect cycling and pedestrian lanes from unauthorised use by motorised vehicles.<br>- Improve surveillance.<br>- Provide supporting infrastructure (street furniture and ITC hubs) to improve mobility of residents and tourists.<br>- Improve accessibility of NMT routes for the disabled.<br>- Maintain and upgrade road and stormwater infrastructure.<br>- Expand local movement network, including sidewalks, NMT routes and internal roads. |
| | **G20** | **1** | Develop a municipal wide open space network and NMT route management master plan. |
| **TRANSPORT INFRASTRUCTURE (RAIL / TRANSPORT / ROAD / FREIGHT)** | | | |
| **Sub-Category** | **Proposal Code** | **Spatial Goal Number** | **Proposal** |

| | | | |
|---|---|---|---|
| **Rail** | **G22** | **2** | Encourage railway transport as alternative public transport system. |
| | **G23** | **2** | Lobby use of railway services to enhance industrial precinct along railway line. |
| **Roads** | **G24** | **4** | improve inter-town connectivity. |
| **PLANNING AND DEVELOPMENT** | | | |
| **Sub-Category** | **Proposal Code** | **Spatial Goal Number** | **Proposal** |
| **Development Guidelines** | **G25** | **2 & 6** | Encourage combined residential and business premises across towns to support small enterprises within appropriate localities |
| | **G26** | **1** | Prioritise the collection of higher-quality municipal data to inform future planning and projections. |
| | **G27** | **2** | Provide for clusters of zoned commercial and industrial land to drive economic growth. |
| | **G28** | **1** | Promote passive building design to minimise energy, solid waste and water demand and promote use of solar water heaters; PV panels; grey water recycling and waste separation at source. |
| | **G29** | **3** | |
| | **G30** | **3** | Support densification through subdivision and infill development. |
| | **G31** | **3** | Promote mixed uses as a key component for achieving improved levels of settlement liveability. |
| | **G32** | **3** | Promote intensification of land uses and amenities (corridors, nodes and linkages) between settlement precincts and less formal areas. |
| | **G33** | **3** | Promote the inclusion of GAP housing schemes as part of subsidised projects so as to cross-subsidise the provision of services. |
| | **G34** | **3** | Promote Integration Zones in settlements. |
| | **G35** | **2** | Support joint ventures with farming enterprises for the provision of farmworker housing |
| | **G36** | **1** | In liaison with Western Cape Provincial Administration, in terms of WC Circular 27/2022, develop a practice note or by-law and standard operational procedures to deal with unlawful occupation of land. |
| | **G37** | **3** | Prioritise upgrading of informal residential areas to site and serviced stands, to address pollution and reduced water quality (CAPEX and Implementation Plan). |
| | **G38** | **3** | Design interactive development interfaces along open space networks and waterways. (Developments face open space networks. No rear building side oriented to open space or waterways). |

| | | | |
|---|---|---|---|
| | G39 | 5 | Ensure that signage, and colours used on commercial buildings or sites align with the rural agricultural character. Mandate sensitive signage placement along the roadside, on buildings, and in sensitive core areas. |
| | G40 | 5 | Develop guidelines for commercial facades, sensitive advertising signs and information signs to align and enhance local agri-industrial character and historical settings. Avoid advertisements, signage, inscriptions, neon and flashing lighting along river corridors within the settlement footprint. Such guidelines should be aligned with the Policy for the Design and Control of Signs (n.d.). |
| | G41 | 5 | Adhere to no development along slopes steeper than 1:4 (25%). |
| | G42 | 6 | Promote and implement land-use policies that allow recycling and upcycling enterprises to locate near waste transfer stations. |
| Heritage | G43 | 5 | Support the development of a comprehensive heritage (Rural and Urban) inventory. |
| | G44 | 5 | Control alterations and demolitions of buildings older than 100 years and promote sensitive development around heritage buildings. |
| | G45 | 3 | Repurpose heritage buildings as amenities promoting sport (skate board parks), arts and culture and education. |
| | G46 | 3 | Consider and protect historic settlement character, historical context and unique sense of place (e.g., spaciousness) whilst supporting sensitive densification by means of infill development and willingness of owners to subdivide. |
| | G47 | 5 | Promoted heritage trails informed by appropriate and sensitive information boards. |
| | G48 | 5 | Promote all heritage assets as tourism attractions in order to protect their significance. |
| | G49 | 5 | Commission (and budget for) the delineation of scenic routes and scenic route overlays in accordance with the Heritage and Scenic Resources: Inventory and Policy Framework. |
| | G50 | 5 | Encourage collaboration between tourism, heritage and aesthetic bodies operating in the municipal boundary. |
| | G51 | 1 | Support and prioritise the implementation of master plans. |
| **INFRASTRUCTURE, SERVICES** | | | |
| **Sub-Category** | **Proposal Code** | **Spatial Goal Number** | **Proposal** |
| Bulk Infrastructure | G52 | 2 | Ensure adequate bulk infrastructure capacity to support industrial and agri-industrial expansion. |
| Energy | G53 | 2 | Prioritise upgrade of electrical network to keep up with population growth and development demands. |
| | G54 | 4 | Promote private-public partnership (PPP) alternative energy facilities. |

| | | | |
|---|---|---|---|
| | **G55** | **4** | Preferably locate Electric Charging Stations at existing facilities such as filling stations and farm stalls as opposed to developing new sites |
| | **G56** | **4** | Support and encourage installation and use of alternative energy sources e.g., solar and wind for domestic use and bulk generation. |
| | **G57** | **3** | Ensure collaboration between River Maintenance Management and Integrated Waste Management to prevent pollution. |
| **Waste** | **G58** | **3** | Allocate resources to ensure compliance with waste license and permit conditions and audit report findings. |
| | **G59** | **3** | Promote waste management and reduction strategies:<br>Promote recycle initiatives and provide for recycling facilities of recyclable material and organic waste.<br>- Support implementation of waste awareness programmes and campaigns directed at school going children, youth and families.<br>- Integrate existing waste entrepreneurs into the municipal waste diversion system to avoid potential conflicts and acts of vandalism. |
| | **G60** | **5** | Maintain good relations with international waste partnerships. |
| **Water** | **G61** | **3** | Develop a range of water demand management strategies for all sectors.<br>- Encourage retrofitting of water demand management technologies in existing buildings and offer an incentive program.<br>Building Design, Retrofitting Technology<br>- Encourage reduced household water use whilst managing increased future water demand driven by population growth. |
| | **G62** | **3** | Comply with minimum potable (drinking) water phosphate, nitrate and e-coli standards and with effluent quality requirements set out in water use license. |
| | **G63** | **3** | Maintain and secure water treatment plants. |
| | **G64** | **3** | Upgrade Water Treatment Plants according to population growth. |
| | **G65** | **3** | Manage adequate land for future expansion of water storage capacity. |
| | **G66** | **3** | Investigate and secure alternative water resources.<br>- Encourage rainwater harvesting and greywater recycling.<br>- Re-use stormwater. |
| | **G67** | **2** | Secure water reallocations where agricultural land with high suitability is impacted by proposed developments. |
| **TOURISM, ECONOMIC DEVELOPMENT AND INDUSTRY** | | | |

| Sub-Category | Proposal Code | Spatial Goal Number | Proposal |
|---|---|---|---|
| Tourism | G68 | 2 | Create a comprehensive tourism plan—emphasizing Tulbagh as a heritage anchor but diversifying across Witzenberg. |
| | G69 | 2 | Support tourism development that will increase visitor numbers, increase average spend per visitor, extend visitor stays and expand product offering.<br>- Support the establishment of accommodation facilities for tourists in rural and urban areas.<br>- Support Agritourism-based development.<br>- Focus investment on the provision of social facilities & services to support and strengthen tourism.<br>- Promote skills development in agritourism. |
| | G70 | 6 | Support the development of linked tourism routes (Heritage, wine, mountain biking, farm stays and leisure) that encourage overnight stays in multiple towns rather than same-day visits. |
| Economic development through tourism | G71 | 2 | Provide vulnerable and disadvantaged residents and local entrepreneurs access to integrated and viable tourism spaces to conduct business (arts and crafts, cultural and heritage, local guides and local food).<br>- Permit markets at highly accessible movement network and urban structure locations such as modal interchanges and intersections and along activity streets.<br>- Promote the development of well-located vacant properties earmarked for business.<br>- Improve access to and ownership of commercial and industrial land. |
| Economic Development | G72 | 4 | Intensify and enhance Central Business Districts (CBDs) and promote mixed-uses. |
| | G73 | 4 & 6 | Intensify development and renewal along main activity routes, activity streets and at nodes to promote business, small business and/or mixed-use (a combination of commercial, residential and low-impact service industries) and/or residential development and:<br>- Promote development on both sides of activity streets.<br>- Use the within “walking distance” principle to regenerate, revitalise and restructure settlements.<br>- Orientate short sides of blocks to major streets to promote access (penetration).<br>- Locate most frequented activities (higher-order development) and mixed uses in the most central/accessible localities, e.g. industrial, commercial and educational.<br>- Support establishment of house shops along activity streets.<br>- Support home occupation and professional services in residential areas.<br>- Support residential infill to achieve social and functional integration. |
| | G74 | 6 | Prioritise multi use of open spaces such as using parking lots as local markets for the selling of locally made crafts and products. |

| | | | |
|---|---|---|---|
| | G75 | 2 | Support agricultural service industry and agri-industry related development and diversification including the small and informal business sector. |
| **NATURE & CONSERVATION** | | | |
| **Sub-Category** | **Proposal Code** | **Spatial Goal Number** | **Proposal** |
| **Nature** | G76 | 3 | Promote effective management of air quality and prevent air pollution. |
| **Nature** | G77 | 3 | Require implementation of all mitigation and management actions to protect natural resources according to standards, permit requirements and environmental management plans and in particular to sewerage management:<br>- Prohibit effluent discharge into wetlands and/ or waterways.<br>- Encourage replacement of septic tanks.<br>- Adhere to the 300m sewerage work buffer.<br>- Protect and maintain existing waterborne sewerage system.<br>- Provide sewerage treatment plant capacity and reticulation for future demand driven by population growth. |
| | G78 | 3 | Promote the implementation of the Department of Water and Sanitation's River Maintenance Management Programme and plans. |
| **SMALL-SCALE AND URBAN AGRICULTURE** | | | |
| **Sub-Category** | **Proposal Code** | **Spatial Goal Number** | **Proposal** |
| **Urban Agriculture** | | | |
| | G80 | 2 | Investigate how agritourism and agriculture can operate harmoniously. |
| **Community Gardens** | G81 | 3 | Promote community gardens across all income groups and facilities to promote food security. |
| **Small-Scale Agriculture** | G82 | 2 | Promote small-scale agriculture at identified sites in each settlement including municipal comanage. |

## Settlement Development Proposals and Urban Edge Expansions

The following subsection presents development proposals for each settlement. It begins with a situational analysis outlining the settlement's history, sub-regional location, and its role and function within the broader municipal context. This is followed by a description of the settlement's character and layout pattern, as well as an overview of infrastructure and services, including electricity, water and sanitation, stormwater management, roads, human settlements, and land tenure. The subsection also identifies key challenges and potential opportunities for each settlement. Thereafter, settlement-specific development proposals are outlined in text and spatially illustrated on accompanying maps.

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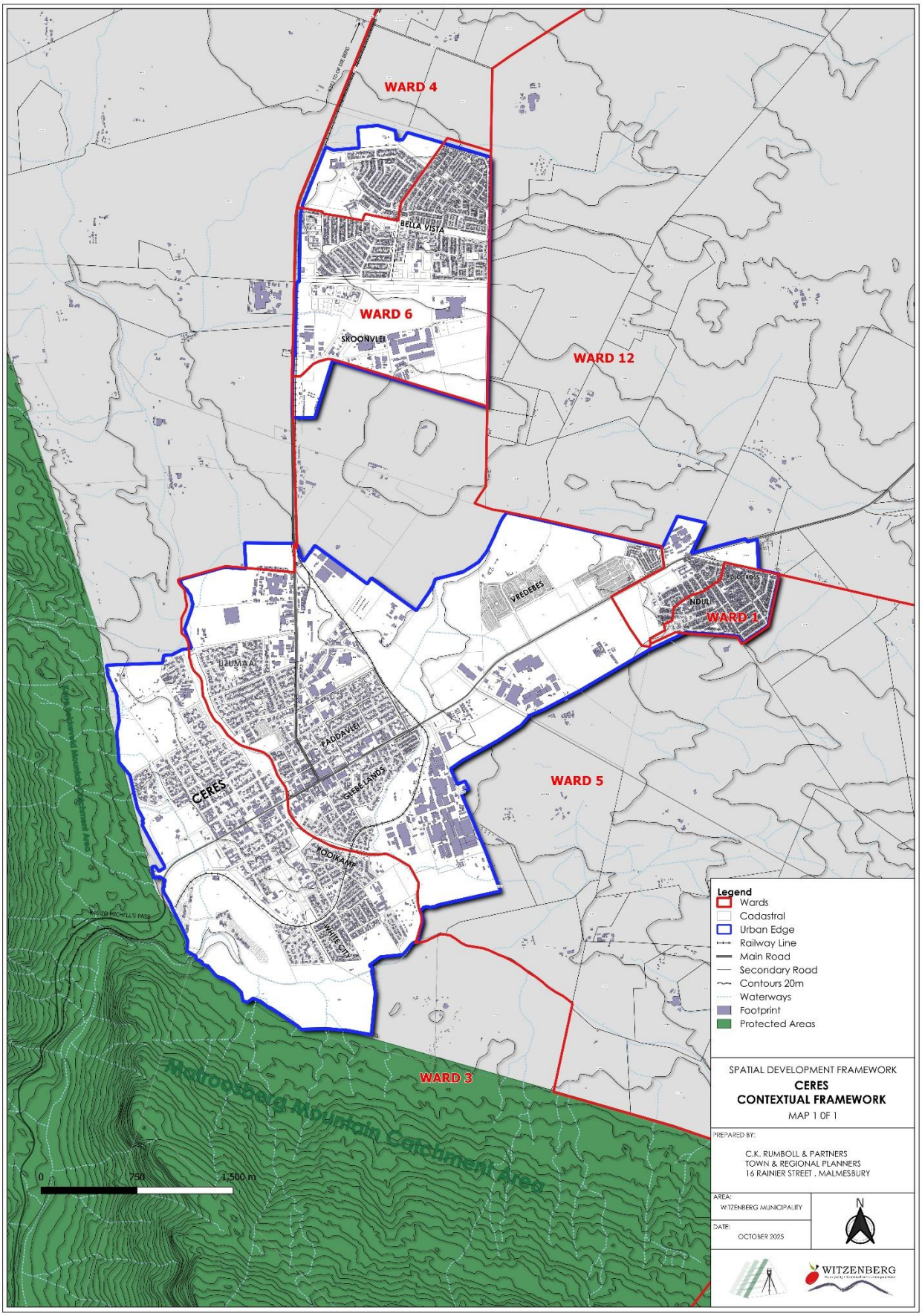
## 5.2 Ceres (Bella Vista & Nduli)



## 5.2.1 Situational Analysis

### 5.2.1.1 Settlement History

**Ceres Town**

Ceres was established in 1849, following the completion of Michell's Pass in 1848, under the supervision of Andrew Bains, and the construction of a hard road through Karoopoort, which enabled wagons to pass through the region. The region was identified as a place to expand colonial agricultural activity, and the name Ceres is derived from the Roman goddess of agriculture. The diamond rush, which resulted from the discovery of diamonds in Kimberley in 1866, brought a substantial number of travellers through the area, with the commonages at Karoopoort serving as important outspan areas (MSDF, 2020: 29).

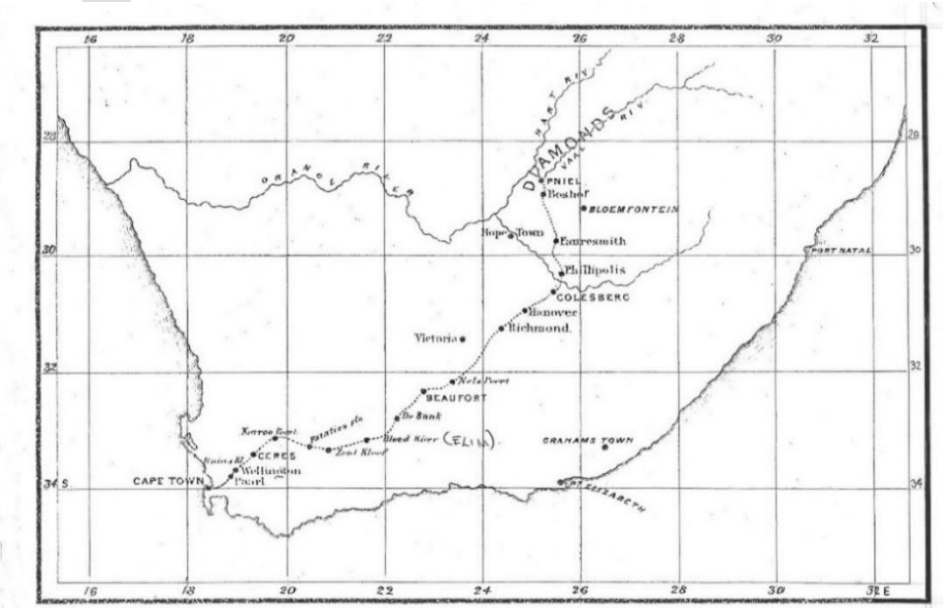
**Nduli**

Nduli short for "Nduli", translates to "hill" in isiXhosa, was established during the apartheid era and is located 5km east of Ceres on the R46. Most Black African people living in Ceres at the time were based in Sakkiesbaai, a settlement that was located in an area now known as White City. Sakkiesbaai was established sometime around the 1920s by black workers who were employed by the railways or the divisional council. Residents were forcibly removed from Sakkiesbaai to Nduli in July 1962. At that point in time, the settlement consisted of 16 single men's hostels and 6 family homes.

**Bella Vista**

Bella Vista is a former "coloured group area", planned and established in the mid-1960s/early 1970s, in terms of the Group Areas Act of 1950. It is located 5km north of the main town of Ceres, on the R303. Plans to demolish and rebuild Rooikamp, a location that people of Khoi, San and slave descent had previously been evicted to in the 1920s, were announced at a public meeting in December 1963. People living in Rooikamp in Ceres were forcibly removed to White City and Bella Vista (Ceres Museum, online).

*Figure 27 Map of the route to the diamond fields, (Source: Ceres Museum, online; accessed 09/07/2025)*



### 5.2.1.2 Sub-Regional Location

Ceres, along with the cluster of primary settlements, is located in the south-eastern part of Witzenberg municipality. Ceres is in the Warmbokkeveld plain, east of the Skurweberge, which lie between Wolseley and Ceres, and is accessed via Michell's Pass (R46) from the south. Ceres lies north of the Hexrivierberge, which lie between Ceres and Worcester.

Ceres is located 140km north-east of the metropolitan municipality of Cape Town, which is roughly 2 hours' away by motor vehicle. The closest regional centre is Worcester, which is 55km south of Ceres. According to the NSDF, 2022, Worcester is designated as one of eight Regional Development Anchors in the Berg and Breede River area.

### 5.2.1.3 Settlement Role and Function

According to the WCPG SDF (2014), Ceres is a regional service centre in the Cape Winelands District and Witzenberg municipality, as it has the highest population as well as provision and diversity of community services and infrastructure in the local municipality. Ceres also falls within the rural development corridor that extends from Swellendam to Tulbagh, including Robertson, Worcester and Wolseley. Ceres serves as the key administrative and commercial centre and is an important node for community services. It plays an especially important role in supporting surrounding agriculture.

Key community services include Ceres Hospital, a large multi-sports complex, the Ceres Traffic Department and Home Affairs. There are several tourist attractions in the town, including the Togryers Museum, Ceres Zipslide Adventures and the Pine Forest Caravan Park. Several agri-industrial businesses operate in the industrial areas, notably Pioneer Foods and Ceres Fruit Juices

Ceres is made up of the following wards:

*Table 37: Ceres Wards*

| Ward | Towns or Areas |
|---|---|
| 1 | Nduli |
| 3 | Ceres West |
| 5 | Ceres East |
| 6 | Bella Vista (including some farms in Warm Bokkeveld) |

### 5.2.1.4 Settlement Character and Layout Pattern

**Ceres Town**

Ceres is a largely suburban town that sits at the foot of the Hex River Mountains and Skurweberge. The Dwarsrivier, which is a tributary of the Breederiver runs through the town.

Ceres has two main roads running through it, which serve as key structuring elements. The R46 becomes Voortrekker Road in the town and serves as the main road, with high street commercial functions. It runs east-west through Ceres. Vos Street (R303) runs perpendicular to the R46.

The rail line runs through the southern part of town, where the De Meter station is located, it then runs into the industrial area to the east, where the Chretien Railway Station is located, and then runs north, forming a border on

the eastern side of the settlement, Ceres Railway Station is located. The majority of the town is located on a recti-linear grid. This largely corresponds with the old town pattern.

The suburbs of Ceres are the old town of Ceres, which is located north-west of Voortrekker Road. To the south of Voortrekker Road lies Beeskamp and Egoli. Rooikamp and White City are located south of the rail line. There are three industrial areas around the town. The largest sits east of the Dwarsrivier and south of the rail line. Two other smaller industrial areas are located to the north of the town.

**Nduli**

In 1962, Nduli originally consisted of 16 men's hostels and 6 family homes. The settlement continued to expand over time, and by 1975, Nduli had grown to 15 hostels, 24 houses, 2 halls, a school, a beer hall, and other basic facilities. After the end of apartheid, an informal area, Polocross was established, which now exhibits a combination of informal and upgraded housing (Ceres Museum, online).

Access is taken off the R46 via Chris Hani Avenue. There are also access points from the eastern Onder-Swaarmoed Road. The original settlement is located on the western side of the settlement, with the denser, heterogenous Polocross area to the south-east.

The area is characterised by a mix of housing typologies, including free-standing houses on small stands, as well as more informal structure typologies, either on the same stand as a brick-and-mortar house, or free-standing. Nduli also has several informal settlements, including: Mooiblom, Zibonele , Nkonjane, Mnandi, Eluxolweni & Amos.

**Bella Vista**

Bella Vista is divided into four main areas, which are roughly quadrant shaped. The areas were established in the following order, Ou Blok and Nuwe Blok, which make up the western half of the settlement; Ice Cream Blok and Kleinhuisies make up the eastern side of the settlement (Krotz, 2022). The settlement runs on a rectilinear grid, with access from the R303 via Panorama Street, on the southern edge of the settlement and Buiten Street at the northern edge. Vrede Street is an important north-south connector. An industrial area is located south of Bella Vista and Home Affairs is situated west of the settlement, on the other side of the R303.

Houses are located on individual plots, with houses in the older areas often still retaining the original structure built in the 1970s, although there has been noticeable incremental extension, or demolition and rebuild. The area named Kleinhuisies derives its name from the one-bedroom houses that were constructed in this area (Krotz, 2022). The houses in Ice Cream block are of the same typology. In the newer areas in the north, houses are largely in the style of BNG housing.





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## 5.2.2 Settlement Services and Infrastructure Analysis

### 5.2.2.1 Water

Ceres is primarily supplied by the Koekedouw Dam, which has a total capacity of 17 million m³. The municipality holds an allocation of 10 million m³ from this source, with current consumption estimated at 3.9 million m³ per annum, this allocation is expected to meet demand for the next 20 years, without factoring in additional supply from boreholes. Emergency boreholes are available and can provide up to 20% of the Average Daily Demand (ADD).

The water quality from the Koekedouw Dam is generally good and only requires chlorination before distribution. Storage is provided by two reservoirs with capacities of 3 Ml and 5 Ml, which feed into a distribution network of approximately 114 km. The network is divided into four supply zones, namely Bella Vista, N'Duli, the Ceres main supply zone, and the Ceres central PRV zone.

### 5.2.2.2 Sanitation

Sewage and industrial effluent from consumers are collected via a sewer system and treated at the Ceres Wastewater Treatment Plant. The facility services Ceres, N'Duli, Bella Vista, and Prince Alfred's Hamlet. The sewer network includes nine booster pump stations, and a portion of the treated effluent is reused for irrigation purposes.

| Size (ML/Day) | Technology | Operational Flow (% of design capacity) |
|---|---|---|
| 8.5 | Activated Sludge | 82 |

### 5.2.2.3 Solid Waste

Black bin household waste is collected at least once a week to formal households. Households living in informal settlements are provided with black and green bags and skips. Skips are used in informal settlements and in all towns for garden refuse and C&D waste storage. There are currently 77 skips (6 m³) placed in the WITZENBERG MUNICIPAL AREA. The number of skips in Ceres and surrounds is as follows:

- Ceres: 17
- Bella Vista: 14
- Nduli: 4

Illegal solid waste dumping, disposal of household waste in skips designated for garden waste disposal and skips being overfull are challenges that face the municipality.

The Ceres landfill site was licenced for closure in 2003, and the waste body has been capped. It has been closed since 1999 due to soil conditions that risk groundwater pollution. Rehabilitation, costing R4.6 million, remains incomplete.





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### 5.2.2.4 Electricity

Ceres is supplied with bulk electricity by means of two 11kV bulk metering points at Eskom's Ceres Power Station, which is northwest of the urban area and Bon Chretien substation to the northeast. The current Notified Maximum Demand (NMD) is 36,5 MVA.

Notwithstanding these bulk electricity issues, the cable network of Ceres is adequate to carry capacity increase over the short to medium term. Illegal electricity connections, especially in informal settlements, most of which are clustered in Nduli, pose risks to revenue loss and public safety. There is also a general demand for upgrades, modernisation and installation of streetlights.

### 5.2.2.5 Roads & Stormwater

Major provincial roads around Ceres, Nduli and Bella Vista include:

- MR310 (R303) – which runs north from Ceres, connecting Bella Vista to the surrounding area, the R303 then runs north through PAH, past Op-Die-Berg and on to Citrusdal
- TR22/2 (R46) – which runs from Tulbagh, joining Wolseley to Ceres via Michell's Pass from the west. Nduli is located on the R46, which runs eastward and joins up with the N1 near Touwsrivier.

The stormwater in Ceres is primarily drained by the Dwars, Titus, Breede, and Koekedouw Rivers and their tributaries, with the Koekedouw River impounded by the Ceres Dam. The town relies on a combination of underground drainage systems, formalised channels, roads, and irrigation channels ("Leislote") to convey stormwater runoff to river outlets.

Several areas prone to inundation and overflow, have been identified particularly along key streets such as Gardenia, Starking, Elberta, Barlinka, Retief, Faure, and Vos Street. Maintenance issues are evident, with blocked inlets and illegal dumping causing clogging, erosion, and reduced system performance.

A significant concern is that some developments in Ceres fall within the 1:50 year Koekedouw flood lines, highlighting the need for a detailed flood analysis.

Bella Vista's stormwater drains into two tributaries of the Dwars River, which separate the area into a residential portion and the Schoonvlei industrial area.

In the residential area, the northern catchment drains northwards into a stream with sufficient capacity and good condition, while the southern catchment drains southwards. Runoff from outside the residential area is diverted by a cut-off channel to the west, which has adequate capacity. The area has slopes between 3–10%, with flatter low-lying land south of Boerneef and east of Buren Street (0–3%).

The Schoonvlei industrial area drains into the Dwars River via streams to the north and south. Stormwater infrastructure here is limited but under construction. Flooding has previously occurred along Boerneef Road, and recent upgrades include additional stormwater facilities and a proposed 15,000 m³ attenuation pond on Erf 5075 to mitigate drainage challenges in this flat area.





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Existing stormwater reticulation in Bella Vista has insufficient capacity to handle a 1:2-year return interval storm event and requires upgrading. Opportunities for flood attenuation also exist in certain sub-catchments.

Three main drainage routes serve Nduli: the northern portion drains via a grass channel into a Slanggat River tributary; the western portion drains towards an earth dam to the south-west; and the eastern portion drains north-east to two channels along Onder-Swaarmoed Road, which cross the R46 by culvert.

The majority of Nduli has very flat slopes (0–3%), with steeper slopes (3–10%) in the south-west. Stormwater infrastructure is limited, and roads function as the primary drainage system. Identified recurring problems include flooding at the outlet in Langabuya Avenue and road inundation in Thembalethu Avenue. Kerb inlets are often blocked by litter and are in only fair condition.

### 5.2.2.6 Human Settlements and Tenure

**Land Required**

The analysis of human settlement demand for Ceres indicates that a total of 449.19 ha of land will be required over the next 5–20 years to provide for residential development across all income groups.

Table 2, provides a breakdown of the projected demand accounting for expected household growth and the municipal waiting list and illustrates the need across income categories, ranging from subsidised housing (indigent/low income) to gap- and market-related housing opportunities (taxable).

The table indicates that about 145,13ha of land is required to address the total land required to address housing demand for subsidised housing, including the settlement waiting list and the total estimated additional households that will likely fall within the low-income category. This reflects the number of households still dependent on state-subsidised opportunities.

*Table 38 Land Required*

| | Additional 20 Year Total | | | | |
|---|---|---|---|---|---|
| | Subsidised | | Taxable | | Total Land Required |
| | WL | Low | Mid | High | |
| ha | 62,94 | 82,19 | 222,4 | 81,65 | 449,19 |
| % | 14,01% | 18,30% | 49,51% | 18,18% | 100% |

**Informal Settlements**

In addition to the current waiting list and the estimated household growth, existing and the rapid expansion of informal settlements also contribute to the overall housing need. Ceres has 6 identified informal settlements with a combined estimated structure count of 1133 (a significant increase for the 498 structures counted in 2020). Table 3 below illustrates the current informal settlements and the number of structures counted in 2020 and 2025.

*Table 39 Ceres Informal Settlements*

| Informal Settlement Name | Established | 2020 MSDF | | 2025 | |
|---|---|---|---|---|---|
| | | Structures | Pop | Structures (Jan 2025) | 2025 Population |
| Mooiblom | 1993 | 81 | 243 | 85 | 247 |
| Zibonele | 1997 | 67 | 189 | 95 | 276 |
| Nkonjane | 1993 | 350 | 1050 | 18 | 52 |
| Mnandi | | | | 575 | 1668 |
| Eluxolweni | | | | 319 | 925 |
| Amos | | | | 41 | 119 |
| | | | | 953 | 2 764 |
| **Total** | | **498** | **1482** | **1133** | **3286** |

**Planned Projects**

Projects identified in the housing pipeline for Vredebes include the phased development of Vredebes Phase 1, which comprises 600 serviced sites. To date, Phase 1A (229 top structures) and Phase 1B (150 top structures) have been completed. Phase 1C, involving 110 top structures, is planned for implementation in the 2025/26 financial year. The final component, Phase 1D, will provide a further 111 top structures, but its implementation is dependent on the availability of bulk electricity. The completion of Phase 1 in its entirety remains contingent on securing the necessary bulk infrastructure capacity.

**Land Budget**

The land budget addresses the balance between the demand and supply of residential land in Ceres. The municipal housing waiting list, the current housing pipeline, and projected household growth since the 2019 MSDF, with future projections informed by the MYPE (2024–2035) and a 2.2% growth rate for 2035–2045 is used to determine the demand. To determine "supply" side, it accounts for land required to meet the waiting list and projected household growth, drawing from opportunities both within the 2019 urban edge, through infill, repurposing, and allocation of undetermined land, and outside it, where urban edge expansions are guided by strategic settlement roles. Importantly, while mixed-use developments may include residential components, these were excluded from the supply calculations.

The MSDF proposals constitute 68.04ha of residential land. 57.46ha of additional land for residential development is proposed. The land requirements according to the population projection till 2045 amount to 989ha of residential land, resulting in an undersupply of -1747ha.

*Table 40 Wolseley Land Budget*

| Land | Hectares |
|---|---|
| **Proposal in 2020 Edge** | 14,89 |
| **Expansion Proposals** | 81,35 |
| **Total Provision, 2025 MSDF** | 96,24 |
| **Required, 2023 -2025** | 31 |
| **Required 2025 -2035*** | 795 |
| **Required 2035 - 2045** | 989 |
| **Total Required** | 1815 |
| **Undersupply** | -1719 |





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### 5.2.2.7 Settlement Challenges

The following issue pose challenges in Ceres, Nduli and Bella Vista.

- **Ageing and Insufficient Infrastructure:**
  - Ageing water and sewage systems, with capacity and pressure constraints worsened by population growth.
  - Water storage capacity and pressure In Nduli and Bella Vista are inadequate, and the wastewater treatment system is nearing its limit.
  - Electricity demand has already exceeded the Notified Maximum Demand (NMD), with delays in backbone upgrades from Eskom.
  - Many informal households still rely on communal water points and toilets, placing pressure on service delivery.
- **Mobility and Access:**
  - Voortrekker Street (main high street) lacks universal access upgrades. Public transport is dominated by minibus taxis, there is a need for adequate provision of public transport facilities (MBT ranks).
  - Non-motorised transport (NMT) infrastructure is lacking, creating unsafe pedestrian and cyclist conditions in Ceres, Nduli, and Bella Vista.
- **Housing Land Availability:**
  - Limited land for both subsidised and market housing has created an extensive housing waiting list.
  - Seasonal labour migration intensifies demand for housing, contributing to informal settlement growth.
- **Industrial Land Availability:**
  - The Settlement faces pressure to provide sufficient land for industrial development, particularly for agri-processing and other intensive industries that are central to the local economy.
- **Competing Land Demands:**
  - Expansion is restricted by surrounding agricultural land and topography.
  - High competing demands between housing, industrial development, and agriculture limit balanced growth.
  - Urban sprawl (informal Settlements) further complicates efficient land use and infrastructure provision.
- **Population Growth and Informality:**
  - Employment opportunities (seasonal work) in agriculture and agri-processing attract an influx of people to Ceres, intensifying the demand for housing. The inability to meet this demand contributes to the growth of informal settlements.
- **Environmental Risk:**
  - Climate change could impact on agricultural production, a key source of industry and employment for the residents of Ceres.
- **Economic Disparities:**
  - Over-reliance on agriculture and agri-processing, with limited diversification into other sectors.
  - High socio-economic needs, together with a high rate of low-skilled, seasonal labour, could increase economic inequalities and social tension, if not addressed through skills training and education.
  - Rising crime and drug-related violence undermine safety, well-being, and investor confidence.





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### 5.2.2.8 Settlement Potential

- **Economic Diversification and Investment**
  - Ceres's role as a Commercial and Regional Hub attracts developer interest in commercial and shopping centres, potentially stimulating broader investment.
  - Expansion of industrial land for agri-processing and intensive industries could strengthen local employment and diversify the economy.
  - Encouraging small business development and support services can reduce reliance on seasonal agricultural labour.
- **Agricultural Support Hub:**
  - Ceres is strategically located to support the agricultural activities of the region. Through continued modernisation and adaptation of agricultural practices, Ceres can continue to support the function, agri-processing and logistics needs of this important economic activity.
  - Participation in the SmartAgri Plan and FruitLook system strengthens adaptive capacity.
- **Freight and Logistics:**
  - Ceres is strategically located on the R46, and R303, which connect to the hinterland and ports. Effective management of these routes can enhance the role this settlement plays in ensuring quality logistical support to the agricultural sector.
  - Leveraging **rail infrastructure** for freight can also strengthen logistics for agriculture as well as other industries.
  - Upgrading roads, sidewalks, and NMT infrastructure can enhance **mobility, safety, and accessibility.**
  - Optimising minibus taxi ranks and routes can improve public transport efficiency.
- **Tourism Growth:**
  - The natural beauty of the region, together with the unique climate, presents a key opportunity to grow the tourism sector in this region, especially in the heritage and eco-tourism sector.
  - Development of complementary tourism services (accommodation, restaurants, attractions) can create employment and diversify income sources.
- **Greenfields Infill Development:**
  - The areas highlighted for restructuring, settlement integration and infill in the 2020 MSDF are largely Greenfields sites, presenting a unique opportunity to develop in sustainable ways following best practice, with, for instance, effective NMT, green building standards, and clustered, integrated community infrastructure.
- **Infrastructure Upgrades and Service Expansion**
  - Planned upgrades to water, sewage, and electricity systems provide opportunities to address the housing backlog by enabling planned projects to be completed.
  - Implementation of **renewable energy (solar)** can help meet growing electricity demand and reduce reliance on Eskom.
- **Social and Community Development**
  - Skills development and training programmes can reduce **economic inequality** and improve local employment opportunities.
  - Investment in public spaces, recreation, and cultural facilities can enhance **quality of life** and social cohesion.
  - Strengthening community policing and social programmes can help **reduce crime and drug-related issues.**



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## 5.2.3 Settlement Proposals

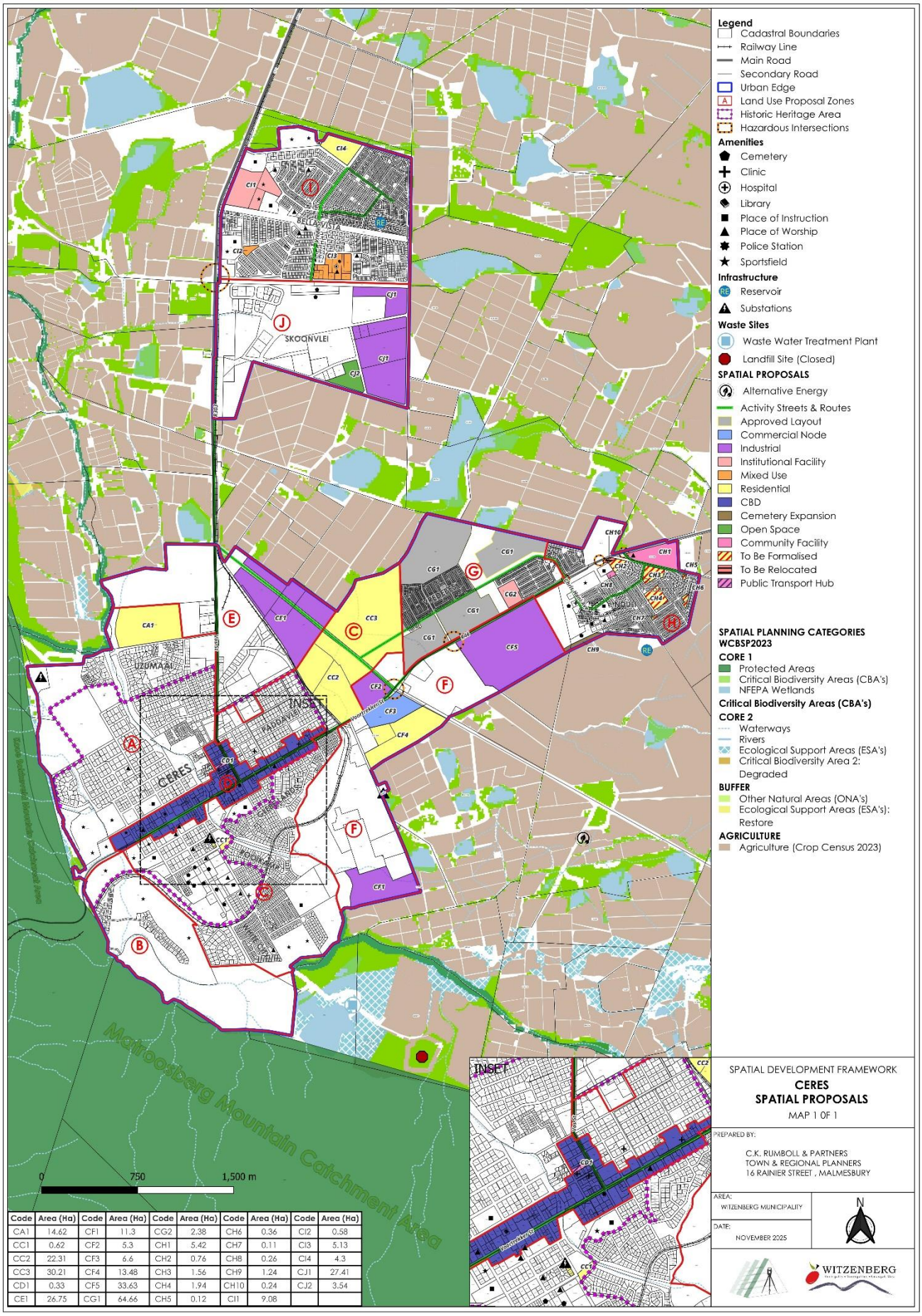
| Code | Proposal | Spatial Goal Number |
|---|---|---|
| **Public Realm (Amenities) and Beautification** | | |
| CN1 | Implement a Ceres Precinct Plan for public realm upgrades to connect nodes, beautify the area, and improve vehicular, pedestrian and cycling movement. | 3 |
| CN2 | Encourage the upgrading of public spaces in Bella Vista. | 3 |
| CN3 | Promote the development of a library for Nduli. | 3 |
| CN4 | Promote and encourage the development of training and other institutional facilities. | 3 |
| CN5 | Support the revitalization and redevelopment of derelict buildings for community use. | 3 |
| CN6 | Support the acquisition of land for the development of a regional cemetery (Ceres town/Bella Vista) | 3 |
| CN7 | Support the rehabilitation of Cillier Street | 3 |
| **Mobility and Access (NMT Routes)** | | |
| CN8 | Promote the widening of sidewalks along Voortrekker Street. (Ceres Town) | 3 |
| CN9 | Promote the development of a formal NMT route along Jakaranda Street. (Bella Vista) | 3 |
| CN10 | Promote the formalisation of unsurfaced NMT route along the R46 up to Onder-Swaarmoed Road. (Nduli) | 3 |
| CN11 | Provide street furniture to create rest areas and shade along the NMT adjacent to the R46 and along the R303. (Nduli) | 3 |
| CN12 | Formalise NMT routes along Eluxolweni Avenue. (Nduli) | 3 |
| CN13 | Promote the extension of the existing bicycle route network. | 3 |
| **Transport Infrastructure (Rail/Transport/Road/Freight)** | | |
| CN14 | Promote and support the revitalization and subsequent utilization of existing railway infrastructure for commuting between Wolseley and Ceres. | 2 |
| CN15 | Initiate talks with PRASA to get clarity on the intended plans for a rail service in Witzenberg. The municipality should lobby for the maintenance of existing facilities for improved and expanded rail services. | 5 |
| CN16 | Support the implementation of intersection upgrades to improve safety measures. | 3 |
| CN17 | Support and promote the development of by-pass roads for the use of heavy freight vehicles | 4 |
| CN18 | Encourage the development of a Petroport/ truck stop facility outside Ceres to provide space for trucks to overnight, eliminating the need to park illegally within the settlement. | 4 |

| | | |
|---|---|---|
| CN19 | Encourage the conducting of a comprehensive minibus taxi survey to develop appropriate measures for managing and developing ranking and operations, especially of emergent informal ranks. | 3 |
| CN20 | Encourage the investigation and subsequent creation of a pedestrian crossing along Voortrekker Street at Charlie Hofmeyr High School. | 3 |
| **Basic Infrastructure, Services and Development** | | |
| CN21 | Maintain 1:100 Koekedow Flood lines (Ceres and Wolseley). | 3 |
| CN22 | Promote the rehabilitation of Loverslane Bridge. | 3 |
| CN23 | Support Ceres's role as main administrative “capital” of the municipality | 5 |
| **Tourism, Economic Development and Industry** | | |
| CN24 | Promote seasonal outdoor activities as tourist attractions such as cherry picking in the summer months and snow during winter. | 2 |
| CN25 | Promote Ceres as a Local Tourism Agency. | 5 |
| CN26 | Support the expansion of the Ceres Rail Company (currently only operational between Cape Town and Elgin). | 5 |
| CN27 | Promote the following streets/sections of streets as activity corridors: Voortrekker Street (R46), Vos Street (R303), Vrede Street, Chris Hani Avenue, Onder-Swaarmoed Street, Jakaranda Street, Magnolia Street and Oleander | 4 |
| CN28 | Encourage densification and mixed-use development (or redevelopments) in the Central Business District. | 3 |
| CN29 | Spatially plan for designated accessible, well-serviced areas for hawkers, street traders, and small enterprises to operate legally and safely, supporting local entrepreneurship and livelihoods | 3 |
| CN30 | Support nodal agri-related development to enhance agri-processing and agri-value chains. | 2 |
| CN31 | Combat urban decay of the existing CBD through the undertaking of an urban design study that will assist in providing guidance for targeted investment and intervention measures by the municipality to procure reinvestment in the CBD. | 4 |
| **Nature and Conservation** | | |
| CN32 | Protect existing urban green spaces and expand them as climate mitigation assets, such as the Dennebos Caravan Park and Victoria Park Sports Grounds. | 3 |
| CN33 | Ground-truth and integrate CBAs into the zoning scheme. | 5 |
| CN34 | Encourage new developments to incorporate green infrastructure (e.g., permeable surfaces, tree planting, green roofs, rain gardens) to manage heat, stormwater, and air quality | 1 |

## 5.2.4 Coded Settlement Proposals

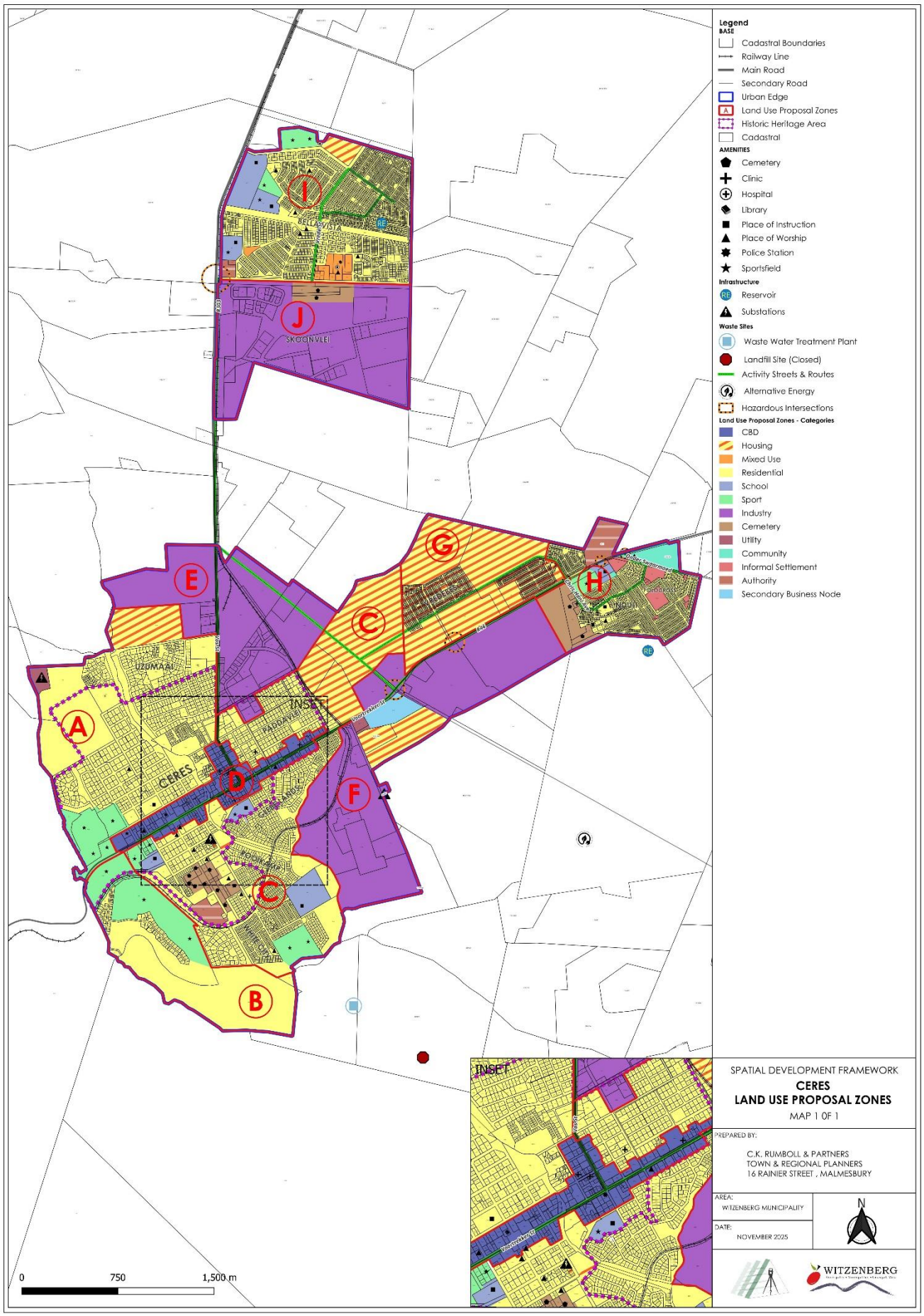
| Code | Zone | Use | Proposal | Du/Ha | Area (Ha) | Spatial Goal Number |
|---|---|---|---|---|---|---|
| CA1 | A | Residential | Promote medium density residential development similar to the adjacent Uzumaai residential development. | 20 | 14,62 | 4 |
| CC1 | C | Residential | Promote medium-density residential development similar to the adjacent Rooikamp residential development. | 60 | 0,62 | 4 |
| CC2 | C | Residential | Promote a mixed density residential development. | | 22,31 | 4 |
| CC3 | C | Residential | Promote a mixed density residential development transitioning into the Vredebes Residential Development to the east. | | 30,21 | 4 |
| CD1 | D | Public Transport Hub | Encourage the acquisition of land to develop a formal taxi rank. | | 0,33 | 3 |
| CE1 | E | Industrial | Promote industrial development | | 26,75 | 2 |
| CF1 | F | Industrial | Support the expansion of existing industrial use. | | 11,3 | 2 |
| CF2 | F | Industrial | Promote medium to low intensity industrial developments with a low industrial transitional buffer area toward the adjacent residential expansion proposal to the north and west. | | 5,3 | 2 |
| CF3 | F | Commercial Node | Promote the development of a commercial node. | | 6,6 | 4 |
| CF4 | F | Residential | Promote medium density residential development | | 13,48 | 4 |
| CF5 | F | Industrial | Promote industrial or commercial developments. | | 33,63 | 2 |
| CG1 | G | Approved Layout | Support and prioritise the completion of the Vredebes housing development. | | 64,66 | 3 |
| CG2 | G | Institutional Facility | Support the development of an institutional facility | | 2,38 | 3 |
| CH1 | H | Community Facility | Support the development of a community facility in land with the Witzenberg Zoning Scheme By-Law. | | 5,42 | 3 |
| CH10 | H | To Be Formalised | Promote the formalisation of existing informal settlements. | | 0,24 | 3 |
| CH2 | H | To Be Formalised | Prioritize the relocation of informal structures constructed in the road reserve and encourage the formalisation of structures located outside of the road reserve. (Part of the Mooiblom Informal Settlement) | | 0,76 | 3 |
| CH3 | H | To Be Formalised | Promote the formalisation of existing informal settlements. | | 1,56 | 3 |
| CH4 | H | To Be Formalised | Promote the formalisation of existing informal settlements. | | 1,94 | 3 |
| CH5 | H | To Be Formalised | Promote the formalisation of existing informal settlements. | | 0,12 | 3 |
| CH6 | H | To Be Formalised | Promote the formalisation of existing informal settlements. | | 0,36 | 3 |
| CH7 | H | To Be Formalised | Promote the formalisation of existing informal settlements. | | 0,11 | 3 |
| CH8 | H | Community Facility | Encourage the redevelopment of existing derelict building for the use of a community facility. | | 0,26 | 3 |
| CH9 | H | Cemetery Expansion | Promote the expansion of the Nduli cemetery. | | 1,24 | 3 |
| CI1 | I | Institutional Facility | Promote the expansion of existing adjacent institutional facility. | | 9,08 | 3 |
| CI2 | I | Mixed use | Encourage mixed use such as community and commercial uses. | | 0,58 | 4 |
| CI3 | I | Mixed Use | Encourage mixed-use development to accommodate uses such as residential, community and commercial use. | | 5,13 | 4 |
| CI4 | I | Residential | Encourage high density residential development. | 60 | 4,3 | 4 |
| CJ1 | J | Industrial | Promote industrial development | | 27,41 | 2 |
| CJ2 | J | Open Space | Maintain as open spaces | | 3,54 | 3 |

## 5.2.5 Settlement Proposal Map




| Code | Area (Ha) | Code | Area (Ha) | Code | Area (Ha) | Code | Area (Ha) | Code | Area (Ha) |
|---|---|---|---|---|---|---|---|---|---|
| CA1 | 14.62 | CF1 | 11.3 | CG2 | 2.38 | CH6 | 0.36 | CI2 | 0.58 |
| CC1 | 0.62 | CF2 | 5.3 | CH1 | 5.42 | CH7 | 0.11 | CI3 | 5.13 |
| CC2 | 22.31 | CF3 | 6.6 | CH2 | 0.76 | CH8 | 0.26 | CI4 | 4.3 |
| CC3 | 30.21 | CF4 | 13.48 | CH3 | 1.56 | CH9 | 1.24 | CJ1 | 27.41 |
| CD1 | 0.33 | CF5 | 33.63 | CH4 | 1.94 | CH10 | 0.24 | CJ2 | 3.54 |
| CE1 | 26.75 | CG1 | 64.66 | CH5 | 0.12 | CI1 | 9.08 | | |

## 5.2.6 Land Use Proposal Zones



## 5.2.7 Land Use Zone Proposals

Refer to the land use zone map for Ceres: The urban area of Ceres is divided into ten (10) zones (areas with common features) and the recommended land uses for the different zones are listed in the table below:

| CERES LAND USE ZONES | | Low Density Residential Uses | Medium Density Residential Uses | High Density Residential Uses | Secondary Education Uses | Place of Instruction | Professional Uses | Business Uses | Secondary Business Uses | Place of Worship | Institution | Guest houses | Authority | Sport/Recreational Facilities | Industries &Service Trade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | Zone A has a predominantly low-density residential character with occurrence of pockets of mixed density residential developments throughout the zone. A portion of Zone A falls within the identified historic core of Ceres. The historic core should continue to be the focus of on-going public place improvement, identification and protection of historic places and assets and sensitive redevelopment and infill. | X | X | | X | X | X | | | X | X | X | X | X | |
| B | Zone B represents a residential area surrounding the Ceres Golf Course. | X | X | X | X | X | X | | X 4 | | X | X | | X | |
| C | Zone C has a mixed density residential character with supporting social services. A portion of Zone C falls within the identified historic core of Ceres. The historic core should continue to be the focus of on-going public place improvement, identification and protection of historic places and assets and sensitive redevelopment and infill. | X | X | X | X | X | X | | | X | X | X | X | X | |
| D | Zone D represents the Central Business District and are located along the main activity corridor through the town where commercial and mixed uses occur. Allow for commercial and other compatible uses to enhance the node. A portion of Zone D falls within the identified historic core of Ceres. The historic core should continue to be the focus of on-going public place improvement, identification and protection of historic places and assets and sensitive redevelopment and infill. | X | X | X | X | X | X | X | X | X | X | X | X | X | X 3 |
| E | Zone E represents an industrial zone located to the north of Ceres with potential identified for expansion. | | | | | X | X | X | X | X | X | | X | X | X |
| F | Zone F represents an industrial zone located to the south-eastern side of Ceres with potential identified for expansion south of the area. Support development of identified business and mixed use nodes. | | | | | X | X | X | X | X | X | | X | X | X |
| G | Zone G represents an approved high density residential development. Support development of community facility at identified area. | | X | X | X | X | X | | X 1 | X | X | X | X | X | |
| H | Zone H represents Nduli. Informal residential settlements occur where formalisation is required. Support creation of community facility node at identified area. Allow for supporting social and neighbourhood orientated commercial services. | | X | X | X | X | X | | X 1 | X | X | X | X | X | |
| I | Zone I represents the mixed density residential area of Bella Vista with supporting social services. Support strengthening of community facility node. | X | X | X | X | X | X | X 5 | X 1,5 | X | X | X | X | X | |
| K | Zone J represents the Industrial zone of Bella Vista with the opportunity of future expansion. | | | | | X | X | X | X | X | X | | X | X | X |

(1) Along activity streets/corridors
(2) At identified business nodes

**Business Uses** e.g. shop, supermarket, restaurant, offices, service station
**Place of Education** e.g. Schools, places of instruction

| | |
|---|---|
| (3) Only service trade<br>(4) At exisiting node (Clubhouse)<br>(5) At identified mixed use nodes | **Professional Uses** e.g. offices like doctors, dentists, attorneys, architechts, engineers and town planners.<br>**Secondary Business Uses** e.g. neigbourhood bussines uses such as house shops, small offices and home occupation. House taverns only to be allowed along activity streets in residential areas on discretion of the Municipality.<br>**Secondary Educational Uses** e.g. Crèches/day care<br>**Medium density residential** – only allowed on erven of 2000m² or larger.<br>*Find description of proposed land uses for development zones in Annexure 4 |

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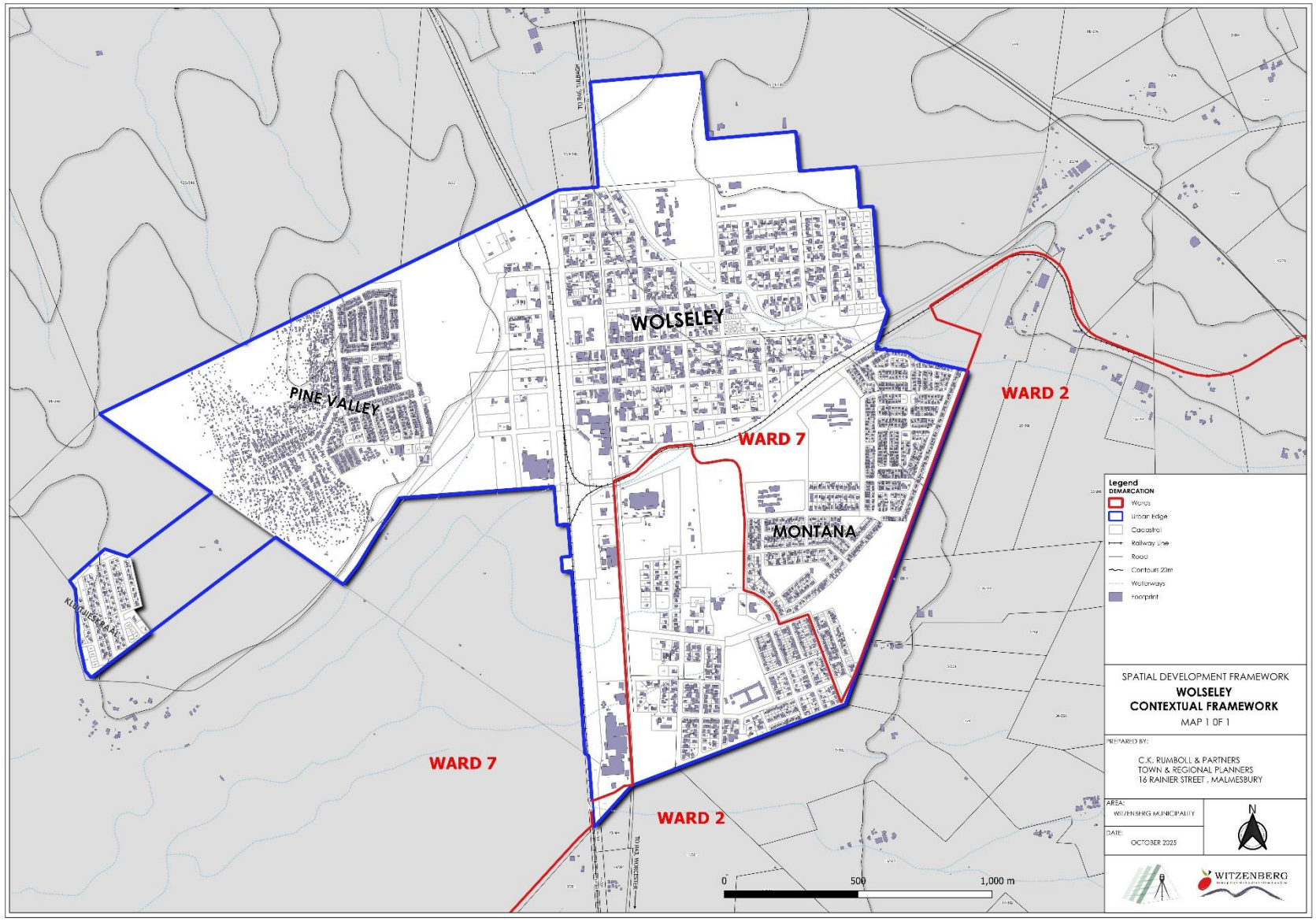
## 5.3 Wolseley


WOLSELEY
PINE VALLEY
MONTANA
WARD 7
WARD 2
WARD 7
WARD 2
KLIPVLEIGRAS
TO TULBAGH
TO PAARL / WORCESTER
0
500
1,000 m
Legend
DEMARCATION
Wards
Urban Edge
Cadastral
Railway Line
Road
Contours 20m
Waterways
Footprint
SPATIAL DEVELOPMENT FRAMEWORK
WOLSELEY
CONTEXTUAL FRAMEWORK
MAP 1 OF 1
PREPARED BY:
C.K. RUMBOLL & PARTNERS
TOWN & REGIONAL PLANNERS
16 RAINIER STREET , MALMESBURY
AREA:
WITZENBERG MUNICIPALITY
DATE:
OCTOBER 2025
N
WITZENBERG

## 5.3.1 Situational Analysis

### 5.3.1.1 Settlement History

Wolseley was initially the Ceres Road Station railway junction, which was set up in 1875. After expanding over a number of years, it was renamed in 1910, after a former Major-General Sir Garnet Joseph Wolseley, an influential officer of the British Imperial Army, who briefly served as Governor of Natal around the Anglo-Zulu war in 1879/80, as part of his broader activities on behalf of the British Empire (MDSF, 2020: 30).

### 5.3.1.2 Sub-Regional Location

Wolseley is located 90 kilometres northeast of Cape Town and 35km northwest of Worcester. It is located 15 kilometres south of Tulbagh in the Land van Waveren Valley, 12 kilometres southwest of Ceres through Michell's Pass. Wolseley is situated between the Waterval mountains to the west and the Skurweberge to the east.

### 5.3.1.3 Settlement Role and Function

Wolseley is a secondary service town in WITZENBERG MUNICIPAL AREA. Wolseley functions as an agricultural support centre and significant place of residence. In the Western Cape SDF, 2014, Wolseley falls within the rural development corridor that extends from Swellendam to Tulbagh, including Robertson, Worcester and Ceres. According to the MSDF 2020, Wolseley is a primary growth centre, with medium socio-economic need and growth potential.

Since the settlement is located on key movement routes, it is an appropriate place for industrial/manufacturing investment. Affordable housing is planned for the western side of the town and infill development is appropriate for future growth of the settlement.

### 5.3.1.4 Settlement Character and Layout Pattern

Wolseley is established along a north-south axis, made up of Voortrekker Street and the railway line. The railway line runs diagonally north-east through the town towards Ceres. The central area of Wolseley is on Voortrekker Road and concentrated around the historic grid of the town centre.

The centre of Wolseley is primarily characterised by a large square street grid, with free-standing suburban homes set back from the street edge. Property sizes vary in this area, from about 280 – 1500m$^2$, or more.

Montana is located south of Wolseley town centre and is separated from the centre of town by the railway line and a green space buffer. The grid is largely recti linear. Houses in this area are located on smaller erven of between 220 – 580m$^2$, largely made up of low-income housing typologies, which have been adapted and expanded incrementally. Houses are typically set back from the street edge.

Pine Valley is situated in the western part of Wolseley, to the west of the north-south rail line, a stretch of vacant land and Wolseley cemetery. The



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eastern portion of the area is characterised by free-standing low-income housing on erven of roughly 120m$^2$ on a rectilinear grid, while the western side of the area is characterised by dense informal housing, some of which is located on a street grid.

Wolseley is in Wards 2 and 7; Ward 7 includes Wolseley town centre, Pine Valley and part of Chris Hani, as well as the surrounding agricultural areas to the north, extending to Tulbagh. Montana and the Wolseley Farms area is in Ward 2 to the south.

## 5.3.2 Settlement Services and Infrastructure Analysis

### 5.3.2.1 Water

Wolseley receives its water supply from the Tierkloof Weir, with purification undertaken through pressure filters and chlorination. The Ceres Road Reservoir (680 kl) and the newly constructed 6 Ml Wolseley Reservoir provide storage for the 44 km distribution network, which operates with two pressure zones. The network also includes the 4.5 Ml Stamper Street Reservoir, which has been resealed to prevent water losses, as well as a booster pump station. An additional pump station enables the transfer of irrigation water from the Artois Canal to the reservoir during periods of low flow.

### 5.3.2.2 Sanitation

The WWTW was upgraded in 2022/23 with the construction of a new chlorine dosing facility. At present, the inlet works at the WWTW are being upgraded at a cost of R14,528,214.00. However, the scope of the works has been reduced due to funding constraints.

| Size (ML/Day) | Technology | Operational Flow (% of design capacity) |
|---|---|---|
| 3.6 | Activated Sludge | 25 |

### 5.3.2.3 Solid Waste

Wolseley currently generates 4 887 tonnes of waste each year and receives servicing through black and green bin bag provision and general waste collection through pick up and provision of 16 skips.

Illegal solid waste dumping, disposal of household waste in skips intended for garden waste and skips being overfull are challenges that face the municipality.

Woleseley landfill site is currently inoperative, despite having capacity to receive more waste. The landfill closed following civil unrest and vandalism of the site and will not be reopened in the short term. The site requires rehabilitation, at an estimated cost of R28,2m. An informal settlement has been established adjacent to the landfill (within the buffer of the site), posing risks to the community and restricting access to the site.

Strategic management of waste, set out in the IWMP, seeks to improve waste management through public awareness building; and recycling, organic and

hazardous waste management practices - programmes that are set to be implemented across the WITZENBERG MUNICIPAL AREA.

There is an option to operate under a regional waste disposal system, with landfill located in Worcester. In the event of its implementation, a transfer station would be established near Wolseley.

The following directives have been provided for improving the waste management in Wolseley:

- Programmes are needed to divert organic and hazardous waste into a safe and circular schemes.
- Development of drop-off facilities in each settlement for waste that is not collected, such as builders' rubble, garden refuse and recyclables.

### 5.3.2.4 Electricity

Wolseley's electrical network is supplied by Eskom by way of a single 11kV bulk metering point, which is located at Wolseley substation. The current Notified Maximum Demand is 5,2 MVA.

The cable capacity for Wolseley is 2,38 MVA and cannot handle the NMD of 5,2 MVA. The 35 mm cables are too small and should be replaced with 70 mm cables. A number of components in the infrastructure supply system do not meet present demands and safety standards and need to be replaced, including oil circuit breakers and outdoor switchgear. Illegal electricity connections, especially in informal settlements, such as the one located in Pine Valley, pose risks to revenue loss and public safety.

### 5.3.2.5 Transport, roads & Stormwater

Most roads in the municipality are provincial – providing 1970km of road network. Major provincial roads around Wolseley include:

- TR22/2 (R46) – which runs from Tulbagh, and runs just north of Wolseley, connecting the settlement to Ceres via Michell's Pass.
- R43 – the R43 splits from the R46, east of Wolseley, and runs south to Worcester.

The municipal roads in Wolseley are mostly made of paved flex and are in good condition, as demonstrated in table 7 and figure 1 below.

*Table 41: Municipal Road Surface Treatment and Extent*

| Town | Paved Flex (km) | Paved block (km) | Gravel (km) | Total (km) |
|---|---|---|---|---|
| Wolseley | 38.1 | 0.0 | 1.8 | 39.9 |

The public transport system in WITZENBERG MUNICIPAL AREA is predominantly supported by the minibus taxi. There is one minibus taxi rank in Wolseley, which has a combined loading and holding areas and 5 bays, with adequate capacity. There are currently 5 taxi routes to and from Wolseley, as set out in table 8 below.

*Table 42: Minibus Taxi Routes, Distance and Turnaround Time*

| Origin Name | Destination Name | Route Distance (Km) | Trip Time (One Way) (min) | Turnaround Time (Cycle Time) (min) |
|---|---|---|---|---|
| Wolseley | Ceres | 17.5 | 19 | 38 |
| Wolseley | Wolseley Farms | 4 | 6 | 12 |
| Wolseley | Artos Station | 8.2 | 9 | 18 |
| Wolseley | Tulbagh | 17.5 | 18 | 36 |
| Wolseley | Wellington | 64.6 | 47 | 94 |

There is a need to upgrade non-motorized transport infrastructure around Wolseley, by constructing surfaced sidewalks in Hope Street and investigating the possibility of a formal walkway across the open fields in the southern part of Wolseley, into Montana.

### 5.3.2.6 Human Settlements and Tenure

The analysis of human settlement demand for Wolseley shows that a total of 164.30ha of land will be required over the next 5–20 years to provide for residential development across all income groups.

Table 6, provides a breakdown of the projected demand accounting for expected household growth and the municipal waiting list and illustrates the need across income categories, ranging from subsidised housing (indigent/low income) to gap- and market-related housing opportunities (taxable).

The table indicates that about 55,85ha of land is required to address the total land required to address housing demand for subsidised housing, including the settlement waiting list and the total estimated additional households that will likely fall within the low-income category. This reflects the number of households still dependent on state-subsidised opportunities.

**Land Required**

Land required for the provision of adequate housing across income groups are tabulated below:

*Table 43 Land Required*

| Additional 20 Year Total | | | | | |
|---|---|---|---|---|---|
| | Sub | | Taxable | | Total Land Required |
| | WL | Low | Mid | High | |
| ha | 19,64 | 36,21 | 86,64 | 21,82 | 164,3 |
| % | 11,95% | 22,04% | 52,73% | 13,28% | 100% |

In addition to the current waiting list and the estimated household growth, existing and the rapid expansion of informal settlements also contribute to the overall housing need. In 2020 it was estimated that there were about 360 informal structures in Wolseley; this figure has increased significantly to about 3403 estimated structures in 2025. Table 7 below illustrates the current informal settlements and the number of structures counted in 2020 and 2025.

*Table 44 Wolseley Informal Settlements*

| | | |
|---|---|---|
| **Informal Settlement & Precinct Name** | Zakhele en Pine Valley | |
| **Total Size (ha) of Informal Settlement** | 43,0 | |
| **Date of Establishment** | 2000 | |
| **2020 MSDF** | Structures | 360 |
| | Population | 1053 |
| **2025** | Structures (Jan 2025) | 3403 |
| | Population | 9869 |

**Planned Projects**

The Pine Valley Informal Settlement Upgrade, planned from 2026 onwards, targets the upgrading of approximately 3 403 informal structures that currently have limited to no access to basic services, with a combination of in-situ upgrades, super blocks, and the provision of basic services (ABS). Pine Valley 2A is expected to deliver an estimated 120 top structures for qualifying backyard dwellers. In Montana, approximately 700 housing opportunities are planned as part of a long-term top structure project on land to the east of the settlement, subject to the availability of bulk infrastructure, particularly electricity and bulk water storage. In addition, the Kluitjieskraal Development includes the construction of top structures on 10 existing sites.

**Land Budget**

The land budget addresses the balance between the demand and supply of residential land in Wolseley. The municipal housing waiting list, the current housing pipeline, and projected household growth since the 2019 MSDF, with future projections informed by the MYPE (2024–2035) and a 2.2% growth rate for 2035–2045 is used to determine the demand. To determine "supply" side, it accounts for land required to meet the waiting list and projected household growth, drawing from opportunities both within the 2019 urban edge, through infill, repurposing, and allocation of undetermined land, and outside it, where urban edge expansions are guided by strategic settlement roles.

The MSDF proposals constitute 60.80ha of residential land. 6.4ha of additional land for residential development is proposed. The land requirements according to the population projection till 2045 amount to 402ha of residential land, resulting in an undersupply of -677ha.

*Table 45 Wolseley Land Budget*

| Land | Hectares |
|---|---|
| **Proposal in 2020 Edge** | 77,71 |
| **Expansion Proposals** | 9,14 |
| **Total Provision, 2025 MSDF** | 86,85 |
| **Required, 2023 -2025** | 13 |
| **Required 2025 -2035*** | 323 |
| **Required 2035 - 2045** | 402 |
| **Total Required** | -651 |
| **Undersupply** | -677 |





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### 5.3.2.7 Settlement Challenges

- Aging water and sewage systems are ageing require upgrading. Existing issues with capacity and pressure could be further exacerbated by population growth
- Historical buffer zones of infrastructure and open space that separate different suburbs leads to a fragmented spatial form, rendering spaces disconnected and unsafe for pedestrians.
- Need for enhanced access to Pine Valley for pedestrians and to make crossing the rail line safer for residents.
- Existing informal settlement in Pine Valley is not fully supported by access to a road network and basic networked infrastructure, putting households at risk.

### 5.3.2.8 Settlement Potential

- Wolseley has strong tourism potential, which can build on existing momentum. The natural beauty surrounding Wolseley is a significant attraction for agri- and eco-tourism, including fruit picking, hiking and bird watching.
- Strong regional road linkages: Proximity to the provincial R46 and R303, which connect to the national N1 is a key advantage for logistics support. The rail connections/infrastructure also serve to Wolseley's advantage.
- Additional commercial activity to serve more residents closer to home can be encouraged.

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## 5.3.3 Spatial Proposals

| Code | Proposal | Spatial Goal Number |
|---|---|---|
| | **Public Realm (Amenities) and Beautification** | |
| WN1 | Promote the following as activity streets: Voortrekker Street, Afrika Street, Lang Street, Eiland Street, Arend Street, Dahlia Street, Paradys Street, | 3 |
| WN2 | Promote sensitive densification and a mix of uses in the historic centre of Wolseley. | 3 |
| WN3 | Investigate viability of implementing a Heritage Conservation Area Overlay Zone for the historic centre of Wolseley. | 5 |
| | **Mobility and Access (NMT Routes)** | |
| WN4 | Upgrade and expand the formal NMT network throughout town, especially focused on improving existing informal desire lines and on class 4 roads. | 3 |
| WN5 | Improve pedestrian accessibility to Pine Valley and enhance safe crossing across the railway line. | 3 |
| WN6 | Support the formalisation of walkways with lighting across open fields in the southern part of Wolseley. | 3 |
| | **Transport Infrastructure (Rail/Transport/Road/Freight)** | |
| WN8 | Strengthen trade and mobility corridor along the R46 to Worcester and the Breede River Valley. | 5 |
| WN9 | Support and promote the conducting of a comprehensive minibus taxi survey to develop appropriate measures for managing and developing ranking and operations, especially of emergent informal ranks. | 3 |
| WN10 | Lobby for the maintenance of existing facilities for improved and expanded rail services. | 5 |
| | **Basic Infrastructure, Services and Development** | |
| WN11 | Develop as the major residential town in Witzenberg. | 4 |
| WN12 | Allow rezoning of agricultural land north of town for expansion, as cereal production impact is minimal. | 4 |
| | **Tourism, Economic Development and Industry** | |
| WN13 | Encourage light industry, housing, and small-scale factories in mixed-use zones. | 2 |
| WN14 | Support nodal agri-related development to enhance agri-processing and agri-value chains. | 2 |
| | **Nature and Conservation** | |
| WN15 | Incorporate Critical Biodiversity Areas (CBAs) and Ecological Support Areas (ESAs) into land use planning to prevent fragmentation and maintain ecosystem services. | 3 |
| WN16 | Delineate high-risk flood, fire and erosion overlay zones (also supports climate resilience and environmental management). | 1 |

## 5.3.4 Coded Settlement Proposals

| Code | Zone | Use | Proposal | Du/Ha | Area(Ha) | Spatial Goal Number |
|---|---|---|---|---|---|---|
| WA1 | A | Residential | Promote mixed-use residential development. | | 21,34 | 4 |
| WA2 | A | Sports field Expansion | Support the expansion of existing sports facilities. | | 5,1 | 3 |
| WA3 | A | Residential | Support medium-density residential development. | 20 | 0,41 | 4 |
| WB1 | B | Residential | Support medium-density residential development. | 20 | 5,93 | 4 |
| WB2 | B | Residential | Support medium-density residential development. | 20 | 2,91 | 4 |
| WB3 | B | Residential | Support low to medium-density residential development. | 15-20 | 1,23 | 4 |
| WB4 | B | Residential | Support low to medium-density residential development. | 15-20 | 1,53 | 4 |
| WB5 | B | Residential | Support medium to high density residential development. | 20-60 | 7,61 | 4 |
| WC2 | C | Industrial | Promote medium to low intensity industrial developments with a low industrial transitional buffer area toward the adjacent residential expansion proposal to the west. | | 6,09 | 2 |
| WE1 | E | Cemetery Expansion | Promote the expansion of cemetery. | | 2,18 | 3 |
| WE2 | E | Open Space | Support and maintain as a public open space. | | 1,89 | 3 |
| WF1 | F | Residential | Support high density residential development. | 60 | 3,27 | 4 |
| WF2 | F | To Be Formalised | Promote the formalization of existing informal structures. | | 48,67 | 3 |

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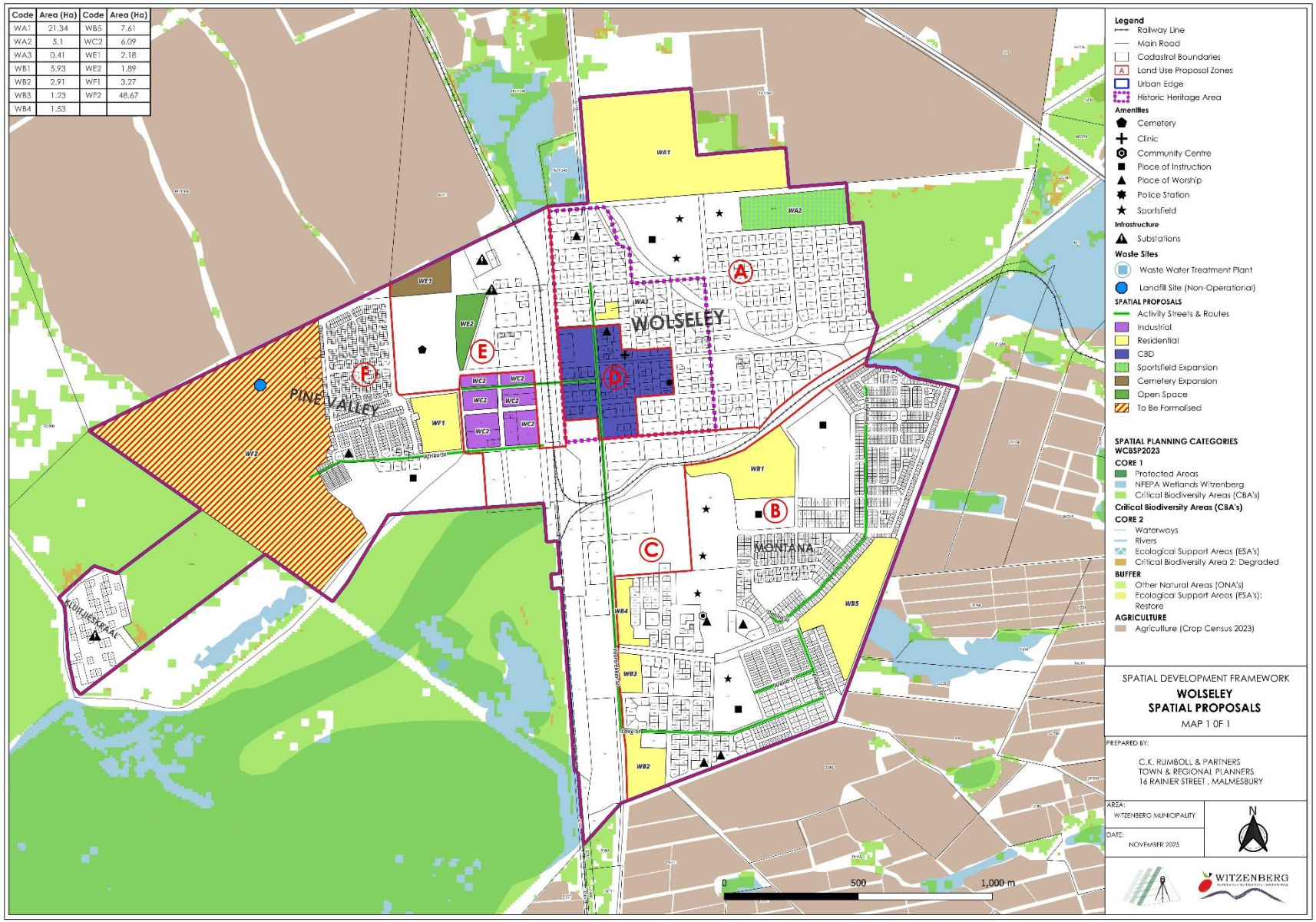
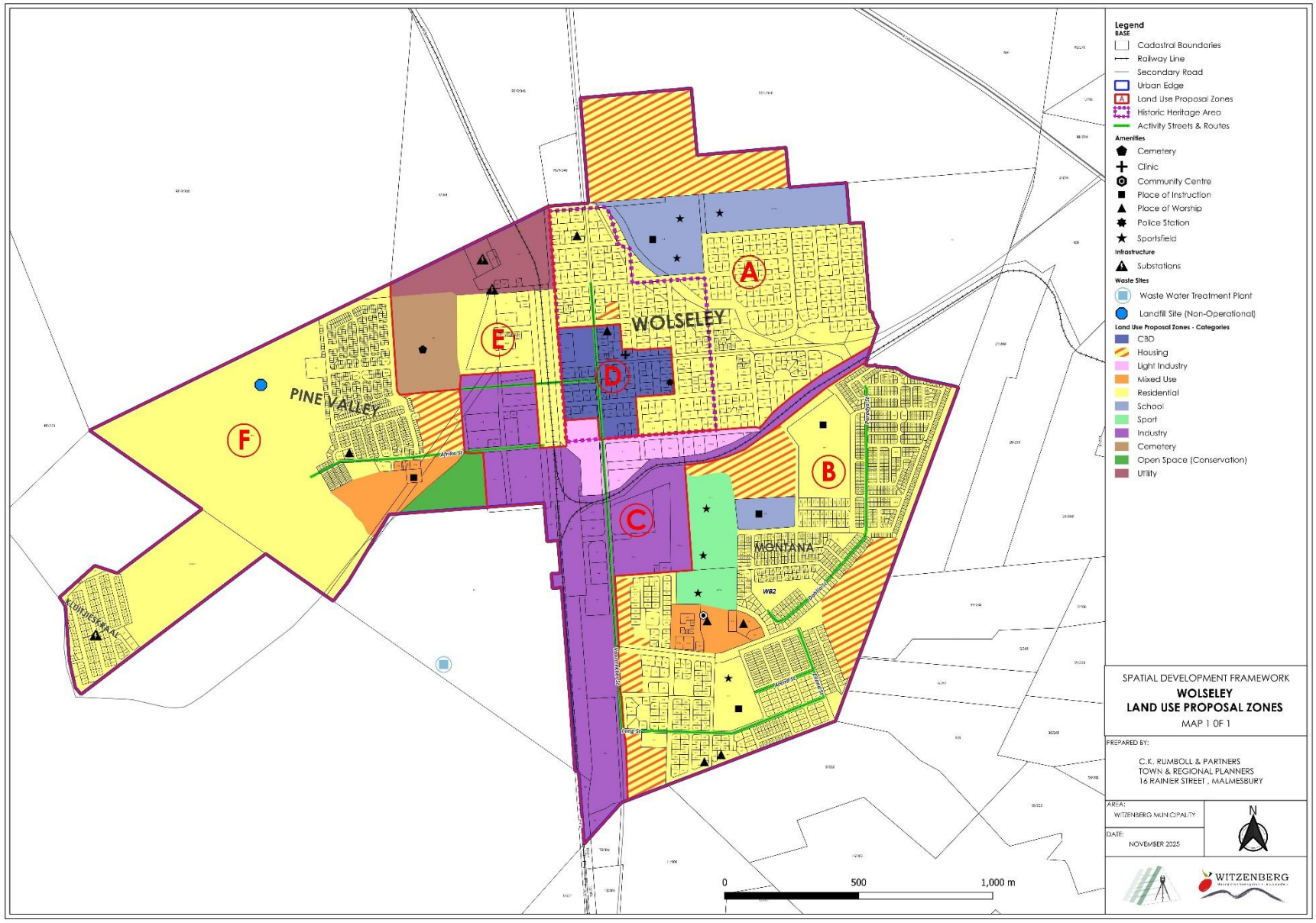
## 5.3.5 Settlement Proposal Map



## 5.3.6 Land Use Proposal Zones



## 5.3.7 Land Use Zone Proposals

Refer to the land use zone map for Wolseley: The urban area of Wolseley is divided into seven (7) zones (areas with common features) and the recommended land uses for the different zones are listed in the table below:

| WOLSELEY LAND USE ZONES | | Low Density Residential Uses | Medium Density Residential Uses | High Density Residential Uses | Secondary Educational Uses | Place of Instruction | Professional Services | Business Uses | Secondary Business Uses | Place of Worship | Institution | Guest houses | Authority | Sport/Recreational Facilities | Industries & Service Trade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | Zone A has a low-density residential character with supporting social services. New development area and sport field expansion identified. A portion of Zone A is located within the historic core, and Wolseley town should be the focus of on-going public space improvement, identification and protection of historic places and assets, and sensitive redevelopment and infill. | X | X | X 4 | X | X | X | | X 1,4 | X | X | X | X | X | |
| B | Zone B has a mixed density residential character with supportive social services. New development areas identified and earmarked for future development. | X | X | X | X | X | X | | X 1,4 | X | X | X | X | X | |
| C | Zone C represents the industrial zone with the opportunity for future expansion. | | | | | X | X | X | X | X | X | | X | X | X |
| D | Zone D represents the Central Business District and is located along the main activity corridor through the town where commercial and mixed uses occur. Allow for commercial and other compatible uses to enhance the node. The historic core of Wolseley town should be the focus of on-going public space improvement, identification and protection of historic places and assets, and sensitive redevelopment and infill. | X | X | X | X | X | X | X | X | X | X | X | X | X | X 3 |
| E | Zone E represents a mixed-use development area. Support expansion of cemetery. | X | X | X | X | X | X | X | X | X | X | X | X | X | |
| F | Zone F has a high densitty residential character. A large informal residential settlement occur where formalisation is required. New development area identified south of cemetery. | | X | X | X | X | X | X 1,4 | X 1,4 | X | X | X | X | X | |

| | |
|---|---|
| (1) Along activity streets/corridors<br>(2) Flats along activity streets<br>(3) Only service trade<br>(4) At proposed future residential development nodes | **Business Uses** e.g. shop, supermarket, restaurant, offices, service station<br>**Place of Education** e.g. Schools, places of instruction<br>**Professional Uses** e.g. offices like doctors, dentists, attorneys, architechts, engineers and town planners.<br>**Secondary Business Uses** e.g. neigbourhood bussines uses such as house shops, small offices and home occupation. House taverns only to be allowed along activity streets in residential areas on discretion of the Municipality.<br>**Secondary Educational Uses** e.g. Crèches/day care<br>**Medium density residential** – only allowed on erven of 2000m² or larger.<br>*Find description of proposed land uses for development zones in Annexure 4 |

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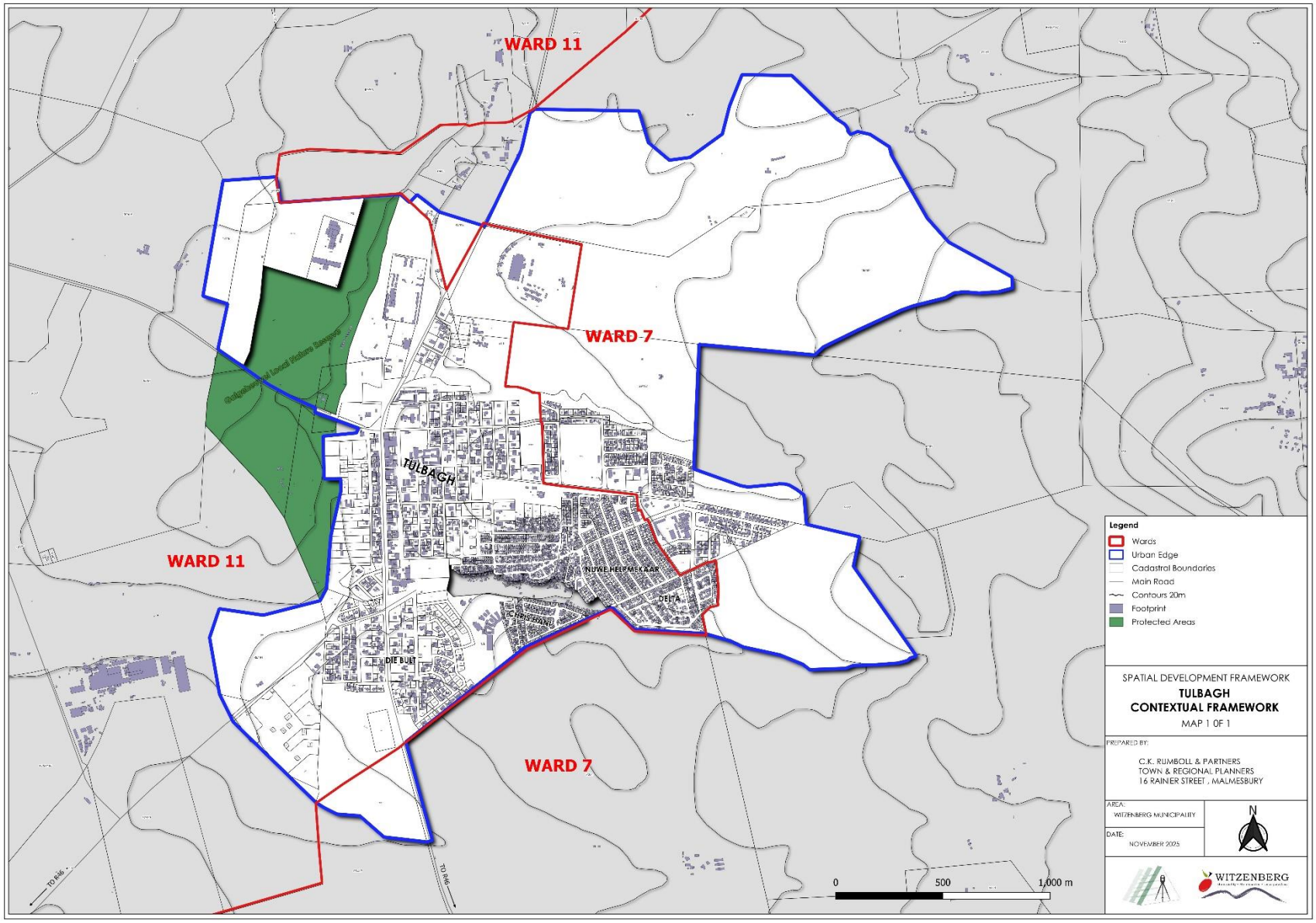
## 5.4 Tulbagh


WARD 11
WARD 7
WARD 11
WARD 7
TULBAGH
NUWE HELPMEKAAR
DELTA
DIE BUUT
Legend
Wards
Urban Edge
Cadastral Boundaries
Main Road
Contours 20m
Footprint
Protected Areas
SPATIAL DEVELOPMENT FRAMEWORK
TULBAGH
CONTEXTUAL FRAMEWORK
MAP 1 OF 1
PREPARED BY:
C.K. RUMBOLL & PARTNERS
TOWN & REGIONAL PLANNERS
16 RAINIER STREET , MALMESBURY
AREA:
WITZENBERG MUNICIPALITY
DATE:
NOVEMBER 2025
N
0
500
1,000 m
WITZENBERG

## 5.4.1 Situational Analysis

### 5.4.1.1 Settlement History

According to the MSDF (2012), the Tulbagh valley was known as 'Het Land van Waveren', an Afrikaans name which was given to honour the Waveren family of Amsterdam, which was connected to the mother of Simon van der Stel. Thereafter, the MSDF gives mention that farmers began to stream into the well-watered valley after a report relating to the settlement was given by the then Governor.

*Figure 28: A panorama of Het Land van Waveren (source: Gordon, Rijksmuseum Collection, accessed 03/09/2025)*

According to Augustyn-Clark (2017), the town of Tulbagh is among the oldest towns in South Africa. The establishment of a town can be based on the building of a church, or the establishment of a Drostdy. In this sense, Tulbagh is considered the third-oldest town based on the 1746 establishment of the Roodezandt Church, or the fourth oldest, tied with Graaff-Reinet, based on the 1804 establishment of its Drostdy. The town was named after the Dutch Cape Colony Governor Ryk Tulbagh (Ikin, 2023).

The town underwent substantial reconstruction following the disastrous earthquake of 29 September 1969, which registered 6.4 on the Richter-scale (MSDF 2012). These events rocked the town, causing nine casualties and considerable damage to many of the old buildings. Six months later, a minor earthquake followed, on 14 April 1970.

*Figure 29: The Drostdy in state of disrepair after the 1969 earthquake (Source: Strauss, 2022)*

*Figure 30: A woman demonstrates the level of infrastructure damage caused by the earthquake, by placing her hand in a crack that resulted from the quake (Source: Strauss, 2022)*

Figure 9 depict the aftermath of the earthquake, which left a trail of destruction, and some highly significant buildings in Church Street were destroyed. Whole sections of the houses collapsed, many of the soft brick walls burst open, leaving wide cracks and caved-in roofs (Ikin, 2023). The recovery from the earthquake served as impetus to restore and preserve many of the noteworthy heritage buildings on Church Street that form an important component of the tourism industry in Tulbagh today (Strauss, 2022).

### 5.4.1.2 Sub-Regional Location

Tulbagh is located in the northern settlements area in a valley surrounded by imposing mountain ranges, with the Obiqua Mountains to the west the Winterhoek Mountains in the north and the Skurweberge Mountains in the east as its natural structuring elements, in the Witzenberg Municipality, Western Cape (MSDF. 2012, 2020).

The settlement was historically accessed via the Roodezand Pass, which made it a key point on the early road out of Cape Town. It is said to have served as the last stop for trekkers before venturing north (Tourism, n.d.). Today, Tulbagh is 90 minutes from Cape Town, firmly located in the Boland Winelands region.



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The settlement's position makes Tulbagh an essential location for agri-processing as well as tourism, driven by the town's uniqueness and historic character.

#### 5.4.1.3 Settlement Role and Function

The MSDF (2020) identifies Tulbagh as a secondary service town in Witzenberg Municipality. It functions as an agricultural support hub, with a substantial residential population and tourism sector centred around its historical core. The Tulbagh Magistrate's court serves as the judiciary in this region.

Together with Ceres, it is classified as an emerging agri-processing industry and economic hub given that the Witzenberg IDP (2025/26) maintains Tulbagh's designation as an agricultural service centre.

#### 5.4.1.4 Settlement Character and Layout Pattern

Tulbagh is characterised by its historic Cape Dutch architecture, with many structures dating back to the 18th and 19th centuries (Witzenberg IDP, 2025). The town is largely linear in form, centred on Van der Stel Street, which remains the main corridor of activity. The street's tree-lined footpaths and low-rise buildings contribute to the town's heritage identity. Place character is maintained through street greenery.

Furthermore, Augustyn-Clark (2017) describes Tulbagh's early layout as a 'river-ribbon town', where the first buildings were sited some distance from the river, leaving a fertile alluvial strip between the street and the waterway.

### 5.4.2 Settlement Services and Infrastructure Analysis

#### 5.4.2.1 Water

Tulbagh's water supply currently relies primarily on the Moordenaarskloof and Tierkloof sources, supplemented by an additional 1,2 million m³/a from the Klein Berg River following the completion of new infrastructure. Although boreholes were drilled adjacent to Nuwekloof Pass, the yields proved insufficient for supplying the town. The Moordenaarskloof resource is shared equally with SAPCO and Kruysvallei, placing further pressure on available capacity. The existing Dorpsdam remains inadequate to meet storage needs, resulting in the annual implementation of water restrictions. To address these constraints, the Department of Water and Sanitation (DWS) approved funding for the construction of the Waverenskroon Dam, pump station, and rising main, which have now been completed and are fully operational.

### 5.4.2.2 Sanitation

The Tulbagh Wastewater Treatment Plant was upgraded in 2015. The associated sewer system includes three booster pump stations.

| Size (ML/Day) | Technology | Operational Flow (% of design capacity) |
|---|---|---|
| 2.46 | Activated Sludge | 73 |

### 5.4.2.3 Solid Waste

The Tulbagh landfill has been closed. A variation waste management license was granted in 2016 but has been set aside after a legal process ruled that the landfill is no longer viable for operations. The site needs to be rehabilitated, at a cost of R33m (IDP 2025 – 26). There is currently a drop-off facility in Tulbagh, which receives garden waste, builders' rubble and recyclables. Weekly black bag pick-up for residential and commercial properties is carried out, with skips provided for garden waste.

### 5.4.2.4 Electricity

Tulbagh's electrical network is supplied via a bulk 11kV metering point from Eskom's Tulbagh Substation. According to the Municipal Planning Support Report (MPSR), the town's maximum demand (NMD) averaged 4,500 kVA between 2015 and 2017. The study also highlighted the capacity for renewable energy integration without compromising grid stability.

According to the 2025/26 IDP, the future growth of Tulbagh will increase the NMD by 4 MVA. Upgrading the backbone infrastructure to increase NMD capacity is a municipal-wide challenge.

### 5.4.2.5 Transport, roads & Stormwater

#### Roads and Stormwater

The road network in Tulbagh is predominantly made up of paved flex, with a few gravel roads. The table below provides an overview of the road network.

*Table 46: Type and Extent of Road Network in Tulbagh*

| Paved Flex (km) | Paved block (km) | Gravel (km) | Total (km) |
|---|---|---|---|
| 29.3 | 0.7 | 3.3 | 33.4 |

#### Stormwater

Tulbagh's road infrastructure includes a bridge in good condition, although a follow-up inspection is pending for the Twee Jonge Gezellen Street Bridge. Notably, Tulbagh and Prince Alfred Hamlet are the only towns in the municipality with formal stormwater plans. However, existing infrastructure is insufficient during heavy rainfall, leading to infrastructure failure due to flooding and access issues.

#### Minibus Taxis

There are six minibus taxi routes that operate from Tulbagh. Minibus taxis rank on Van der Stel Street, which has four available bays. During the observation period for the ITP in 2020, these bays were occupied to capacity and over capacity.

*Table 47: Minibus Taxi Routes*

| Origin Name | Destination Name | Route Distance (Km) | Turnaround Time (Cycle Time) (min) |
|---|---|---|---|
| Tulbagh | Tulbagh Railway Station | 6 | 16 |
| Tulbagh | Wellington | 53.1 | 78 |
| Chris Hani Tulbagh | Tulbagh Railway Station | - | - |
| Chris Hani Tulbagh | Wolseley | 17.5 | 32 |
| Chris Hani Tulbagh | Worcester | 60.3 | 94 |
| Chris Hani Tulbagh | Wellington Railway Station | 51.4 | 74 |

#### 5.1.1.1.1 Non-Motorised Transport

Van der Stel street only has one functional sidewalk and is broad, making the street dangerous for pedestrians. There is also an open stormwater channel on Van der Stel Street, which is unsafe for pedestrians. An upgrade to this infrastructure is needed, along with surfaced sidewalks on Steinthal Street, Obiqua Street and Olifant Street. The Tulbagh precinct plan, which is estimated to cost about R7.2 million, also seeks to improve connectivity and accessibility in Tulbagh.

### 5.4.2.6 Human Settlements and Tenure

Tulbagh has an estimated housing land demand of approximately 149,33 hectares to address the current and projected need across income groups, inclusive of the existing waiting list. Of this demand, 29% relates to subsidised housing requirements, while the remaining 70% is attributed to middle- to higher-income households (private housing).

**Land required**

Land required for the provision of adequate housing across income groups are tabulated below:

| Additional 20 Year Total | | | | | |
|---|---|---|---|---|---|
| | Sub | | Taxable | | Total Land Required |
| | WL | Low | Mid | High | |
| ha | 14,97 | 28,36 | 74,23 | 31,76 | 149,33 |
| % | 10,02% | 18,99% | 49,71% | 21,27% | 100,00% |

**Informal Settlements**

In addition to the current waiting list and the estimated household growth, existing and the rapid expansion of informal settlements also contribute to the overall housing need. In 2020 it was estimated that there were about 699 informal structures in Tulbagh; this figure has increased significantly to about





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2926 estimated structures in 2025. The table below illustrates the current informal settlements and the number of structures counted in 2020 and 2025.

| Informal Settlement Name | Extent (ha) | Date of Establishment | 2020 MSDF | | 2025 | |
|---|---|---|---|---|---|---|
| | | | Structures | Pop | Structures (Jan 2025) | 2025 Population |
| Helpmekaar | 7,17 | 2013 | 521 | 1560 | 1402 | 4066 |
| Aslakamp | 2,46 | | | | 1265 | 3669 |
| Die Gaatjie | 0,57 | | 48 | 47 | 162 | 470 |
| Kleinbegin | 0,38 | 2012 | 130 | 390 | 97 | 281 |
| | **10,58** | | **699** | **1950** | **2926** | **8485** |

**Planned Projects**

The municipal housing pipeline identifies several projects aimed at addressing the backlog. The Tulbagh 427 Housing Project, initiated in 2013, remains incomplete due to illegal occupation of sites, and can only proceed once the current occupiers have been reallocated (see Project 5). Similarly, the Tulbagh ASLA Camp, located on 10 industrial erven adjacent to the Tulbagh 427 site, is fully occupied by informal structures and is subject to the same reallocation process, with land acquisition currently underway. A major planned intervention is the Tulbagh New Housing Project (1000 sites), scheduled for 2026–2033 on private farmland to the east of Tulbagh. This integrated township development will require land acquisition, township establishment, environmental authorisation, bulk services provision, and the construction of serviced sites. The estimated cost of bulk services is R60 million, with an additional R70 million required for internal infrastructure. The project's implementation is dependent on the availability of funding and bulk electricity, with planning expected to commence in 2026.

**Land Budget**

The land budget addresses the balance between the demand and supply of residential land in Tulbagh. The municipal housing waiting list, the current housing pipeline, and projected household growth since the 2019 MSDF, with future projections informed by the MYPE (2024–2035) and a 2.2% growth rate for 2035–2045 is used to determine the demand. To determine "supply" side, it accounts for land required to meet the waiting list and projected household growth, drawing from opportunities both within the 2019 urban edge, through infill, repurposing, and allocation of undetermined land, and outside it, where urban edge expansions are guided by strategic settlement roles.

The MSDF supplies 144.21ha of residential land of which 20.58ha is proposed as new residential development. The residential land requirements according to the population projection till 2045 amount to 340ha, resulting in an undersupply of 480ha.

| Land | Hectares |
|---|---|
| **Proposal in 2020 Edge** | 270,08 |
| **Expansion Proposals** | 62,4 |
| **Total Provision, 2025 MSDF** | 332,48 |
| **Required, 2023 -2025** | 11 |
| **Required 2025 -2035*** | 273 |



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| | |
|---|---|
| **Required 2035 - 2045** | 340 |
| **Total Required** | 624 |
| **Undersupply** | -292 |

### 5.4.2.7 Settlement Challenges

Informal settlement: The informal settlement located in Tulbagh (say something about this. No basic level of service. Pollution of the river. Poses a health and environmental threat. People live in dire conditions.

**Waste Management:** the reliance on a waste management system that is combined in Ceres, could pose challenges in efficiency and scalability based on the population growth. The completion of the regional waste facility in Worcester in 2026 should address this constraint.

**Water Storage Shortage:** the 2025/26 IDP indicates that water restrictions are in place in Tulbagh because of inadequate water storage, an issue which is being addressed through the construction of a new storage dam, which is projected to take three years to complete.

**Electricity Supply:** the current limit on the notified maximum demand for Wtizenberg limits the economic and urban growth potential of Tulbagh.

### 5.4.2.8 Settlement Potential

This further demonstrates the growth and capacity that the settlement may possess to address its social needs, building on its existing economic strengths and potential industrial capacity.

Moreover, its layout provides an opportunity for green corridors with the north area and east, adjacent to communities which could be developed as peri-urban farming areas (Witzenberg SDF 2020).

**Economic Growth Potential:** Tulbagh shows strong economic growth potential, particularly in agri-processing, skills development, and agri-tourism. As home to the country's oldest wine co-operative, it has a strategic advantage. Recognised by the CWDSDF (2021) as a secondary regional service centre, the town is expanding post-harvest agri-business services and could attract trade and economic opportunities for both Tulbagh and the wider Witzenberg area.

**Tourism Growth Potential:** Tulbagh's heritage value, which is already well supported by the existing LTA, has the potential to expand further, with the potential to grow the labour market.

**Strengthening Place Identity:** The municipal IDP outlines that precinct planning had previously been undertaken to link different nodes. The precinct plan promotes place-making principles such as beautifying the area, increasing mobility access and applying NMT principles (Witzenberg IDP, 2025).

## 5.4.3 Settlement Proposals

| Code | Public Amenities, Heritage & Beautification | Spatial Goal Number |
|---|---|---|
| TN1 | Implement the Tulbagh Precinct Plan for public realm upgrades to connect nodes, beautify the area, and improve vehicular, pedestrian and cycling movement. | 3 |
| TN2 | Promote the development of a Heritage Walk linking heritage buildings. | 5 |
| TN3 | Protect and maintain Church and Van der Stel Streets as heritage and conservation assets. | 5 |
| TN4 | Promote Van der Stel Street, Waterkant, Steinthal Street and Market Street as activity streets. | 3 |
| TN5 | Improve the pedestrian interface and provide additional parking along Van der Stel Street in a manner that is sensitive to the heritage value of the area. | 3 |
| TN6 | Adhere to the architectural guidelines as set out in the August 2019 Tulbagh Heritage Survey Report and Inventory. | 5 |
| | **Mobility and Access (NMT Routes)** | |
| TN7 | Enhance public open spaces, cycle paths, and green pedestrian connections through the heritage core. | 6 |
| TN8 | Upgrade the NMT infrastructure on the western side of Van der Stel Street and expand the formal NMT network throughout town, especially on class 4 collector routes. | 3 |
| TN9 | Implement traffic calming and pedestrian crossings on Van der Stel Street. | 3 |
| TN10 | Implement scholar safety measures – enhance crossings and speed management measures around schools. | 3 |
| | **Transport Infrastructure (Rail / Transport / Road / Freight)** | |
| T11 | Encourage the development of western and eastern bypasses to redirect heavy traffic away from the village core. | 4 |
| T12 | Promote the redesign of Van Der Stel Street with:<br>- One-way traffic pattern and roundabouts.<br>- Bioswale stormwater system, pedestrian crossings, and tree-lined sidewalks. | 3 |
| | **Basic Infrastructure, Services and Development** | |
| T13 | Upgrade and improve stormwater system. | 3 |
| T14 | Retain Tulbagh's heritage village character by limiting large-scale or high-rise development, and prioritise the revitalisation and adaptive reuse of existing buildings over new residential or industrial expansion. | 5 |
| T15 | Promote Tulbagh as a Heritage and Tourism Village by prioritising cultural revitalisation through museums, neo-traditional architecture, and restored facades, while encouraging tourism-focused businesses such as arts, culture, and hospitality, and discouraging general retail expansion. | 5 |
| T16 | Support nodal agri-related development to enhance agri-processing and agri-value chains. | 2 |

| | | |
|---|---|---|
| T17 | Preserve the northern valley for export fruit and wine agriculture. | 2 |
| T18 | Promote the following as activity streets; Market Street, Voortrekker Street, Steinthal Street, Waterkant Street, Miller Street, Kiepersol Street, Kerk Street, | |
| | **Nature and Conservation** | |
| T19 | Encourage the rehabilitation of the Tulbagh Nature Reserve to meet biodiversity targets. | 3 |
| T20 | Sustain river rehabilitation programme – retain the green corridor along the river west of the town. | 3 |
| T21 | Uphold Conservation Area Overlay Zone protecting the historic core. | 5 |

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## 5.4.4 Coded Settlement Proposals

| Code | Zone | Use | Description | Du/Ha | Area(Ha) | Spatial Goal Number |
|---|---|---|---|---|---|---|
| TA1 | A | Residential | Promote medium to low-density residential development. | 15-20 | 11,27 | 4 |
| TA2 | A | Residential | Promote medium to low-density residential development. | 15-20 | 14,32 | 4 |
| TA3 | A | Commercial Node | Support the development of commercial | | 17,09 | 4 |
| TB1 | B | Mixed Use | Promote mixed use development including commercial and community-oriented uses. | | 1,99 | 4 |
| TC1 | C | Commercial Node | Support the development of commercial | | 1,69 | 4 |
| TC2 | C | To Be Formalised | Promote the formalisation of existing informal structures. | | 2,45 | 3 |
| TC3 | C | To Be Formalised | Promote the formalisation of existing informal structures. | | 7,55 | 3 |
| TC4 | C | To Be Relocated | Prioritise the relocation of informal structures located in riverbank / River Floodline. | | 0,57 | 3 |
| TC5 | C | Residential | Promote and encourage infill residential development | | 0,59 | 4 |
| TC6 | C | Mixed Use | Promote mixed use development including commercial and community orientated uses. | | 6,4 | 4 |
| TC7 | C | Residential | Promote mixed-density residential development as a transitional residential area. | | 2,75 | 4 |
| TC8 | C | Residential | Promote mixed density residential development. | | 44,01 | 4 |
| TC9 | C | Mixed Use | Promote mixed use development including residential (GAP), commercial and community orientated uses. | | 0,85 | 4 |
| TE1 | E | Residential | Encourage low density to medium infill residential development. | 15-20 | 0,21 | 4 |
| TE2 | E | Residential | Encourage low density to medium infill residential development. | 15-20 | 0,87 | 4 |
| TE3 | E | Residential | Encourage low density to medium residential development. | 15-20 | 0,79 | 4 |
| TG1 | G | Residential | Support mixed density infill residential development. | | 5,12 | 4 |
| TG2 | G | Mixed Use | Promote mixed use development. | | 220,52 | 4 |
| TG3 | G | Residential | Promote medium to low density residential development. | 15-20 | 3,82 | 4 |

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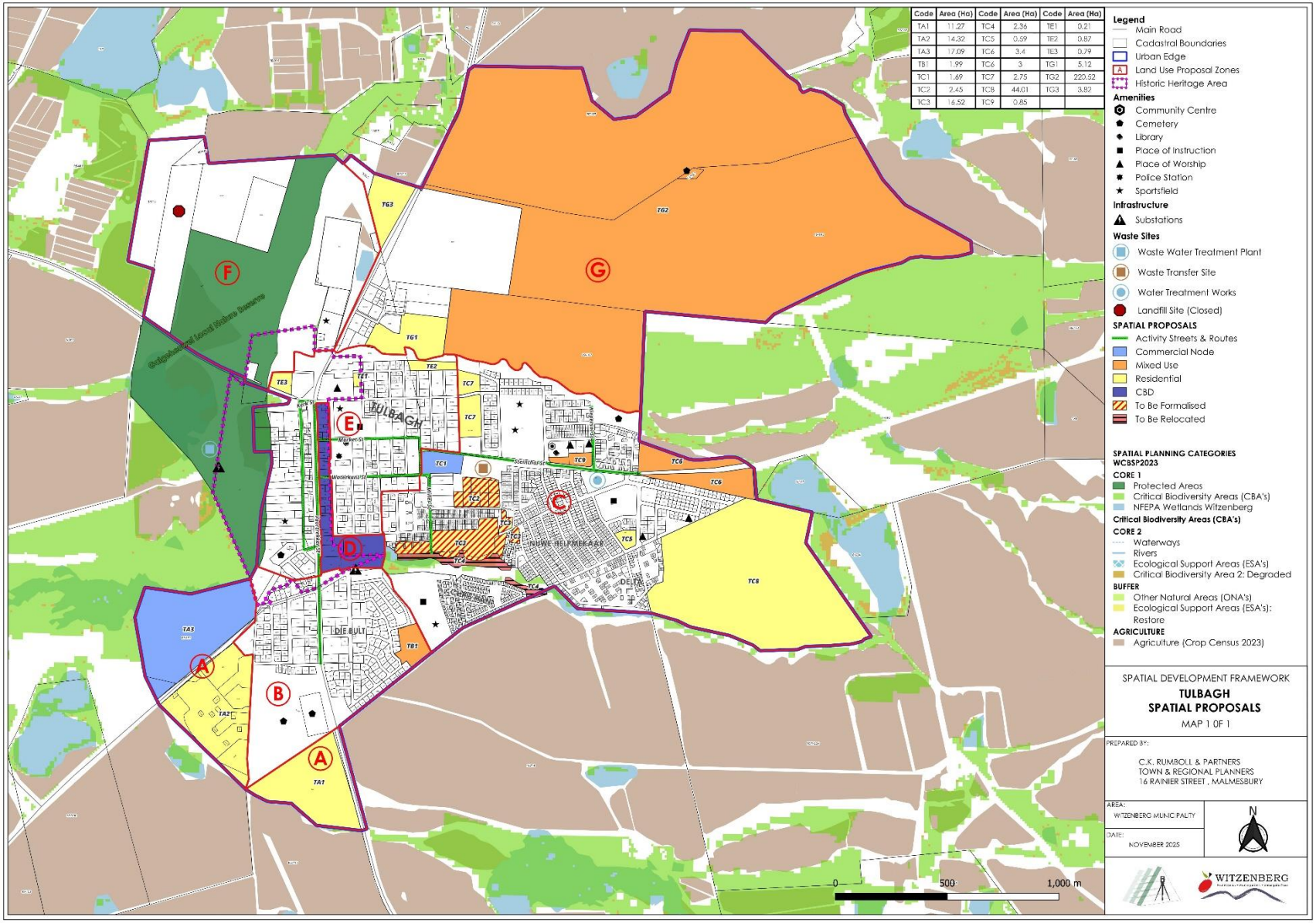
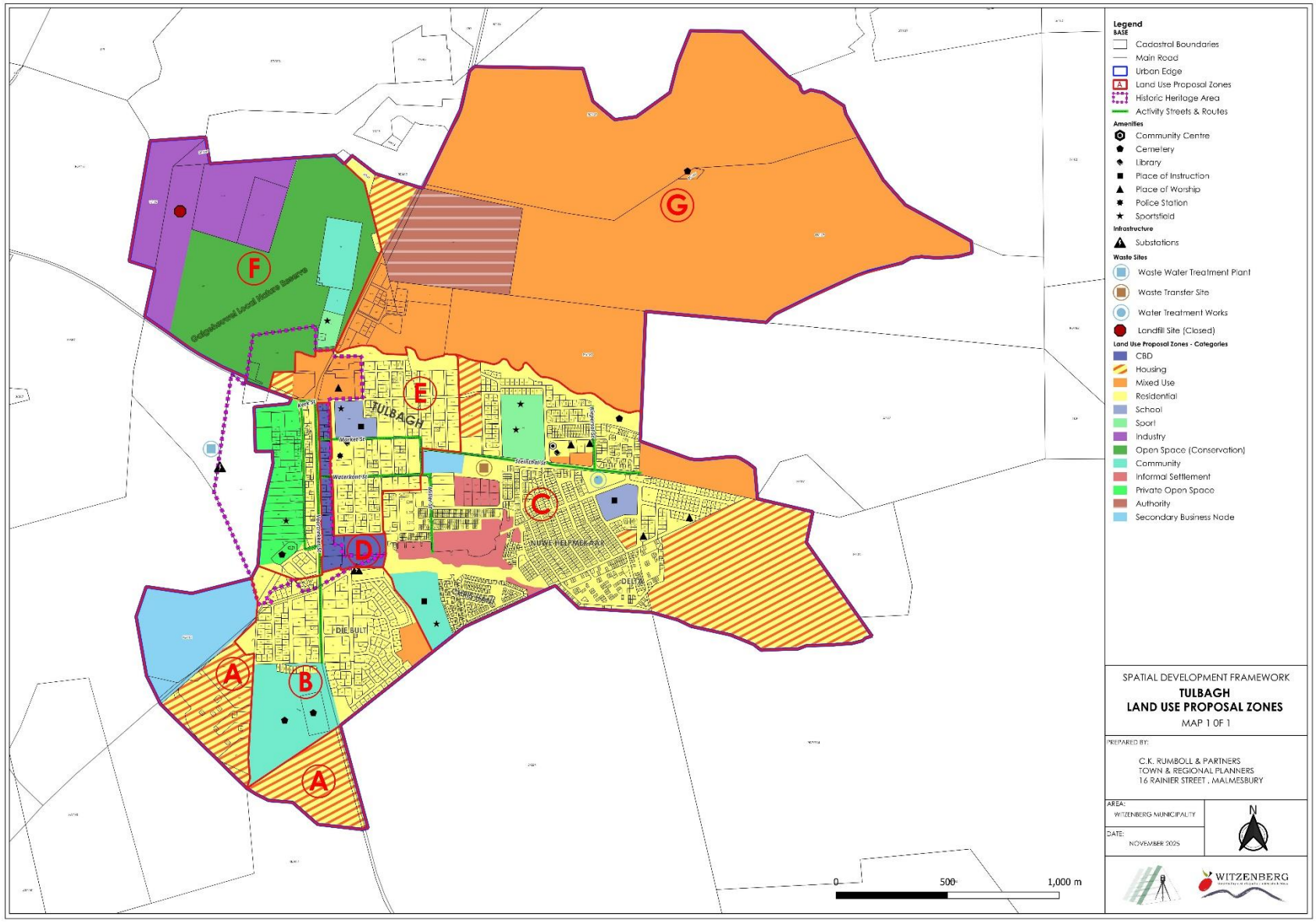
## 5.4.5 Settlement Proposal Map



## 5.4.6 Land Use Proposal Zones



## 5.4.7 Land Use Zone Proposals

Refer to the land use zone map for Tulbagh: The urban area of Tulbagh has been divided into seven (7) zones (areas with common characteristics) with the relevant development potential relating to specific land uses for every zone.

| LAND USE ZONES | | Low Density Residential Uses | Medium Density Residential Uses | High Density Residential Uses | Secondary Educational Uses | Place of Instruction | Professional Uses | Business Uses | Secondary Business Uses | Place of Worship | Institution | Guest houses | Authority | Sport/Recreational Facilities | Industries & Service Trade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | Zone A represents a new development node. Allow for mixed density residential uses. | X | X | X | X | | X | | | X | X | X | X | X | |
| B | Zone B has low density residential character and encompasses the Tulbagh South Cemetery. Allow for expansion of cemetery. Support mixed use development at identified node. | X | X | X 1,2 | X | X | X | | X 1,2 | X | X | X | X | X | |
| C | Zone C has a predominantly high-density residential character with supporting social services. Areas identified for formalisation where informal settlements occur with a small area earmarked for relocation. Proposed expansion areas identified for possible residential development with supportive services. | | X | X | X | X | X | X 2,3 | X 1,2 3 | X | X | X | X | X | X 4 |
| D | Zone D represents the Central Business District and are located along the main activity corridor through the town where commercial and mixed uses occur. Allow for commercial and other compatible uses to enhance the node. A portion of the CBD is located within the historic core of the town and is protected and managed as a Conservation Area Overlay Zone in terms of the Zoning Scheme. The 2018 inventory that was completed for the town should be considered when applying for new development or refurbishment within the town center to encourage the maintenance of the unique historic character of the town. | X | X | X | X | X | X | X | X | X | X | X | X | X | X 4 |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **E** | **Zone E has a low-density residential character with supporting social infrastructure with limited opportunity for infill development. A portion of Zone E is located within the historic core of the town and is protected and managed as a Conservation Area Overlay Zone in terms of the Zoning Scheme. The 2018 inventory that was completed for the town should be considered when applying for new development or refurbishment within the town centre to encourage the maintenance of the unique historic character of the town.** | **X** | **X** | **X 1** | **X** | **X** | **X** | | **X 1** | **X** | **X** | **X** | **X** | **X** | |
| **F** | Zone F represents a portion of the Tulbagh Local Nature Reserve en incorporates the showgrounds, town hall and sports fields. | | | | | | **X** | | | | **X** | **X** | **X** | **X** | **X 5** |
| **G** | Zone G represents a mixed use area with identified new development areas for future residential- and mixed use developments. | **X** | **X** | **X** | **X** | **X** | **X** | **X 2,3** | **X 2,3** | **X** | **X** | **X** | **X** | **X** | |

| | |
|---|---|
| (1) Along activity streets/corridors<br>(2) At identified business or mixed use nodes<br>(3) At proposed future residential development nodes<br>(4) Only service trades<br>(5) At identified industrial node | **Business Uses** e.g. shop, supermarket, restaurant, offices, service station<br>**Place of Education** e.g. Schools, places of instruction<br>**Professional Uses** e.g. offices like doctors, dentists, attorneys, architechts, engineers and town planners.<br>**Secondary Business Uses** e.g. neigbourhood bussines uses such as house shops, small offices and home occupation. House taverns only to be allowed along activity streets in residential areas on discretion of the Municipality.<br>**Secondary Educational Uses** e.g. Crèches/day care<br>**Medium density residential** – only allowed on erven of 2000m² or larger.<br>*Find description of proposed land uses for development zones in Annexure 4 |

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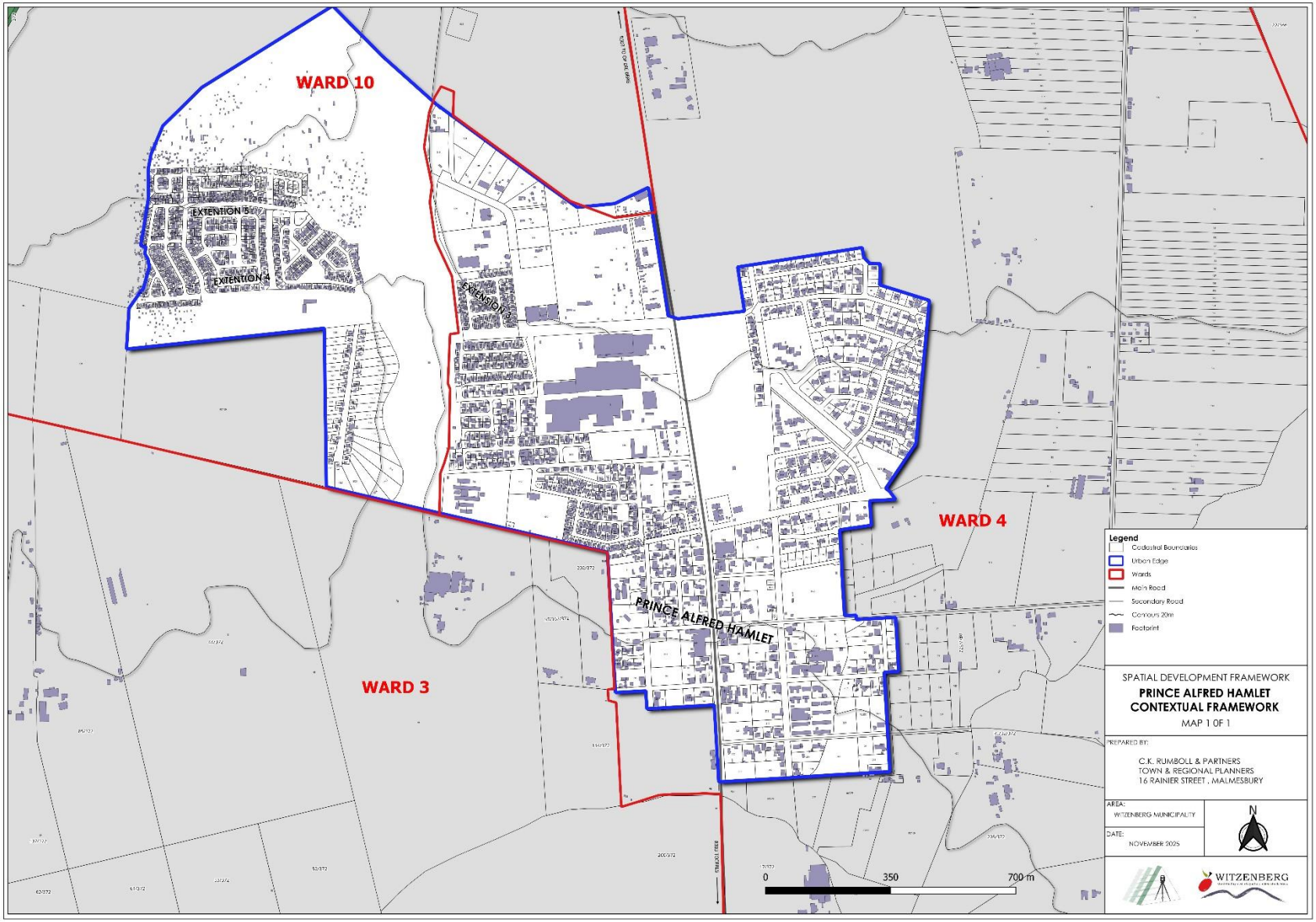
## 5.5 Prince Alfred's Hamlet



## 5.5.1 Situational Analysis Settlement History

Prince Alfred Hamlet was established from the farm Wagenboomsrivier. Johannes Cornelis Goosen was a farmer who was born in Klein Drakenstein and came to the Warm Bokkeveld as a young man. Goosen bought the farm Wagenboomsrivier from George Sebastiaan Wolfaardt in March 1851. Ten years later he measured out and sold 90 plots. These plots had water rights, and each owner also received one plot of land to cultivate in the Bakovenrivier to grow and feed their animals (Ceres Museum, online).

While Goosen was subdividing the land, the Duke of Edinburgh, Prince Alfred, visited the Cape Colony. Goosen decided to name the new town after the prince and so the name Prince Alfred Hamlet was established. A Town Council was inaugurated on 8 December 1874 and on 28 December 1910 the town was given the status of Municipality under the Municipality Law of 1882. In 1926 a Town Hall was built and in 1979 the offices next to it were added (Ceres Museum, online).

### 5.1.1.1 Sub-Regional Location

Prince Alfred Hamlet is situated 10 km north of Ceres along the R303, with the Gydo Pass to the north. It lies east of the Skurweberge and south-west of the Gydoberge range. This area is strategic for intensive agricultural activities because of the favourable weather conditions and abundance of natural resources. The settlement has a dispersed character, which could contribute to further segregation, as such, better spatial integration is needed to support the functionality of the settlement for residents and the broader municipality.

### 5.1.1.2 Settlement Role and Function

Prince Alfred Hamlet is recognised for its historical value, agricultural base, and growing tourism sector. The Cape Winelands District Spatial Development Framework (2021) identifies it as a secondary regional service centre that plays a support role to Ceres. Additionally, in the National Spatial Development Framework (2022), the town is defined as a rural service centre operating within an eco-resource production region. The Prince Alfred Hamlet Station, which integrates housing and employment functions, is also located in this settlement, enhancing its role as a local economic node.

### 5.1.1.3 Settlement Character and Layout Pattern

The R303, which runs along a north-south axis, forms the main road of Prince Alfred Hamlet, Voortrekker Street. There is a small commercial node on the main road, as well as a civic node. Du Toit Groente, which has an agri-industrial character is located on the western side of Voortrekker Street.

Residential areas are structured, and the layout reflects a combination of historic core and agriculture. The area to the east of Voortrekker Street is characterised by large suburban plots with houses set back from the street. The residential areas to the west are also set back from the street, on smaller plots, with signs of incremental densification. A residential area, which is accessed via Wabooms Avenue, is located to the west of the Wabooms river, with houses





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displaying the characteristics of low-income GAP/RDP housing. Informal settlements have been established on the outskirts of this area.

## 5.1.2 Settlement Services and Infrastructure Analysis

### 5.1.2.1 Water

Prince Alfred's Hamlet receives its water supply from multiple sources, including the Wabooms River Weir, a natural fountain, three boreholes, and a connection via the agricultural pipeline network from the Koekedouw Dam. Owing to the good quality of the raw water, treatment is limited to chlorination. Storage is provided by four reservoirs with a combined capacity of 2 Ml (4 × 500 kl), which supply the 32 km distribution network operating within a single pressure zone.

### 5.1.2.2 Sanitation

Prince Alfred Hamlet is on the same sewer network as Ceres, Nduli and Bella Vista and drains to the Ceres wastewater treatment plant. There are three pump stations in Prince Alfred Hamlet that enable the drainage of sewerage into this system.

### 5.1.2.3 Solid Waste

According to the Integrated Waste Management Plan, 2021, black bin household waste is collected at least once a week to formal households. Households living in informal settlements are provided with black and green bags and skips. Skips are used in informal settlements and in all towns for garden refuse and C&D waste storage. There are currently 77 skips (6 $m^3$) placed in the WITZENBERG MUNICIPAL AREA. The number of skips in Prince Alfred Hamlet is 12.

According to the IDP (2025/26) the landfill site in Prince Afred Hamlet is the only operational waste disposal site in Witzenberg. The site is fenced, and access control has been implemented since 2024. These measures have reduced unauthorised access, which was contributing to the development of fires on the site.

### 5.1.2.4 Electricity

Electricity is supplied by Eskom. However, complete dependency on Eskom may pose a threat, particularly during loadshedding. This is also due to the bulk infrastructure not having the capacity to handle the demand.

### 5.1.2.5 Transport, roads & Stormwater

The town's road network, which totals 22.4km, consists largely of paved flex roads, with some gravel roads.

**Stormwater**

Two main culverts (Voortrekker Street and Waboom Street) manage stormwater runoff and are currently in average to acceptable condition. Essentially, this limits its potential to develop a well functional road network. However, like other functional areas, the area is mentioned as one that will be evaluated in the Roads Master Plan. With is vision being "to provide a safe, reliable, effective



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and efficient road and transport system to serve the public of Witzenberg Municipality" (Witzenberg IDP 2025).

**Non-Motorised Transport**

The R303 runs through the town and is called Voortrekker Street. The provision of sidewalks along Voortrekker Street is adequate, although there is no overhead lighting. There are sections of the street network in the town that do not currently have sidewalks.

### 5.1.2.6 Human Settlements and Tenure

The analysis of human settlement demand for Prince Alfred's Hamlet shows that a total of 97.56ha of land will be required over the next 5–20 years to provide for residential development across all income groups.

The table below, provides a breakdown of the projected demand accounting for expected household growth and the municipal waiting list and illustrates the need across income categories, ranging from subsidised housing (indigent/low income) to gap- and market-related housing opportunities (taxable).

The table indicates that about 37,52ha of land is required to address the total land required to address housing demand for subsidised housing, including the settlement waiting list and the total estimated additional households that will likely fall within the low-income category. This reflects the number of households still dependent on state-subsidised opportunities.

**Land Required**

| Additional 20 Year Total | | | | | |
|---|---|---|---|---|---|
| | Sub | | Taxable | | Total Land Required |
| | WL | Low | Mid | High | |
| ha | 18,41 | 19,11 | 47,59 | 12,46 | 97,56 |
| % | 18,87% | 19,59% | 48,78% | 12,77% | 100% |

**Informal Settlements**

In addition to the current waiting list and the estimated household growth, existing and the rapid expansion of informal settlements also contribute to the overall housing need. There are no records of informal structures in Prince Alfred's Hamlet for 2020 but 2025 records indicates that there are about 1013 informal structures in the settlement.

**Planned projects**

The municipal housing pipeline identifies several interventions to address the backlog. The Pine Valley Informal Settlement Upgrade, planned from 2026 onwards, targets the upgrading of approximately 3 403 informal structures that currently have limited to no access to basic services, with a combination of in-situ upgrades, super blocks, and the provision of basic services (ABS). Pine Valley 2A is expected to deliver an estimated 120 top structures for qualifying backyard dwellers. In Montana, approximately 700 housing opportunities are planned as part of a long-term top structure project on land to the east of the settlement, subject to the availability of bulk infrastructure, particularly electricity

and bulk water storage. In addition, the Kluitjieskraal Development includes the construction of top structures on 10 existing sites.

**Land Budget**

The land budget addresses the balance between the demand and supply of residential land in Prince Alfred's Hamlet. The municipal housing waiting list, the current housing pipeline, and projected household growth since the 2019 MSDF, with future projections informed by the MYPE (2024–2035) and a 2.2% growth rate for 2035–2045 is used to determine the demand. To determine "supply" side, it accounts for land required to meet the waiting list and projected household growth, drawing from opportunities both within the 2019 urban edge, through infill, repurposing, and allocation of undetermined land, and outside it, where urban edge expansions are guided by strategic settlement roles.

The MSDF supplies 17.55ha of residential land of which 11.05ha is proposed as new residential development. The residential land requirements according to the population projection till 2045 amount to 216ha, resulting in an undersupply of 380ha.

| Land | Hectares |
|---|---|
| **Proposal in 2020 Edge** | 2,11 |
| **Expansion Proposals** | 18,92 |
| **Total Provision, 2025 MSDF** | 21,03 |
| **Required, 2023 -2025** | 7 |
| **Required 2025 -2035*** | 174 |
| **Required 2035 - 2045** | 216 |
| **Total Required** | 397 |
| **Undersupply** | -376 |

### 5.1.2.7 Settlement Challenges

**Infrastructure:** The town faces increasing infrastructure strain because of population growth and urban expansion. Challenges include capacity constraints in basic service provision, especially in informal areas, and ageing infrastructure.

**Waste Management:** Prince Alfred Hamlet is the only settlement in Witzenberg municipal area with an operational landfill site. All waste is disposed of in the site, and this creates a health and safety challenge for the relatively small communities.

### 5.1.2.8 Settlement Potential

**Growth Potential through Sensitive Infill:** The 2020 MSDF identified Prince Alfred Hamlet as a settlement with significant growth potential in the Witzenberg region. There are numerous strategically located parcels of land within the urban edge of the settlement that remain either undeveloped or underutilised (MSDF 2020). These sites present the opportunity for sensitive infill development, which could contribute to more efficient land use and improved spatial integration.

**Small-Scale Farming:** The areas to the north of the town and between Kliprug and the historic core present opportunities for small-scale farming and urban gardening (Witzenberg SDF, 2020). According to the CWDSDF (2021), these



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initiatives may be able to enhance food security, beautify the town, and support local tourism.

**Tourism Route:** a particular scenic route has been established, which has the potential to boost the tourism sector, the R303 from Ceres via Prince Alfred Hamlet and Op-die-Berg to Citrusdal overlooking the Witzenberg Pass (MSDF 2020).

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## 5.1.3 Settlement Proposals

| Category | Code | Proposal | Spatial Goal Number |
|---|---|---|---|
| Public Realm (Amenities) and Beautification | PN1 | Encourage the investigation of implementing a Heritage Conservation Area Overlay Zone for the historic centre of PAH. | 3 |
| | PN2 | Upgrade and expand street lighting, prioritising high footfall areas. | 3 |
| Mobility and Access (NMT Routes) | PN3 | Promote the formalisation of NMT and create a link between Ceres and Bella Vista through improved roads and NMT links. | 4 |
| | PN4 | Support the expansion of the NMT network, e.g., Waboom Avenue. | 3 |
| Transport Infrastructure (Rail / Transport / Road / Freight) | PN5 | Promote the following streets/sections of streets as activity corridors: Voortrekker Street, Reid Street, Waboom Avenue, | 3 |
| | PN6 | Investigate the need and viability of connecting Reid Street and Hugo Street. | 4 |
| Basic Infrastructure, Services and Development | PN7 | Maintain Prince Alfred Hamlet's semi-rural village character by focusing on residential use, improving basic services, and promoting greening without large-scale expansion. | 4 |
| | PN8 | Promote sensitive and strategic densification on and around sites zoned for business, general residential and community. | 1 |
| Tourism, Economic Development and Industry | PN9 | Support nodal agri-related development to enhance agri-processing and agri-value chains. | 1 |
| | PN10 | Promote the following as activity streets: Jan Van Riebeek Street, Waboom Avenue, Reid Street, Voortrekker Street, , | 6 |
| Nature and Conservation | PN11 | Protect valuable agricultural land to the west and south by prioritising development to the north. | 3 |
| | PN12 | Ground-truth and integrate Critical Biodiversity Areas (CBAs) into the zoning scheme. | 3 |
| | PN13 | Develop a river maintenance plan by delineating and protecting ecological corridors and buffers in the riparian zone and associated wetlands, and biodiversity hotspots. | 3 |

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## 5.1.4 Coded Settlement Proposals

| Code | Zone | Use | Proposal | Du/Ha | Area(Ha) | Spatial Goal Number |
|---|---|---|---|---|---|---|
| PA1 | A | To Be Formalised | Promote the formalisation of existing informal structures | | 18,92 | 3 |
| PA2 | A | To Be Relocated | Prioritise the relocation of existing informal structures | | 7,18 | 3 |
| PA3 | A | Community Facility | Support mixed use development including commercial, residential and community uses. | | 4,63 | 4 |
| PB1 | B | Possible Precinct Plan | Encourage the preparation of a precinct plan to guide the redevelopment of the area, enhance investor appeal, and improve overall safety and public environment. | | 24,11 | 4 |
| PC1 | C | Community Facility | Promote the development of a community facility. | | 0,79 | 3 |
| PF1 | F | Sports field Expansion | Promote mixed use development including uses such as mixed-density residential, community and commercial uses. | | 7,18 | 4 |
| PF2 | F | Residential | Promote low to medium density infill residential development. | 15 | 8,56 | 3 |

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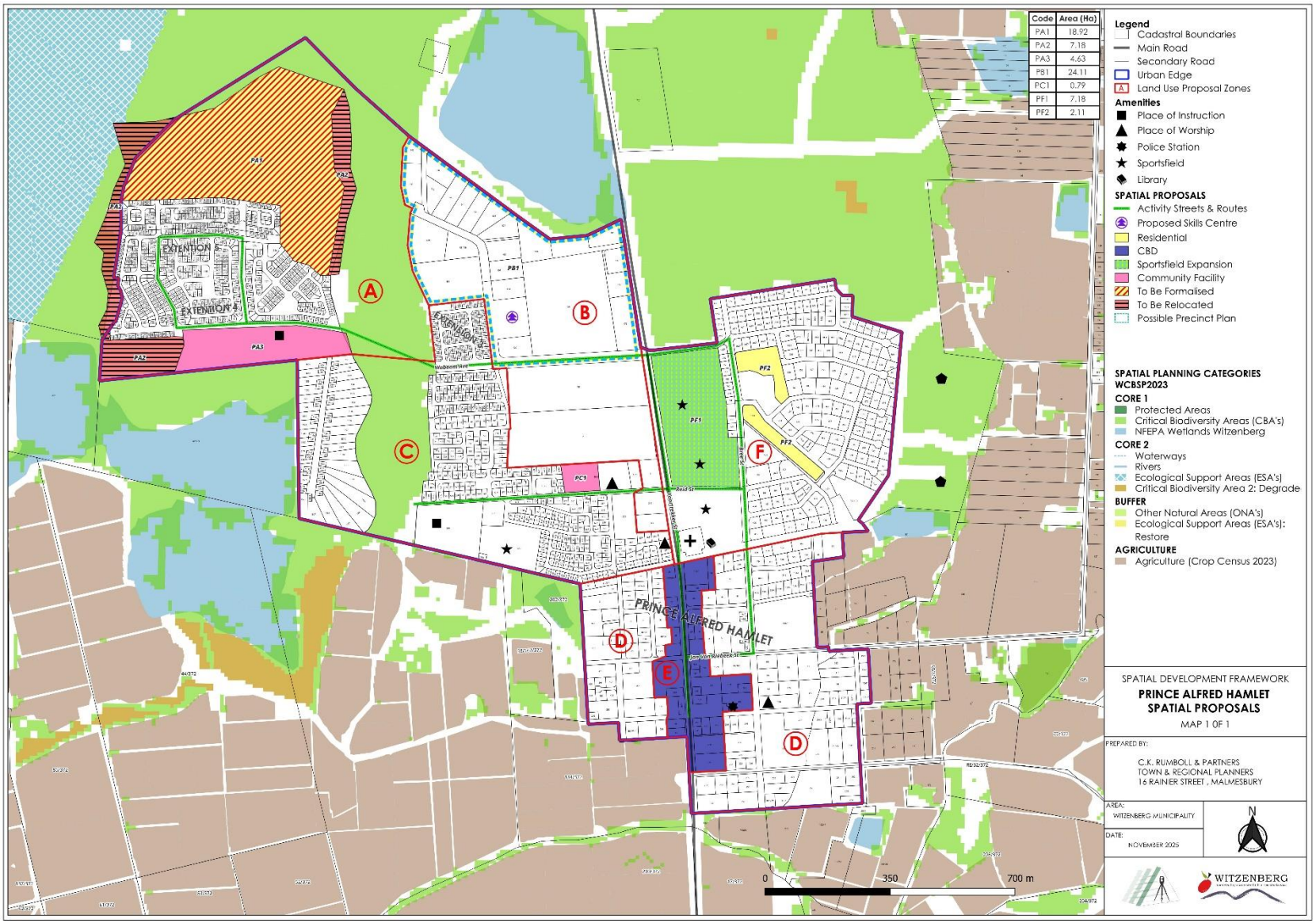
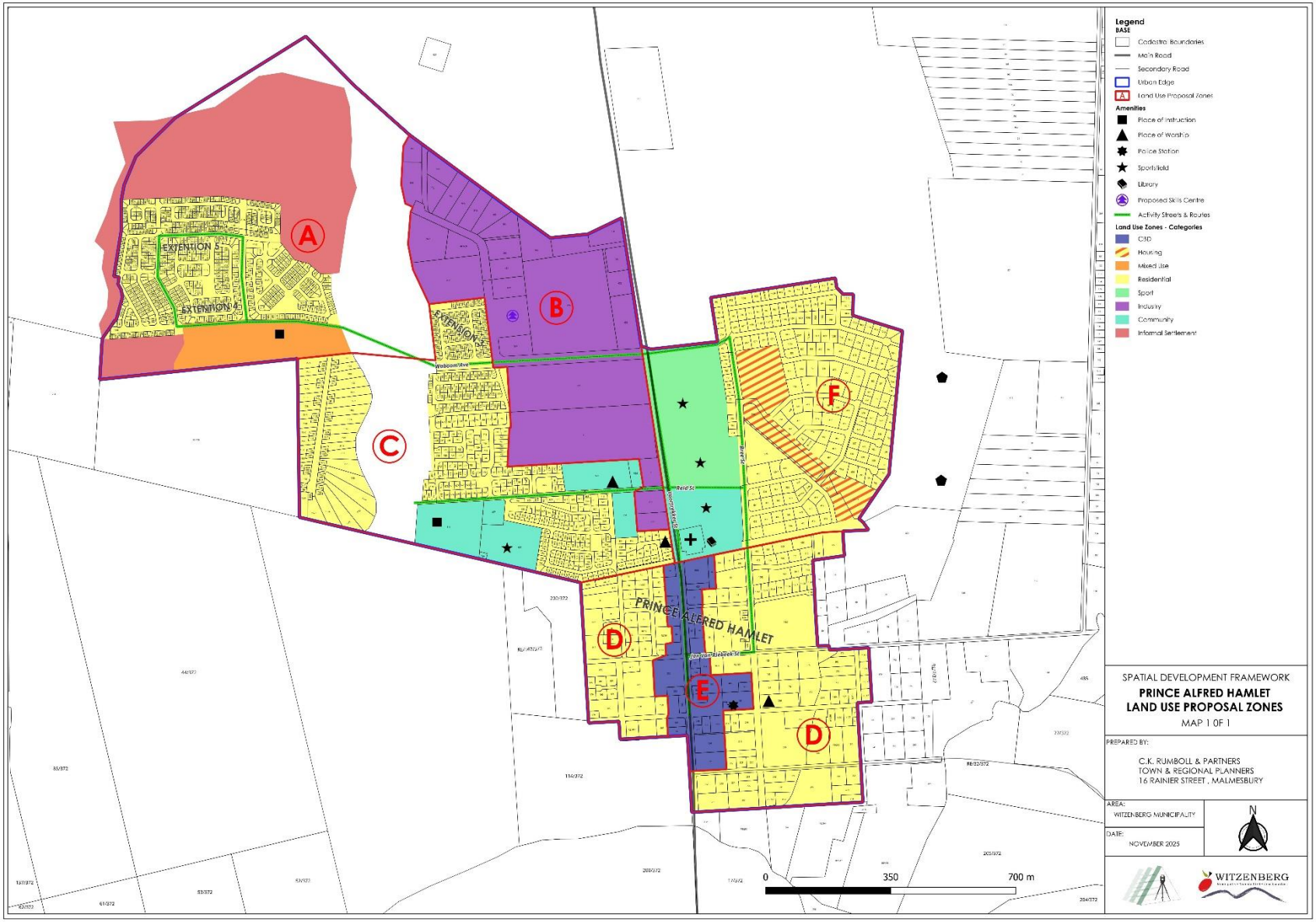
## 5.1.5 Settlement Proposal Map



## 5.1.6 Land Use Proposals Zones



## 5.1.7 Land Use Zone Proposals

Refer to the land use zone map for Prince Alfred Hamlet: The urban area of Prince Alfred Hamlet has been divided into six (6) zones (areas with common characteristics) with the relevant development potential relating to specific land uses for every zone.

| LAND USE ZONES | | Low Density Residential Uses | Medium Density Residential Uses | High Density Residential Uses | Secondary Education Uses | Place of Instruction | Professional Uses | Business Uses | Secondary Business Uses | Place of Worship | Institution | Guest houses | Authority | Sport/Recreational Facilities | Industries & Service Trade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | **Zone A is a high-density residential area with limited supportive social services and commercial uses. Large area identified for formalisation and relocation where informal settlements occur. Allow for limited commercial opportunities and supportive social functions. Support creation of community facility node and mixed-use precinct at identified area.** | | X | X | X | X | X | X 1, 4 | X 1,4 | X | X | X | X | X | |
| B | **Zone B represents an industrial node with limited opportunity for expansion.** | | | | | X | X | X | X | X | X | | X | X | X |
| C | **Zone C is a medium to high density residential area with supportive social services. Support creation of community facility node at identified area.** | X | X | X | X | X | X | | X 1 | X | X | X | X | X | |
| D | **Zone D is a low to medium density residential area situated adjacent to the identified CBD. Allow supporting institutional services.** | X | X | X 2 | X | X | X | | X 1 | X | X | X | X | X | |
| E | **Zone E represents the Central Business District and is located along the main activity corridor through the town where commercial and mixed uses occur. Allow for commercial and other compatible uses to enhance the node.** | X | X | X | X | X | X | X | X | X | X | X | X | X | X 3 |
| F | **Zone F represents a low-density residential area with opportunities for infill development. Strengthen identified mixed use node.** | X | X | X 2 | X | X | X | | X 1,4 | X | X | X | X | X | |

(1) Along activity streets/corridors
(2) Flats along activity streets
(3) Only service trades
(4) At identified mixed use nodes

**Business Uses** e.g. shop, supermarket, restaurant, offices, service station
**Place of Education** e.g. Schools, places of instruction
**Professional Uses** e.g. offices like doctors, dentists, attorneys, architechts, engineers and town planners.

| | |
|---|---|
| | **Secondary Business Uses** e.g. neigbourhood bussines uses such as house shops, small offices and home occupation. House taverns only to be allowed along activity streets in residential areas on discretion of the Municipality.<br>**Secondary Educational Uses** e.g. Crèches/day care<br>**Medium density residential** – only allowed on erven of 2000m² or larger.<br>*Find description of proposed land uses for development zones in Annexure 4 |

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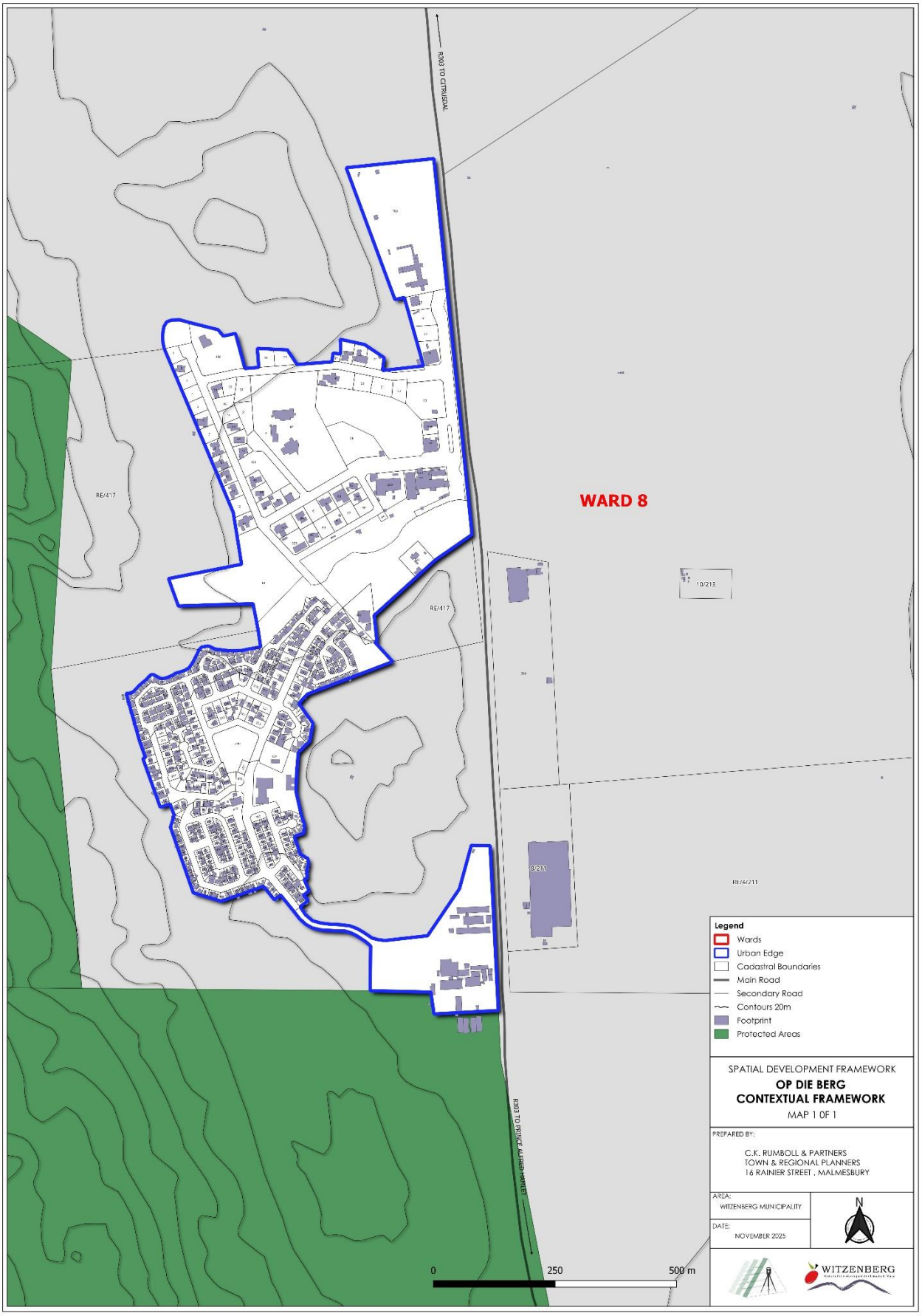
## 5.2 Op-Die-Berg



## 5.2.1 Situational Analysis

### 5.2.1.1 Settlement History

Op-Die-Berg was established by the Dutch Reformed Church, for the farming community. Since its inception, the settlement has grown into a small rural service centre with a stable residential community.

Figure…Op-die-berg Dutch Reformed Church (source: Steenkamp, 2021)

### 5.2.1.2 Sub-Regional Location

The settlement is located approximately 50 km north of Ceres and its functional areas along the R303, in the Koue Bokkeveld north of the Gydoberge and east of the Skurweberge.

### 5.2.1.3 Settlement Role and Function

Op-Die-Berg serves as an instrumental rural service centre with a residential focus, providing support to the surrounding agricultural communities. It offers access to basic services for the dispersed rural population and has potential as an eco-tourism node. This agri-hub has a large service catchment – with an estimated radius of 120km, which represents roughly 60 farms, 80% of which primarily produce deciduous fruit (Steenkamp, 2021).

### 5.2.1.4 Settlement Character and Layout Pattern

The character of Op-die-Berg includes activities that are agriculture-based with some agri-processing related to wine, fruit, vegetables and other products (Witzenberg IDP, 2025). A prominent feature of the town is the Dutch Reformed Church. Op-die-Berg's environment is deeply rooted in its identity as a farming community, with agriculture playing a central role in shaping both the economy and way of life. The settlement is divided by a stream, which creates a spatial and socioeconomic distinction between the lower-income residential area to the south and the commercial and service core to the north (Witzenberg MSDF, 2012).

## 5.2.2 Settlement Services and Infrastructure Analysis

### 5.2.2.1 Water

Op-die-Berg sources its water from a fountain and two boreholes. Owing to the good quality of the water, treatment is limited to chlorination. Storage is provided by three reservoirs with capacities of 50 kl, 60 kl, and 500 kl, supplying the 6 km distribution network that operates within a single pressure zone. An additional 500 kl reservoir was completed in March 2024 at a cost of R4,334,915.00. The absence of a storage dam, however, places the town at risk during periods of severe drought.

### 5.2.2.2 Sanitation

The Op-die-Berg Wastewater Treatment Plant services approximately 75% of consumers, while the remainder rely on septic tanks. Septic tanks are emptied by the municipality on request.

| Size (ML/Day) | Technology | Operational Flow (% of design capacity) |
|---|---|---|
| 0.308 | Activated Sludge | 86 |

### 5.2.2.3 Solid Waste

The landfill site no longer receives landfill and needs to be rehabilitated, which the IDP (2025/26) indicates is estimated to cost R10,5m. The settlement receives door-to-door black bin collection. The settlement is likely to face challenges around waste management because of its remote location, since waste must be transferred to the regional facility in Worcester that is set to open in January 2026.

### 5.2.2.4 Electricity

Electricity is supplied by Eskom. However, the complete dependency on Eskom poses a threat, particularly during loadshedding, because the bulk infrastructure does not have the capacity to handle the demand.

### 5.2.2.5 Transport, roads & Stormwater

The R303 is a vital thoroughfare that shapes the settlement's layout, connecting Op-die-Berg and the rest of the settlements in Witzenberg. The road network in town is 6.8km and is a combination of paved and gravel road.

**Stormwater Management**

The Houdenbeks River is located to the east of Op-die-Berg, with two tributaries flowing through the settlement. As a result, all stormwater drains into one of these two streams. Most of the town lies within the 3–10% slope range, while steep mountains border the settlement on the western side.

Very little stormwater infrastructure exists north of the town, close to the Dutch Reformed Church, where the gravel roads act as the only drainage system. Areas around Buitekant Street and Kerk Street have been subject to flooding in the past. The outlets in Madiba and Waterkant Street have been

built with litter traps which causes major blockage of the outlets into the existing stream.

**Minibus Taxi Facilities**

There is one minibus taxi route that runs between Op-Die-Berg and Ceres, which is 45,5km long and has a turnaround time of about 80 minutes. The taxi stop in town has three parking bays, at the time of observation for the Integrated Transport Plan in 2020, there were usually 4 or 5 taxis using the stop.

**Non-Motorised Transport**

NMT is a common mode of transport in town, especially for school commutes. A section of Kerk Street, which forms part of the school route, has a sidewalk, however, the whole route does not have a sidewalk. It is recommended to continue paved sidewalk along Kerk Street to where the school commuter walkway starts.

Furthermore, improvements in pedestrian pathways are required as there are only 2 bridges, Kerk Street Pedestrian bridge, which has not been inspected, and Bergsig Road Pedestrian Bridge, which is in relatively good condition.

### 5.2.2.6 Human Settlements and Tenure

The analysis of human settlement demand for Op-Die-Berg indicate that a total of 50.38ha of land will be required over the next 5–20 years to provide for residential development across all income groups.

The table below provides a breakdown of the projected demand accounting for expected household growth and the municipal waiting list and illustrates the need across income categories, ranging from subsidised housing (indigent/low income) to gap- and market-related housing opportunities (taxable).

The table indicates that about 19,87ha of land is required to address the total land required to address housing demand for subsidised housing, including the settlement waiting list and the total estimated additional households that will likely fall within the low-income category. This reflects the number of households still dependent on state-subsidised opportunities.

**Land Required**

| Additional 20 Year Total | | | | | |
|---|---|---|---|---|---|
| | Sub | | Taxable | | Total Land Required |
| | WL | Low | Mid | High | |
| ha | 13,1 | 6,77 | 25,08 | 5,44 | 50,38 |
| % | 26,00 | 13,44 | 49,78 | 10,80 | 100,00 |

**Land Budget**

The land budget addresses the balance between the demand and supply of residential land in Op-Die-Berg. The municipal housing waiting list, the current housing pipeline, and projected household growth since the 2019 MSDF, with future projections informed by the MYPE (2024–2035) and a 2.2% growth rate for 2035–2045 is used to determine the demand. To determine "supply" side, it accounts for land required to meet the waiting list and projected household growth, drawing from opportunities both within the 2019 urban edge, through infill, repurposing, and allocation of undetermined land, and outside it, where urban edge expansions are guided by strategic settlement roles.

MSDF supplies 2.48ha of residential land of which 1.37ha is proposed as new residential development. The residential land requirements according to the population projection till 2045 amount 93, resulting in an undersupply of 168ha.

| Land | Hectares |
|---|---|
| **Proposal in 2020 Edge** | 1,68 |
| **Expansion Proposals** | 2,43 |
| **Total Provision, 2025 MSDF** | 4,11 |
| **Required, 2023 -2025** | 7 |
| **Required 2025 -2035*** | 174 |
| **Required 2035 - 2045** | 216 |
| **Total Required** | 397 |
| **Undersupply** | -376 |

### 5.2.2.7 Settlement Challenges

The main challenge is infrastructure capacity, particularly in terms of energy supply, which is fully dependent on Eskom. There is not sufficient infrastructure to sustain the residing population.

Another challenge is the location – the village is in a remote mountainous area, dependent on agriculture – and is a relative distance from Ceres, which has the most economic activity in the region (Witzenberg SDF, 2020).

The community living here also face dire economic disparities. If left unaddressed, the social needs within the community may not be served and could contribute to deepening inequality and social tension.

### 5.2.2.8 Settlement Potential

Op-die-Berg has strategic growth potential because of its location in an agriculturally rich area, which supports the cultivation of crops. The settlement could benefit from focused investment in infrastructure, agri-processing, and improved connectivity to larger towns like Ceres.

Education and training are important for developing human capital. Skurweberg Hoërskool, the main school in the town, is recognised for producing a high number of matriculants and for its strong integration of agriculture into its curriculum. Specialised subjects such as Agricultural Technology and Agricultural Management Practices are available, which reflects the community's close engagement with farming. Agricultural

education is one pathway for local development. Building on this foundation through targeted after-school/tertiary training and support would be one way to build skills and capacity in this area.

The 2020 MSDF identifies strategic infill sites and areas for mixed-use human settlements, land parcels currently zoned for business, general residential, and community-oriented purposes, which provide potential for targeted densification

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## 5.2.3 Settlement Proposals

| Category | Code | Proposal | Spatial Goal Number |
|---|---|---|---|
| **Basic Infrastructure, Services and Development** | ON1 | Support the existing community with basic services and rural maintenance. | 3 |
| | ON2 | No residential or retail expansion; focus on maintaining rural integrity. | 4 |
| **Tourism, Economic Development and Industry** | ON3 | Support the development of informal trading infrastructure in Op-Die-Berg. | 2 |
| **Nature and Conservation** | ON4 | Preserve as a deep rural settlement serving Koue Bokkeveld farms. | 6 |

## 5.2.4 Coded Settlement Proposals

| Code | Zone | Use | Description | Area(Ha) | Spatial Goal Number |
|---|---|---|---|---|---|
| OA1 | A | Mixed Use | Support mixed use development including uses such as mixed density residential, community and/or commercial uses. | 2,43 | 4 |
| OA2 | A | Sports field Expansion | Support the expansion of sports fields. | 0,28 | 3 |
| OA3 | A | Industrial | Promote low intensity industrial development. | 1,25 | 4 |
| OB1 | B | Mixed Use | Support mixed use development including uses such as mixed density residential, community and/or commercial uses. | 0,57 | 4 |
| OB2 | B | Mixed Use | Support mixed use development including uses such as mixed density residential, community and/or commercial uses. | 0,52 | 4 |
| OB3 | B | Mixed Use | Support mixed use development including uses such as mixed density residential, community and/or commercial uses. | 0,59 | 4 |
| OX1 | | Cemetery Expansion | Support the expansion of the cemetery. | 4,54 | |

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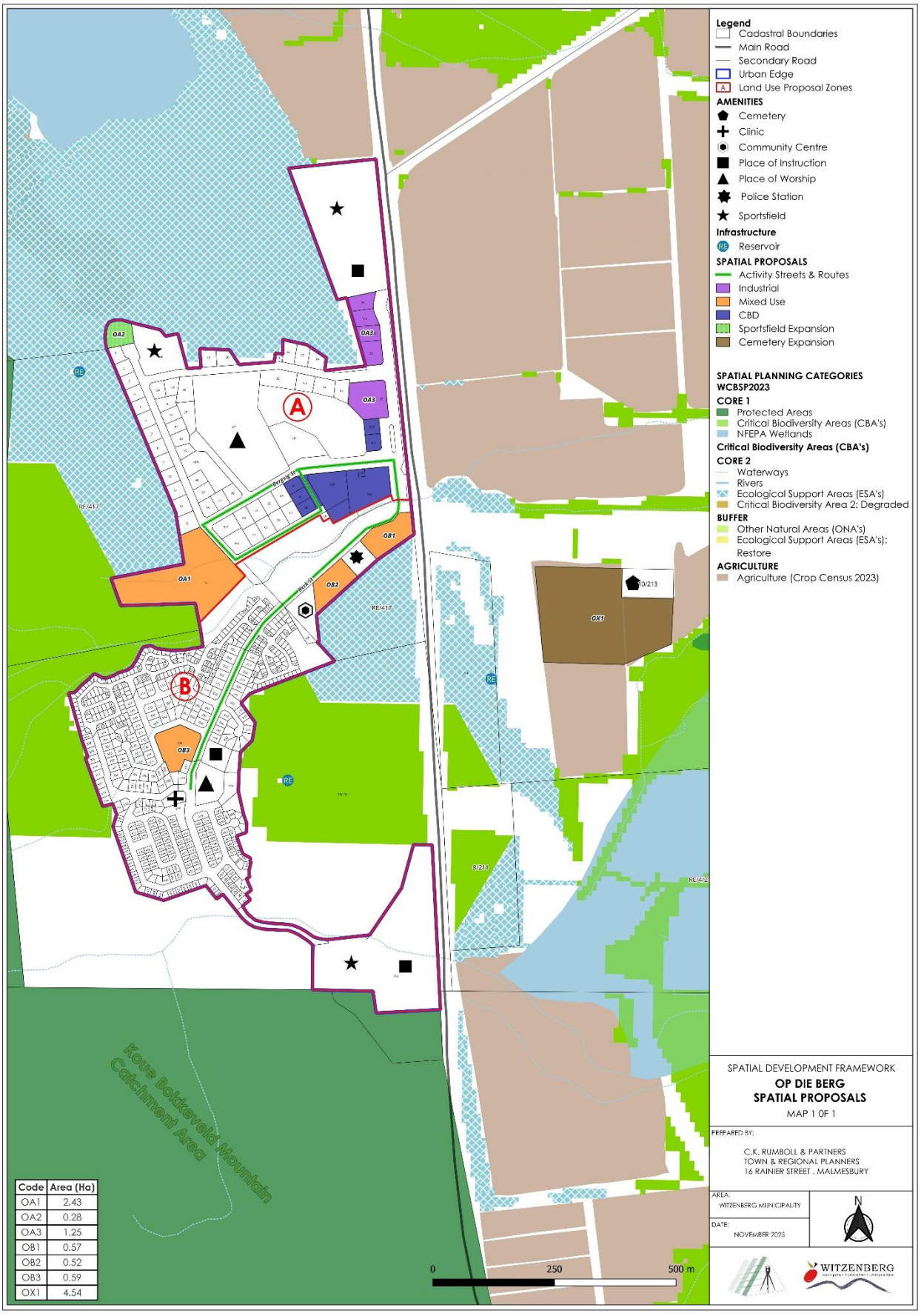
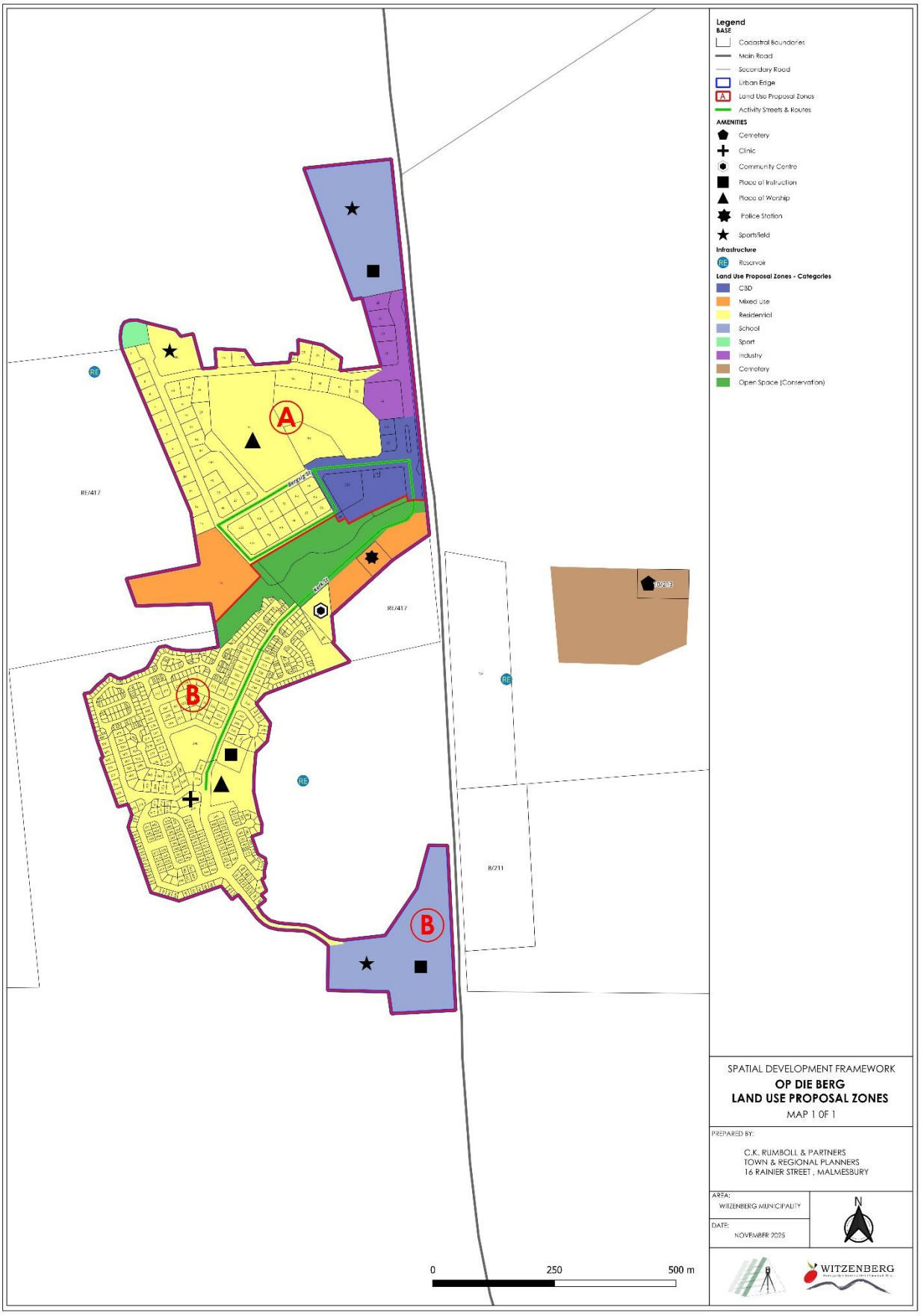
## 5.2.5 Settlement Proposal Map



## 5.2.6 Land Use Proposal Zones



## 5.2.7 Land Use Zone Proposals

Refer to the land use zone map for Op Die Berg: The urban area of Op Die Berg is divided into two (2) zones (areas with common features) and the recommended land uses for the different zones are listed in the table below:

| | LAND USE ZONES | Low Density Residential Uses | Medium Density Residential | High Density Residential Uses | Secondary Educational Uses | Place of Instruction | Professional Uses | Business Uses | Secondary Business Uses | Places of Worship | Institution | Guest houses | Authority | Sport/Recreational Facilities | Industries & Service Trade |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A | **Zone A represents a mixed-use precinct consisting of a low-density residential area, proposed CBD, and industrial node with supporting institutional services. Opportunity for expansion identified to the north-east. Support mixed uses along identified activity streets.** | X | X | X 4 | X | X | X | X 1, 2 | X 1, 2 | X | X | X | X | X | X 3 |
| B | **Zone B is a high-density residential area with relevant supporting uses and infrastructure. Support the expansion of business and other related mixed uses along activity streets and at identified mixed use nodes.** | X | X | X | X | X | X | X 1,2 | X 1,2 | X | X | X | X | X | |

(1) Along activity streets/corridors
(2) At identified business or mixed-use nodes
(3) At identified industrial node
(4) At identified new development node

**Business Uses** e.g. shop, supermarket, restaurant, offices, service station

**Place of Education** e.g. Schools, places of instruction

**Professional Uses** e.g. offices like doctors, dentists, attorneys, architechts, engineers and town planners.

**Secondary Business Uses** e.g. neigbourhood bussines uses such as house shops, small offices and home occupation. House taverns only to be allowed along activity streets in residential areas on discretion of the Municipality.

**Secondary Educational Uses** e.g. Crèches/day care

**Medium density residential** – only allowed on erven of 2000m² or larger.

*Find description of proposed land uses for development zones in Annexure 4

**Description of proposed land uses in the identified Development Zones of the Witzenberg towns**

| Proposed land uses | Description |
|---|---|
| **Low density Residential uses** | Residential densities of up to 15 units per hectare within the Single Residential Zone I & General Residential Zone I* zonings can be accommodated within this zones. |
| **Medium density Residential uses** | Residential densities of up to 20 to 60 units per hectare within the Single Residential Zones II and General Residential Zones II* can be accommodated within these zones. Only allowed on erven larger than 2000m². |
| **High density Residential uses** | Residential densities of above 60 units per hectare can be accommodated within these zones with proposed zoning General Residential Zone 3*. |
| **Secondary Educational uses** | Allow for educational uses such as Crèches, After Care facilities and Day Care Centres and Nursery Schools. |
| **Place of Instruction** | Allow for places of education or training at pre-school, schools and post school levels as allowed for as primary use under Community Zone I and consent uses under Business Zones I, II and IV and Community Zone II*. Includes a crèche, nursery school, primary school, secondary school, college, university or research institute; Includes ancillary uses like a boarding hostel, sports and recreation centre, tuck shop and a civic facility for the promotion of knowledge to the community including a public library, place of worship, public art gallery, museum and place of instruction in sport. |
| **Professional Use** | Means that kind of use which is normally and reasonably associated with professionals such as doctors, dentists, attorneys, architects, engineers and town planners, where services rendered, are separate from trading are one of the distinguishing factors as accommodated under Business Zones I to VI*. |
| **Business Uses** | Includes a business premises with uses like shops, supermarket, restaurant, plant nursery, offices, financial institutions and buildings for similar uses as included under Business Zone I, II, IV, V and VI*. |
| **Secondary Business Uses** | Allow for low intensity commercial and mixed uses to provide for the needs of the local neighbourhood in terms of consumer goods and personal services. This includes consent uses like House taverns and House shops. House Taverns will only be allowed at the discretion of the Municipality. Other uses include low impact uses under Business Zone III*. These types of uses should be limited and must be able to integrate with surrounding residential areas without negatively impacting these areas. |

| | |
|---|---|
| **Place of Worship** | Means a church, synagogue, mosque, temple, chapel or other place for practising a faith or religion as allowed for as primary use under Community Zone II or consent use under Business Zones I, II and V, Industrial Zones I and II*. Includes ancillary uses such as a religious leader's dwelling, office, function hall, or place for religious instruction; a wall of remembrance and garden of remembrance, but does not include a funeral parlour, cemetery or crematorium. |
| **Institution** | Means a property used as a facility that renders services to the community including a clinic; home for the aged, retired, indigent or handicapped, a frail care facility; a social facility (including a counselling centre, orphanage and rehabilitation centre) that are allowed for as a primary use under Community Zone III and consent uses under Business Zone IV and Community Zones I and II**.** Also includes ancillary accommodation, administrative uses, tuck shop, health care, training and support services and facilities. Does not include a correctional facility. |
| **Guest Houses** | Means a dwelling house, second dwelling, double dwelling house or additional dwelling unit that is used for the purpose of supplying lodging and meals to transient guests for compensation, in an establishment that exceeds the restrictions of a bed and breakfast establishment (more than 2 guest rooms or 4 guests), and includes business meetings or training sessions by and for guests on the property for up to 12 persons as allowed for as consent uses under Agricultural Zones I and III, Single Residential Zone I and General Residential Zone I*. Does not include agricultural workers' accommodation. |
| **Authority** | Means a use which is practised by or on behalf of an organ of state and that cannot be classified or defined under other uses in this zoning scheme, and includes a use practised by the national government (including a military centre or installation, police station or correctional facility); the provincial government (including a road station or road camp) and the Municipality (such as treatment works, dumping grounds, transfer stations, reservoirs, electricity substations, public ablution facilities, fire service or a municipal depot with related uses), including limited accommodation for staff who are required to be on standby for emergencies. Uses as allowed under Authority Zone. |
| **Sport/Recreational Facilities** | Allow for sport facilities and other related recreational and tourism facilities like show grounds, picnic and camping areas. |
| **Industrial/Service Trade and Industries** | Allow for development of industries, service industries and service trade related uses, with the different types of industries considering the context and locality in the urban areas. Certain commercial uses including shops, restaurants, places of assembly, adult entertainment as well as funeral parlours and places of worship that are allowed for under these zones in accordance with the zoning scheme. |

| | |
|---|---|
| | Service trade: means an enterprise that is primarily involved in the rendering of a service for the local community including the repair of household appliances or the supply of household services that is not likely to be a source of disturbance to surrounding properties; not likely, in the event of fire, to cause extremely rapid combustion, give rise to poisonous fumes or cause explosions; that includes laundry, bakery, dairy depot, mechanical and engineering services, and similar types of uses. Does not include an abattoir, brick-making site, builder's yard, sewage works, service station, open air motor vehicle display or motor repair garage. |

** The proposed zonings are according to the Witzenberg Municipal Land Use Planning By-law 2019 or as may be amended in future. The proposed zonings only provide an indication of the zonings that can be allowed within the zones. Any land use application within the development zones area will still be subject to other regulations that are applicable to the specific areas and within the zoning scheme.*

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# CHAPTER 6: Rural & Regional

This chapter provides an integrated overview of the Witzenberg Municipal area including its urban settlements, rural landscapes, and broader regional relationships. It establishes a strategic spatial understanding of the municipality by identifying functional regions derived from predominant environmental, economic, and landscape characteristics. These functional regions form the analytical basis for the development of spatial proposals and risk-prevention directives that support sustainable land-use management, environmental stewardship, and climate-resilient development.

A range of informants was considered in delineating the functional regions, including landscape character, environmental assets, agricultural activities, biodiversity value, tourism dynamics, agri-processing potential, mining activities, renewable-energy opportunities, and altitude. The landscape character assessment draws on the three archetypal categories: Romantic, Cosmic, and Classic as defined by Christian Norberg-Schulz, which collectively help articulate the municipality's "spirit of place" (genius loci). Through the integration of these variables, four distinct functional regions were identified (refer to Section 6.1 below).

Building on the understanding of how each functional region operates, the chapter further outlines municipal-wide spatial proposals and risk-prevention directives. These directives address the stewardship and sustainable use of natural and man-made resources specifically water, land/soil, minerals, ecosystems and vegetation (including fauna), heritage and sense of place, air/wind, solar exposure, and infrastructural connectors. The proposals collectively support three intersecting themes: land-use management, environmental management, and climate-change mitigation and adaptation and are aligned with relevant national and provincial strategies, as well as ongoing and planned investments by public entities.

# 6.1 Witzenberg Municipal Functional Regions

The following section sets out the spatial logic underpinning the classification of the Witzenberg Municipal area into four distinct regions. Each region reflects a combination of natural systems, economic activities, landscape character, and settlement patterns. By understanding these regions as coherent functional units, planners can better anticipate development pressures, environmental sensitivities, and opportunities for regional differentiation and sustainable growth. This section provides a description of each functional region, supported by a summary table of key informants and an accompanying map. Collectively, these components serve as a foundational reference for the spatial proposals and risk-prevention directives presented in the subsequent section.

### TULBAGH VALLEY

Located south of the Groot Winterhoek Mountain Range and west of the Witzenberg Mountain Range, the Tulbagh Valley enfolds the settlements of Tulbagh and Wolseley. Tulbagh is characterised by its rich cultural and historical heritage and scenic landscape, which positions it as a high-potential tourism destination. In contrast, Wolseley functions primarily as an industrial and service-oriented settlement, supporting the intensive agricultural activities of the surrounding region. The valley is known for its diversified agricultural cultivation, including wine grapes, stone and pome fruit, grains, proteas, nectarines, and almonds.

### WARM BOKKEVELD

The Warm Bokkeveld functional region is characterised by intensive agricultural production, with a strong focus on pome fruit, grains, oilseeds and lucerne. The region also accommodates significant agri-processing facilities that add value to primary agriculture. Geographically, the valley is defined by the Hexrivier Mountains to the south, the Witzenberg and Skurweberg ranges to the west, and the Gydoberg and Waboom Mountains to the north. Access to the area is provided exclusively via mountain passes, including the Gydopas, Michell's Pass, Karoopoort, and Theronsberg Pass. Compared to the higher-lying Kouebokkeveld, the Warm Bokkeveld experiences a relatively warmer climate, supporting intensive and diversified farming practices.

### KOUE BOKKEVELD

This functional region is situated north of Ceres, Prince Alfred Hamlet, and the Gydopas along the R303 regional route, east of the Groot Winterhoek Mountains, and south of the Middelberg Pass near Citrusdal. The area is distinguished by its intensive agricultural cultivation, primarily focused on pome fruit, grains, lucerne, and rotational fallow systems. Op-die-Berg is the main service node within the region, supporting surrounding agricultural activities.

### TANKWA KAROO

This region is a sparsely populated, arid area characterised by low rainfall, extreme temperature variations, and a predominantly semi-desert landscape.

Agricultural activity is limited and generally restricted to small-stock farming and low-intensity grazing, due to the area's climatic and soil constraints. The region's remoteness and unique ecological character form part of its defining features, with sections of the Tankwa Karoo National Park extending into the area, contributing to conservation, eco-tourism, and biodiversity value. Settlement activity is minimal, with scattered farmsteads rather than concentrated nodes, and the area plays a supporting role in terms of ecological services and tourism rather than intensive agricultural or urban functions

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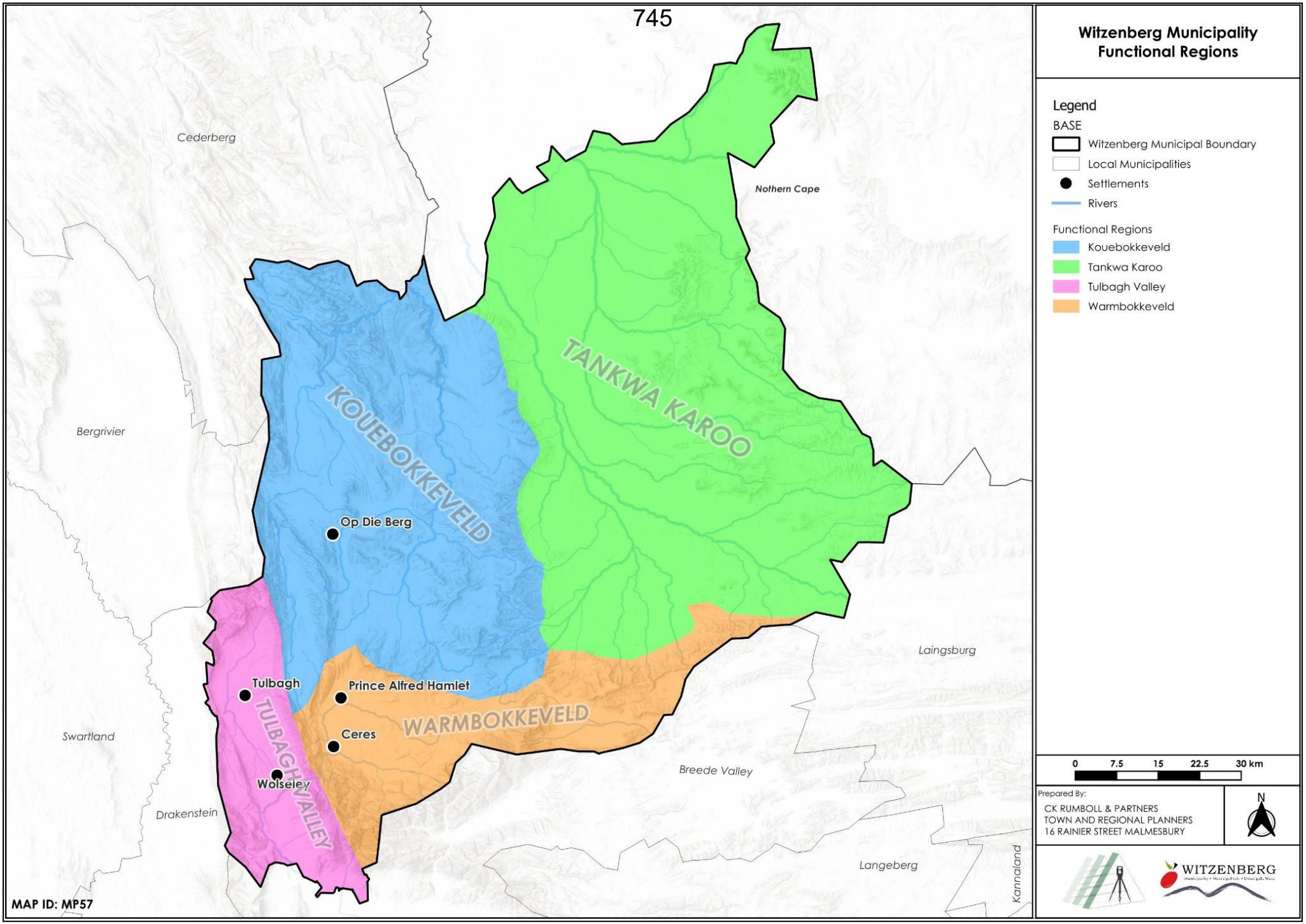
Witzenberg Municipality
Functional Regions
Legend
BASE
Witzenberg Municipal Boundary
Local Municipalities
Settlements
Rivers
Functional Regions
Kouebokkeveld
Tankwa Karoo
Tulbagh Valley
Warmbokkeveld
Cederberg
Nothern Cape
Bergrivier
Swartland
Drakenstein
Laingsburg
Breede Valley
Langeberg
Kannaland
KOUEBOKKEVELD
TANKWA KAROO
WARMBOKKEVELD
TULBAGH VALLEY
Op Die Berg
Tulbagh
Prince Alfred Hamlet
Ceres
Wolseley
0 7.5 15 22.5 30 km
Prepared By:
CK RUMBOLL & PARTNERS
TOWN AND REGIONAL PLANNERS
16 RAINIER STREET MALMESBURY
N
WITZENBERG
MAP ID: MP57

| | Tulbagh Valley | Warm Bokkeveld | Koue Bokkeveld | Tankwa Karoo |
|---|---|---|---|---|
| **Altitude (m)** | 200 (Low) | Moderate (500) | High (1000) | Moderate (600) |
| **Agriculture (Primary Economy) - Winter Crop Census 2023** | Rich mixed farming including mostly small grains, grapes, planted pastures ,stone fruit, Pome Fruit, Oil Seeds, Berries, Olives, Vegetables, Citrus Fruit, Lupines, Tree Fruit, Flowers, Nuts, Herbs/Essential Oils. | Mixed Farming: Small Grains, Pome Fruit, Stone Fruit, Planted Pastures, Oil, Seeds, Vegetables, Grapes, Lupines, Herbs/Essential Oils, Olives, Berries, | Pome Fruit, Small Grains, Vegetables, Planted Pastures, Stone Fruit, Citrus Fruit, Olives, Grapes, Berries, Nuts, Herbs/Essential Oils. | Limited agriculture. Herbs/Essential Oils, Olives, Stone Fruit, Vegetables. |
| **Mining** | Brick Clay | Stone Aggregate | None | Gypsum, Ferricrete and Gravel, Gypsum |
| **Tourism** | High numbers of eco-tourism opportunities: Hiking, Wine Tour, Mountain Biking, Restaurants, Fishing, Birding, Camping, Olive/Wine Cellar tours & tasting, Farm Stalls | Moderate number of eco-tourism opportunities: Mountain Biking, Hiking, Fishing, Camping, Restaurants, Birding, Olive/Wine Cellar tours & tastings, Quad Biking, Farm Stalls, Wine Farm Tours. | Some eco-tourism opportunities scattered throughout the functional region such as: Hiking, Mountain Biking, Ecotourism, Fishing, Camping, Birding, Olive/Wine Cellar, Restaurant, Quad Biking, | Limited eco-tourism opportunities scattered throughout the region such as: Hiking, Camping, Mountain Biking, Birding, Restaurants. |
| **Biodiversity - National Vegetation Map (Vegmap 2024 Beta)** | Winterhoek Sandstone Fynbos, Breede Shale Fynbos, Breede Shale Renosterveld<br>Breede Alluvium Fynbos | Ceres Shale Renosterveld, North Hex Sandstone Fynbos, Kouebokkeveld Shale Fynbos, Matjiesfontein Shale Renosterveld | Kouebokkeveld Shale Fynbos<br>Winterhoek Sandstone Fynbos<br>Ceres Shale Renosterveld<br>Swartruggens Quartzite Fynbos<br>Kouebokkeveld Alluvium Fynbos<br>Cederberg Sandstone Fynbos<br>Agter-Sederberg Shrubland | Koedoesberge-Moordenaars Karoo (shrubland), Tanqua Karoo (shrubland), Tanqua Wash Rivier (shrubland) |
| **Agri Industry** | Fruit Packers, Cold storage, Grain Storage, Agri-Processing Plants, Dairies, Piggeries<br>Chicken Batteries | Agri-processing. Fruit Packers, Grain Storage, Agri-Processing Plants, Dairies, Abbattoir, Chicken Batteries | Agri-processing: Fruit Packers, Cold storage, Grain Storage, Agri-Processing Plants, Piggeries, Dairies | None |

| | | | | |
|---|---|---|---|---|
| **Renewable energy potential Wind Speed Mean (m/s)** | Relatively low wind speed. Moderate levels of solar radiation. | Relatively low wind speed. Relatively high levels of solar radiation. | Relatively low wind speed. Relatively high levels of solar radiation. | Relatively low wind speed. Medium to high levels of solar radiation (REDZ) |
| **Hydrology/ Rivers** | Boontjies, Bothaspruit, Brakkloof, Bree, Klein Berg (Perennial), Knolvlei, Wabooms, Watervals | Adamskraal, Bok, Bothaspruit, Bree (Perennial), Donkies, Dwars, Karee, Koekedou (Perennial), Kolkies, Modder, Sand, Skaap, Smalblaar, Spek, Titus, Vals, Valsgat, Witels | Driedam, Groot (Perennial), Houdenbek, Koekedou (Perennial), Kruis (Perennial), Lang, Leeu (Perennial), Middeldeur (Perennial), Modder, Olifants (Perennial), Riet (Perennial), Sand, Suurvlei (Perennial), Twee, Welgemoed, Winkelhaak, | Adamskraal, Blesmerrie se Spruit, Brak, Doring, Gemsbok, Groot, Jakkalshok, Karee, Koffiewater se Laagte, Kolkies, Muishond, Ongeluks, Renoster, Sandlaagte, Smitswinkel, Tandskoonmaak se Laagte, Tankwa (Perennial) |
| **Landscape character**[10] | Romantic | Classical | Classical | Cosmic |

| | |
|---|---|
| **Romantic** | The romantic landscape is characterized by diversity, irregularity, and emotional resonance. It draws heavily on natural elements that are flexible, mysterious, and less bound by order. Such landscapes evoke a sense of myth, memory, and imagination rather than rational structure. Norberg-Schulz uses the Nordic landscape as an example, noting how it embodies mythological associations with giants, gods, and elemental forces. The romantic landscape is thus subjective, atmospheric, and rooted in natural symbolism, emphasizing emotional experience over spatial clarity. |
| **Cosmic** | The cosmic landscape is dominated by universal order and permanence. It conveys an impression of the eternal, unified, and absolute, with natural features that reflect cosmic orientation — earth, sky, and celestial rhythms. In contrast to the diversity of the romantic type, the cosmic landscape emphasizes uniformity, clarity, and an overarching structure that transcends local particularities. It is less about personal interpretation and more about expressing the universal order of existence, aligning human perception with the vastness and regularity of the cosmos. |

[10] Landscapes defined by Norberg-Schultz (University of Pretoria 2003)





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| | |
|---|---|
| **Classical** | The classical landscape represents a synthesis of the romantic and cosmic types, integrated into human life. It is a humanistic landscape that incorporates clear natural elements, meaningful order, and harmonious dwelling space. The classical type emphasizes balance between diversity and order, offering both symbolic richness and spatial clarity. It is neither purely emotional nor purely cosmic, but instead situates human existence within a structured and legible natural environment. In doing so, it creates a measured, articulated, and enduring setting where human life and nature are reconciled. |

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## 6.2 Regional and Rural, Environmental Management and Climate Change Proposals

This section translates the spatial understanding of the functional regions into targeted proposals and risk-prevention directives applicable at municipal scale. It outlines interventions aimed at safeguarding critical natural resources, promoting sustainable land-use practices, enhancing climate resilience, and guiding appropriate development across both regional and rural contexts. The directives are organised by thematic resource categories such as water, land/soil, biodiversity, minerals, heritage, renewable energy, and connectivity and set out both new proposals and risk-mitigation directives. Together, these strategies aim to ensure that future development within Witzenberg Municipality aligns with legislative requirements, environmental constraints, regional economic potential, and broader national and provincial planning frameworks.

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# 6.2.1 WATER / HYDROLOGY

## 6.1.1.1 Proposals

**Water Catchment Areas, Water Courses, Highly and Averagely Productive Underground Water Sources.**

- Promote and delineate natural open space networks and restore, rehabilitate, maintain and enhance river corridors in accordance with the RMMP:
- Ecotourism: Provide for social amenities (soft fields and courts bird hides) connecting rivers and tributaries within settlements to the rural surroundings.
- Conservation: Restore existing and historical connections between wetlands, drainage ports and rivers/streams and groundwater (and directed by groundwater connections); of moderately and largely modified rivers across the municipal area.
- Support effective and fair management of water resources and catchment areas based on social, economic and environmental impact consideration to secure water volumes and quality including guarding against erosion and mitigating drought and flooding impacts;
- Promote cooperative Management of Protected Areas (National Environmental Management: Protected Areas Act);

**Tourism, Sport, And Recreation**

- Support the provision of day facilities and picnic areas in addition to resorts including camping, caravan parks, and reserves;
- Promote the use of public amenities for activities and events in accordance with relevant by-laws;
- Encourage "Soft" land uses such as outdoor sport and recreation routes including hiking and mountain biking, bird watching, wildflower viewing, horse trails.
- Promote local community access, either as producers or service providers or employees to economic tourism opportunities and provide spaces for either guided or self-explored experiences in arts and crafts, culture, heritage and food.
- Promote environmental justice by ensuring that adverse environmental impacts are not unfairly distributed, especially among vulnerable and disadvantaged individuals and communities. Implement conditions of Environmental Records of Decision (including water sources) according to approved Environmental Management Plans, which outline directives for management and monitoring;

**Cemetery Sanitation, Waste, And Water Storage**

- Promote a regional cemetery as a memorial park where a combination of uses such as passive entertainment and passive recreation activities are allowed and conducted.

## 6.1.1.2 Risk Prevention

**Water Catchment Areas, Water Courses, Highly And Averagely Productive Underground Water Sources.**

Adhere to the following buffers where no development (permanent structures) is allowed, unless authorised by an environmental impact and/or water use assessment, to limit risks and to reduce and prevent pollution and degradation of water resources. Source documents include NEMA, NWA and City of Cape Town:

- 32m wide buffer area along rivers and riverbanks (NEMA, 1998);
- The outer edge of the 1:100-year floodline and/or delineated riparian habitat, whichever is the greatest distance, measured from the middle of the watercourse of a river, natural channel, lake or dam;
- In the absence of a determined 1:100-year floodline or riparian area, the area within 100m from the edge of a watercourse where the edge of the watercourse is the first identifiable annual bank fill flood bench (NWA, 1998);
- A 500m radius from the delineated boundary (extent) of any wetland or pan, or within the 1:50 year flood line. (NWA, 1998);
- Vleiland buffer up to 75m from wetland outer edge (refer to Floodplains and Rivers Corridor Management Policy, City of Cape Town, 2009);
- Low-lying areas where the area is exposed to floods not only caused by rivers, but by groundwater or stormwater collection (prohibit development including Cemeteries, Industrial Areas, Fuel Storage Facilities and Intensive Agricultural Uses)

- Promote and delineate natural open space networks and restore, rehabilitate, maintain and enhance river corridors in accordance with the RMMP.
- Protect and manage ecological infrastructure such as the Klein Berg, Olifants, Houdenbek, Lang, Leeu, Riet, and Winkelhaak Rivers.
  - Investigate all sources of water to supplement existing sources and for future expansion of settlements.
- Promote the undertaking of a comprehensive water sources study to identify and evaluate the most sustainable and feasible options for augmenting additional water sources.
- Establish a continuous groundwater monitoring programme, particularly in catchments with moderate to poor quality (E21, E22, E23, J12), to track salinity levels, seasonal fluctuations, and emerging risks.
- Maintain and update groundwater maps for integration into municipal planning.
- Support water management strategies such as blending high-salinity water with fresher sources, promoting desalination or treatment technologies where feasible, and encouraging water-efficient irrigation practices in agriculture. Protect high-quality catchments (H10, G10, E10, H20) from pollution caused by urban runoff, agricultural chemicals, and industrial activities.





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- Implement effective water management systems in line with the Western Cape Ecological Infrastructure Investment Framework, 2021 to ensure the long-term sustainability of local water resources, with specific attention to the Groot Winterhoek Strategic Water Source Area (SWSA).
- Continue efforts under the Ceres River Restoration Programme (CRRP) to improve the ecological integrity of the Dwars, Modder, and Titus rivers.
- Support the development of comprehensive Maintenance and Management Plans (MMPs) for stormwater and erosion control across the entire Witzenberg Municipality, building on the recently approved MMP for the Dwars, Breede, Witels, and Titus rivers in Ceres. These plans should cover all major rivers, tributaries, and critical drainage areas, aiming to mitigate erosion, manage stormwater effectively, protect water quality, and ensure the long-term sustainability of the municipality's watercourses and surrounding ecosystems.
- Pollution and Risk Control: Improve pollution control, management and monitoring of effluent generating infrastructure and facilities to prevent pollution of water sources.
  - Divert infrastructure and development that may have significant impact on water sources including intensive agricultural activities, waste management (transfer & recycle) sites, fuel storage facilities, industrial development and mines;
  - Consider developments that may have less impact including residential development and extensive agricultural activities.
- Protect and promote maintenance of and reduce risk within water catchment areas inclusive of wetlands and productive underground water sources;
- Delineate underground water resources and aquifers to guard against overexploitation;
- Avoid development of infrastructure and waste sites (including cemeteries) and caution development of residential, commercial and industrial developments, intensive agriculture and fuel storage and mines in close proximity to important water sources;
- Water as a resource:
  - Potable Water Storage: Add at least 10% additional supply capacity (headroom) when considering the maximum 24-hour demand in the highest (peak) demand month of the year;
  - Subject proposed developments to proper investigation of the impact on water sources and long-term sustainability;
  - Vigorously implement Water Demand Management measures, especially in terms of the following:
    - Increased water efficiency;
    - Frequent monitoring of water supply systems;
    - Conduct regular and adequate system maintenance and repairs.
- Diversify water resources, e.g., surface water and groundwater use and wastewater re-use;



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- Plan for, provide and maintain water resources, water storage capacity and networks for settlements and rural areas and expand bulk infrastructure where required.

### Waste Management

- Promote and budget for the development of a municipal integrated waste management strategy and secure the funding thereof.
- Secure ongoing use and maintenance of the Ceres Material Recovery Facility (MRF);
- Prioritise the rehabilitation of closed landfill sites such as Ceres (closed since 1999), Op-Die-Berg and Wolseley landfill sites to prevent underground water pollution.
- Secure and manage the ongoing maintenance of the municipality's only operational landfill site (Prince Alfred's Hamlet )
- Waste site:
  - Maintain municipal and sub-regional waste facilities;
  - Prioritise compliance with environmental authorisations for operating Municipal waste management facilities.
- Explore cost saving and climate change friendly models in utilising the Worcester Regional Landfill Site.
- Encourage the ongoing long-term waste management twinning agreement with Essen Municipality in Belgium.
- Promote recycling of domestic waste using separation at source, composting of garden waste and re-use of building rubble.
- Support and empower small waste-related businesses and consider integration of waste pickers in the waste management system (particularly reclamation of recyclable material)

### Research And Education

- Promote perennial river health projects in the Warm and Kouebokkeveld as well as the Tulbagh Valley catchment areas.
- Develop awareness and a sense of custodianship in the region and facilitate education, training, capacity building, research and information gathering.
- Promote active waste education and awareness strategies. Implement programmes within the community and its schools to emphasise the value of water resources in light of climate change and water scarcity

### Alternative Water Resources

- Support and promote the use of alternative water resources (boreholes and ground water, water harvesting, desalination) and the reuse of appropriately treated water (stormwater, waste and grey water) to alleviate water shortages that arise during droughts:
  - Secure operational and maintenance costs of alternative water provision based on reliable financial assessments done during the planning thereof.
  - Provide for establishing alternative water resources e.g., water harvesting and collection of precipitation;



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### Water Quality And Storm Water Management

- Promote and support monitoring and management to guarantee water quality;
  - River monitoring must take place according to the guidelines of the Department of Water and Sanitation's River Health Programme for all developments e.g., agri- and fishing industry and mining.
  - Monitoring boreholes must take place on recommendation of specialist assessment in all developments that could lead to possible groundwater pollution, e.g., landfills and commercial developments;
  - Promote stormwater management and treatment to prevent pollution, particularly in rural areas, e.g., areas of intensive farming practices such as cattle housing above underground water sources;
  - Improve stormwater treatment in urban and rural agri- and industrial zones, service stations, and fuel distribution areas and mines;
  - Water quality monitoring is required for all water and stormwater treatment systems;
  - Management, monitoring and evaluation and rehabilitation must be regulated by an integrated Environmental Management Plan.
- Ensure developments in all phases uphold water quality standards and thresholds;
- Monitor supply levels of all water sources, especially surface water resources, and re-evaluate water sources especially where demand is close to the safe 1:20 year yields;
- Require efficient water use in all development proposals;
- Consider all relevant guidelines, policies, and legislation when addressing development impacts on freshwater;
- Promote small sewerage treatment package plants and alternative technologies on farms and in rural settlements.

### Environmental Justice And Impact Assessment Requirements

- All proposed settlement and infrastructure developments must have environmental approval or confirmation of applicability of the Environmental Management Act before proceeding, including developments that:
  - Cover an area of 50 m² and more and within 32 m from the banks of a water source;
  - Have an impact on terrestrial and heritage environments, conservation- worthy natural vegetation and offset areas.

### Cemetery Sanitation, Waste, And Water Storage

- Sanitation in rural villages and nodes:
  - Maintain sanitation in rural villages and in rural areas according to prescribed standards;
  - Monitor water quality of all water treatment systems;
  - Renew bulk infrastructure where required.



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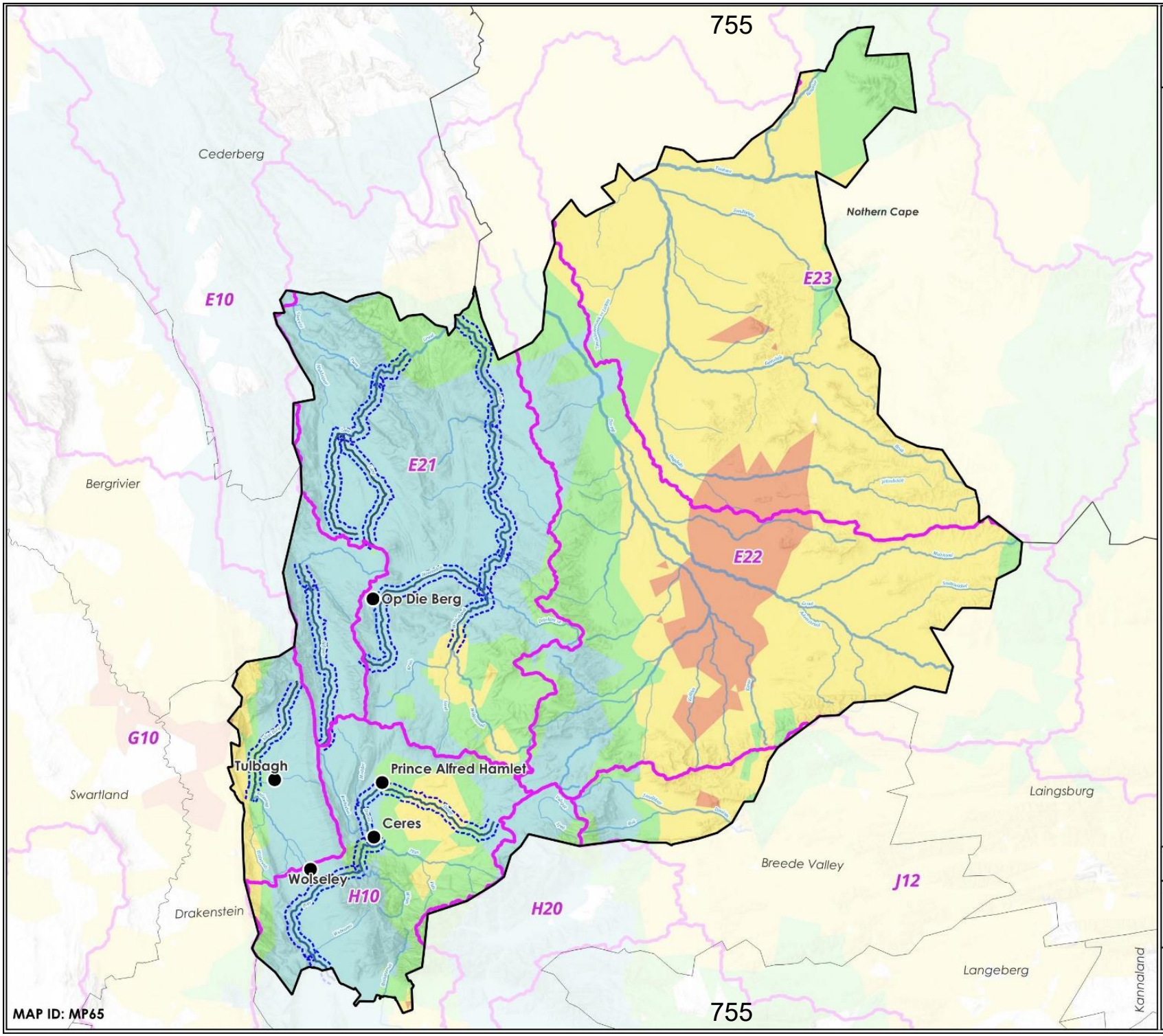


# Maintain Water Catchment Areas

Legend

BASE

- Witzenberg Municipal Boundary
- Local Municipalities
- Settlements
- Rivers (NGI)
- Tertiary Catchment Areas
- Proposed River Maintenance Management Plan

Groundwater Quality (mS/m)

- 0 - 70
- 70 - 150
- 150 - 370
- 370 - 520

0 7.5 15 22.5 30 km

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MAP ID: MP65

# 6.2.2 LAND AND SOIL

## 6.1.1.3 Proposals

### Soil Suitability and Agriculture

- Promote the Western Cape Biodiversity Spatial Plan, Climate Change Needs Assessment and Response Plan for the Witzenberg Municipality Western Cape, and the Invasive Alien Species Strategy to address the cumulative impact of ecological degradation and biodiversity loss and mitigate the impacts of climate change.
- Maintain the SmartAgri plan initiated by the Western Cape Government, prioritising sustainable practices encompassing:
  - Conservation agriculture.
  - Ecological infrastructure restoration.
  - Integrated catchment management.
  - Energy efficiency.
  - Climate-resilient agri-processing.
  - Knowledge systems for climate-smart agricultural extension.
- Promote long-term sustainability of agriculture and agricultural development:
  - Support compliance with environmental and water legislation.
  - Apply standard environmental management principles.
  - Provide for management and monitoring of implementation of Environmental Approvals regulated by an approved Environmental Management Plan. Implement conditions of Environmental Records of Decision (on agricultural land) according to approved Environmental Management Plans, which outline directives for management and monitoring;

### Intensive Rural Development Corridor's,

The Intensive Rural Development Corridor (IRDC) is a designated rural development area located along key transport routes, intersections, and agricultural service centres. Its purpose is to guide and support intensive rural development by promoting agricultural production, agri-processing and related economic activities in a sustainable manner. The IRDC enables more effective use of natural resources, supports agriculturally related industries, encourages commercial opportunities on farms, and strengthens the regional agri-park initiative by creating an integrated environment for value-chain development.

The corridor promotes land uses such as intensive agriculture, mixed rural services, tourism facilities, small-scale agri-processing and rural living opportunities, while ensuring that development remains sensitive to environmental quality, agricultural character and rural landscape integrity. It also creates opportunities for coordinated bulk infrastructure provision, enabling long-term sustainable growth.

A detailed overview along with proposed design guidelines for the IRDC, is provided in Annexure 9.

- Promote Ceres as a regional agricultural service centre.
- Promote Tulbagh, Wolseley and Prince Alfred Hamlet as local agricultural service centres.





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- Support development of IRDC's, including agricultural industries and big box agricultural buildings (to scale within agricultural context), tourist facilities and farm stalls, landmarks and heritage areas in the rural areas along prominent transport links and at intersections such as:
  - Along the R303 between Ceres and Prince Alfred Hamlet and the R46 to the east of Ceres.
  - Along the R46 between Wolseley and Worcester.
- Strengthen agricultural value chain and support development related to agricultural produce and services along transport networks and tourism routes
  - Distribution facilities (e.g., sheds and cool storage).
  - Agri-related production facilities (e.g., biofuel).
  - Tourism development (protect the food value chain).
  - Agricultural and related industries, including agri-processing (abattoirs processing).
  - Composting.
  - Alternative energy generation.
  - Ancillary services such as repair services.
- Encourage labour intensive processing and manufacturing (for small scale agriculture).
- Support the initiation of commercial activities involving agricultural/farm workers, such as farm stalls and local markets.
- Promote a Witzenberg brand /branded identity for produce from the Witzenberg municipal area.
- Enhance opportunities to establish new markets at local, regional, provincial and national level.
- Promote the cultivation and marketing of agricultural produce (pome fruit, viticulture) and their by-products (agricultural service industries), including researching expansion into new foreign markets.
- Stimulate the growth and diversification of the agricultural sector by combining cultivation with conservation to create new products and markets, such as tourism and by-products.
- Commission the compilation of a area plan for the Ceres, Prince Alfred Hamlet and Airport Triangle.
  - The rural areas along the roads connecting Ceres Prince Alfred Hamlet and the airport and the land in between, referred to as the triangle agricultural and rural development should be encouraged. Of importance is the protection of agricultural soils including water allocations.
  - Intensive agricultural cultivation and tourism should be encouraged and supported in the Wolseley to Worcester Agriculture and Tourism Corridor. The corridor ends at the boundary of Witzenberg and does not go all the way to Worcester.
  - Agri-industry is encouraged at the Tulbagh Station. The development should be left to the private sector as the municipality does not provide services in this area.





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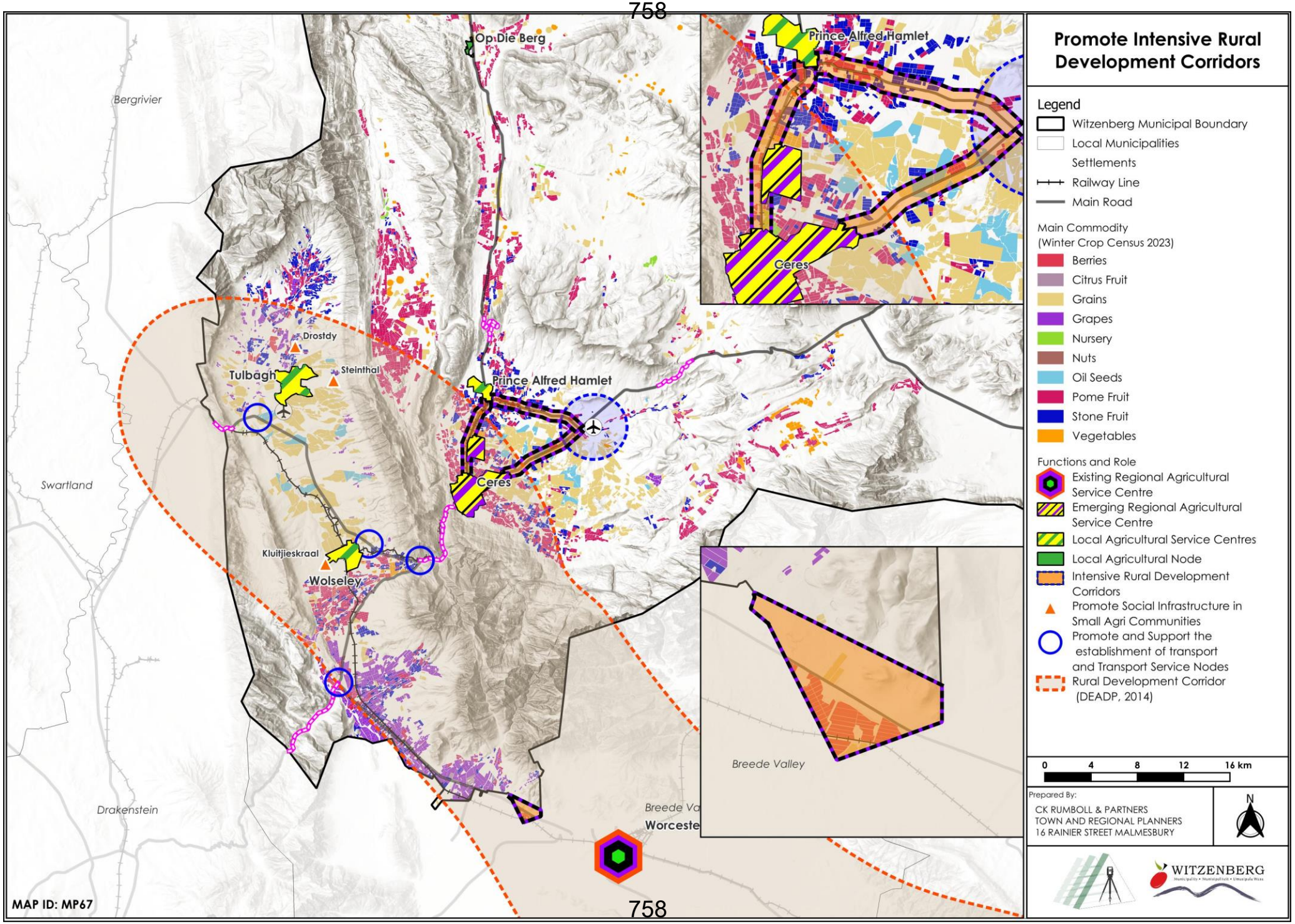


## Promote Intensive Rural Development Corridors

Legend

- Witzenberg Municipal Boundary
- Local Municipalities
- Settlements
- Railway Line
- Main Road

Main Commodity (Winter Crop Census 2023)

- Berries
- Citrus Fruit
- Grains
- Grapes
- Nursery
- Nuts
- Oil Seeds
- Pome Fruit
- Stone Fruit
- Vegetables

Functions and Role

- Existing Regional Agricultural Service Centre
- Emerging Regional Agricultural Service Centre
- Local Agricultural Service Centres
- Local Agricultural Node
- Intensive Rural Development Corridors
- Promote Social Infrastructure in Small Agri Communities
- Promote and Support the establishment of transport and Transport Service Nodes
- Rural Development Corridor (DEADP, 2014)

0 4 8 12 16 km

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### Land reform and food security

- Protect and promote food security cross spectrum (households to global).
- Promote innovative land reform models with access to land and water and allow for various size farm units and rural living smallholdings.
- Identify areas including municipal and state land, with potential for community gardens and small-scale agriculture.
- Promote the revitalisation of the rural economy to address poverty and improve access to local economy for example fruit & vegetable vendors.
- Provide agricultural workers the opportunity to participate in the rural economy within settlements and rural areas (e.g., farm stalls and local markets) and:
  - Encourage food gardens, community gardens and small-scale agriculture.
  - Encourage the preference for locally produced agricultural products.
  - Promote the production of niche products on farms (value adding) and investigate the production of new agricultural-related and complimentary products e.g., from fruit processing.
- Re-orientate the existing agricultural model to allow for the creation of agricultural units of various sizes (smallholdings, intensive and extensive agricultural farms, larger residential units) to accommodate intensive cultivation and alternative farming methods.
- Support innovative approaches to food production and encourage diversification.
- Identify locations and provide spaces to establish skills development facilities for agricultural workers to receive training in agriculture, tourism, niche product manufacturing (e.g., biofuel), and business operations / management:
  - Promote a small-scale agricultural forum for informal and small-scale farming areas to deliberate development issues and establish development parameters.
  - Strengthen associations to promote community participation in local development issues and to determine land use/ zoning guidelines.

### Landscapes, Historical Areas, Scenic Routes, Public Structured Open Spaces & Networks Implement Restrictions on Advertisements, Signage and Lighting.

- Develop a shade netting practice note.
- Subject proposed large-scale facilities (tourism and big box) larger than 2000m³ to environmental assessment and ensure environmental approval is obtained before development takes place. (And manage and monitor as per EMPr).
- Specify guidelines for fences, allowing wire or steel palisade structures up to 2.1 meters in height, with limitations on masonry walls and brick piers to preserve visual aesthetics.

### Public Utilities

- Promote communication corridors and zones:
  - Improve communication networks.
  - Promote access to information & technology.
  - Prioritise expanding internet infrastructure (ADSL and fibre) to low-income and rural areas.



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- Advocate for the establishment and careful placement of communication network facilities, data centres, and telecommunication towers in rural areas and on agricultural land, considering environmental and community sensitivities.
- Provide for adequate bulk infrastructure and space to establish bulk infrastructure.

### Tourism

- Support Witzenberg cultivation routes (pome fruit, viticulture) and the development of related infrastructure, facilities and accommodation.
- Provide for and capitalise on recreation and sports events as commercial opportunities on land, water and air e.g., adventure and outdoor tourism, farm stays, fruit and wine tours, heritage and cultural experiences.
- Support proposed and current cross-border tourism routes, scenic historical passes, and destinations, ensuring the preservation of landscapes, sightlines and viewing points:
  - Tourism routes:
    - R43 from Worcester to Wolseley and Ceres
    - Voortrekker Street between the R43 and Voortrekker Street intersection till Wolseley.
    - R46 between Ceres, Wolesley and Tulbagh
    - R303 from Ceres via Prince Alfred Hamlet and Op-Die-Berg to Citrusdal
    - R355 from Karoopoort to Calvinia (gravel road)
  - Scenic Historical Passes
    - Roodezandt Pass/Oudekloof Pass, Nuwekloof, Witzenberg Pass, Mitchell's Pass, Gydo Pass, Karoopoort
- Provide for and capitalise on recreation and sports events as commercial opportunities on land, water and air e.g., adventure and outdoor tourism, farm stays, fruit and wine tours, heritage and cultural experiences.
- Promote events/ festivals and support snow, fruit and wine tourism.
- Promote resorts (camping, caravan parks, and game reserves) and support facility and infrastructure development for festivals, events and celebrations. Provide for tourism infrastructure (roads and services), whilst complying with environmental impact requirements and assessment considerations.
- Encourage film industry uses (business tourism) and industrial tourism.

### Advertisements, signage and lighting

- Encourage tourism-related activities on farms and along waterways such as farm stays; leisure accommodation and resort development; agri-processing; tastings of local produce and food; restaurants; farm stalls; private nature reserves.



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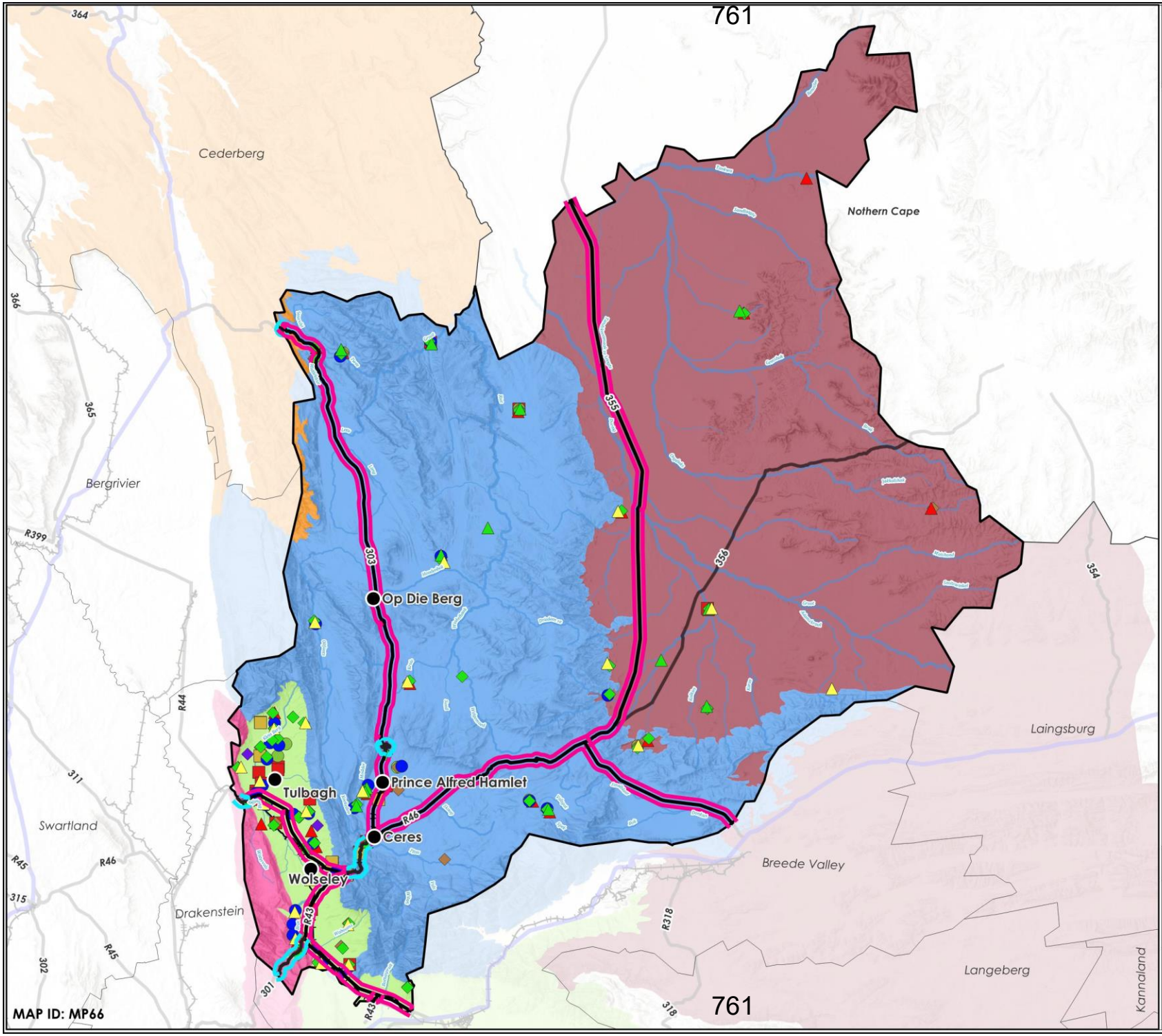


# Agri-Tourism Corridors

## Legend

BASE

- Witzenberg Municipal Boundc
- Local Municipalities
- Settlements
- Railway Line
- Main Road
- Rivers (NGI)

Tourist Attractions

- Birding
- Camping
- Ecotourism
- Farm Stall
- Fishing
- Hiking
- Mountain Biking
- Olive/Wine Cellar
- Quad Biking
- Restaurant
- Wine Tour

Smart Agri-Zones

- Bokkeveld
- Breede
- Cederberg
- Grabouw - Villiersdorp
- Franschhoek
- Tankwa - Van Wyksdorp

Tourism Routes

- Scenic Historical Pass
- Tourism Routes

0 7.5 15 22.5 30 km

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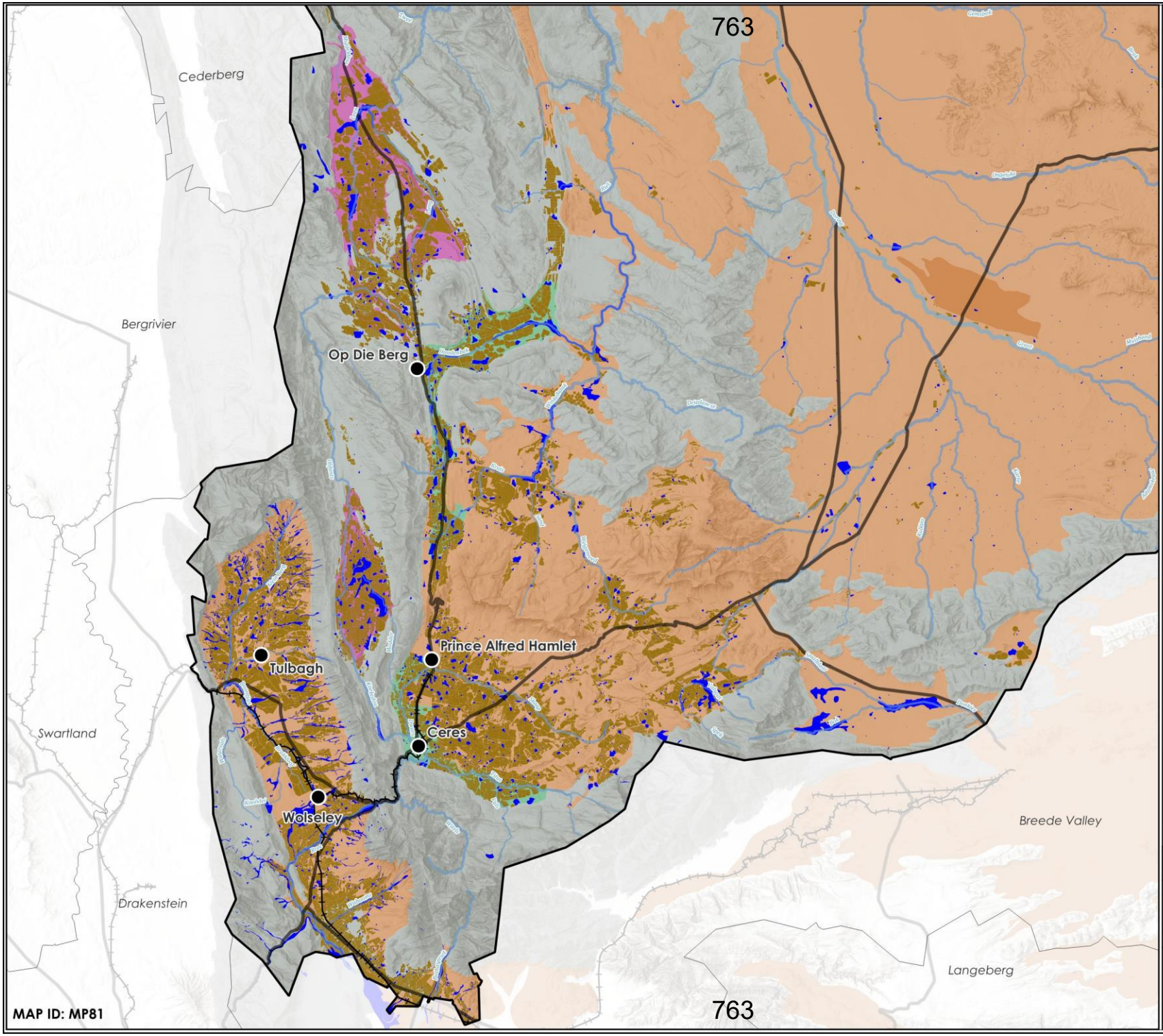
MAP ID: MP66

## 6.1.1.4 Risk Prevention

### Soil Suitability and Agriculture

- Conserve and preserve high-potential agricultural land:
  - Ensure no cultivation of virgin land takes place without the written consent from the Department of Agriculture.
  - Ensure no land with a slope of more than 20% will be cultivated without the written consent of the Department of Agriculture.
  - Avoid any land use and protect vegetation in a marsh, water sponge or in a floodplain.
  - Prohibit any development that will contradict or may have a significant impact on the cultivation of land with high and significant (medium-high) agricultural potential, whilst allowing for development that will have limited or no significant impact on agricultural areas with medium potential. (See Western Cape Land Use Planning Guidelines - Rural Areas as broad framework);
  - Delineate and protect intensive and extensive agricultural productive land, after consideration of social, economic and environmental impacts, to support effective and fair management of water resources and catchment areas;
- Maintain firebreaks around farms to mitigate the risk of wildfires.
- Protect agricultural cultivation across municipal borders to maintain homogeneous agricultural areas and to promote food security. This includes:
  - Pome fruit in the area north and south of Ceres.
  - Mixed farming including small grain cultivation and conservation in the area in the easternmost part of the valley formed by the Skurweberge.
  - Grape cultivation and pome fruit in the valley north of Tulbagh and south of Wolseley.
  - Mixed farming including small grain cultivation and conservation in the area surrounding between Tulbagh Wolseley.
- Protect sensitive natural and agricultural environments particularly agricultural land with high soil potential from inappropriate and opportunistic development as agriculture is significant within the municipal context.
- Effectively manage both water and wind erosion through conservation agriculture methods, including planting perennial legumes and implementing contour line management.
- Support ongoing research into the impact of climate change on current crop production and sustainable cultivation methods (Western Cape Agricultural Sector Climate Change Framework and Implementation Plan).
- Implement erosion control measures such as tree planting and sustainable farming to prevent soil degradation in areas such as Tulbagh and Op-die-Berg which has shallow rocky soils.
- Prevent wetlands from long-term erosion in Wolseley by managing stormwater runoff. Prioritise the protection of soils with greater depths.




## Witzenberg Municipality
## Soil Suitability

Legend

BASE

- Witzenberg Municipal Boundary
- Local Municipalities
- Settlements
- Railway Line
- Main Road
- Rivers
- NFEPA Wetlands Witzenberg
- Agriculture (Crop Census 2023)

Soil Classification (DEADP)

- Rocky areas
- Soils with a plintic catena
- Soils with a strong texture contrast
- Soils with limited pedological development

0 5 10 15 20 km

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MAP ID: MP81

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### Landscapes, Historical Areas, Scenic Routes, Public Structured Open Spaces & Networks Implement Restrictions on Advertisements, Signage and Lighting

Netting, tunnels and agricultural and public utilities:

- Ensure mitigation of adverse effects of the placement of:
  - Polytunnels and Agricultural shade netting.
  - Agricultural activities and industries exceeding 2000 m², (implement mitigating measures such as repositioning or screening after careful consideration of potential visual, aesthetic, scenic, cultural and spiritual (visual defined as per PGWC guidelines) impacts).
- Require decommissioning of polytunnels and agricultural shade netting.
- Encourage repurposing rather than demolition of agri- industrial buildings, so that conversions address concerns about activity intensity and adverse impacts on the surrounding character and cultural amenity.

### Tourism

- Protect natural environment and surroundings and carefully consider development along freight routes.
- Ensure ecotourism and tourism-related development do not negatively impact the receiving environment and carefully consider the mass, and scale of such proposed developments.

### Advertisements, signage and lighting

- Develop a practice note on placement and aesthetics of cell phone and communication masts to counter visual impact of infrastructure.
- Protect natural landscapes and establish development lines around mountains and koppies. Ensure preservation of marshes, water sponges, and floodplains.

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# 6.2.3 MINERAL RESOURCES

## 6.1.1.5 Proposals

### Minerals

- Support land use changes for mining viable volumes of natural resources align with sustainability and environmental norms. Ensure mitigation of impacts, effective rehabilitation and utilisation of alternative transportation methods;
- Encourage the development of mining-related industries, mineral beneficiation and support services at long lifespan mines to maximise economic benefits and create labour intensive employment opportunities;
- Promote sustainable mining management of potential cumulative impacts on the landscape (sensitive environments: visual, agricultural resources, natural, cultural).

## 6.1.1.6 Risk Prevention

### Dust, Colouration, Visual Impact and Water Quality

- Ensure mining EMPrs limit ecological (dust, water quality) and aesthetic damage (visual intrusion and coloration):
  - Pursue and ensure continuous rehabilitation and/ or repurposing of exploration activities or mines during and after operations as per EMPr;
  - Monitor adherence to EMPr and application of mitigation measures;
  - Develop land use directives in the absence of an EMPr to rehabilitate or repurpose ceased mines;
  - Mitigate and manage co-existence of conflicting uses e.g., long-term sand mining (30 years+) and conservation.
- Align mining activities, as illustrated on the Mining & Conservation Map, with spatial planning, land use and environmental norms and parameters:
  - Assess cost-benefit ratios locally, nationally, and internationally to inform decision-making when mining in sensitive areas are considered;
  - Mandate adherence to sustainable environmental standards to minimise economic, environmental and social impacts;
  - Prevent high visual impact, short & long term and cumulative impacts on scenic landscapes and conservation-worthy resources;
  - Develop guidelines and detailed Area Plans to avoid sensitive landscapes and to prohibit mining working against tourism;
  - Require rehabilitation and repurposing;
  - Mitigate existing impacts e.g., use alternative transport of mined resources;
  - Avoid official conservation areas.
- Ensure mines provide for adequate storage of overburden to limit and mitigate potential impact of mine dumps (heaps) on rural landscape;
- Avoid contamination of water sources (the cumulative impact of contamination and water scarcity is highly likely to change the landscape character in the long-term);





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- Caution and mitigate dust generation leading to landscape discoloration;
- Prohibit mining that conflicts with conservation of resources of international importance;
- Caution mining activities which are not viable (all types, but sand mining specifically) and/or are conflicting with and counterproductive to the character and value of the landscape of the entire Municipal area.

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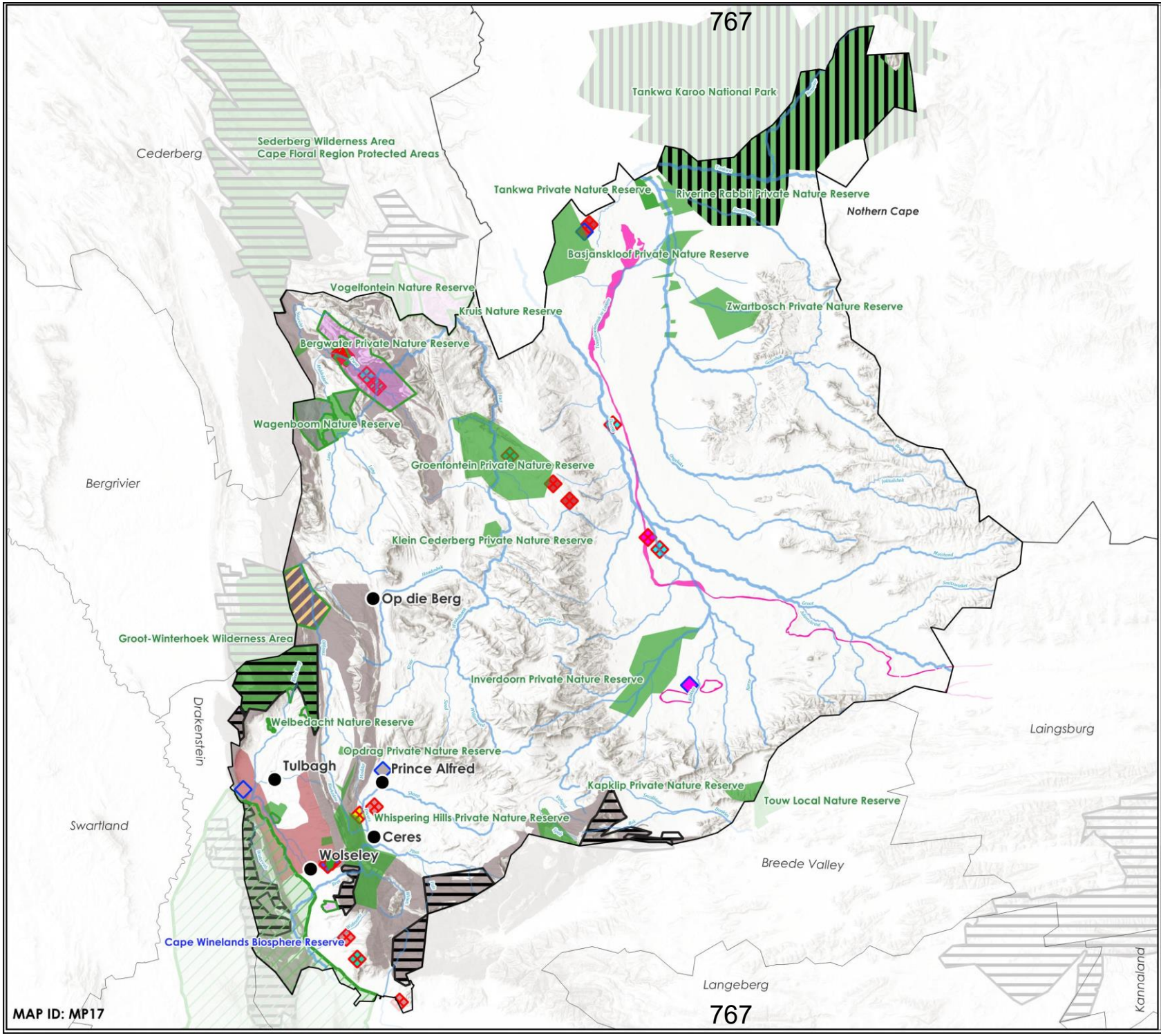


## Witzenberg Municipality
## Mining and Conservation

### Legend

BASE
- Witzenberg Municipal Boundary
- Local Municipalities
- Settlements
- Rivers (NGI)

Conservation Areas
- Biosphere Reserve

Protected Areas
- Forest Wilderness Area
- National Park
- Nature Reserve
- Protected Environment
- World Heritage Site
- CapeNature Stewardship Sites

Mining

Mine Status
(Mineral Resources Database, 2022)
- Closed
- Operational

Mineral Commodities
(Mineral Resources Database, 2023)
- Brick Clay
- Building Sand
- Ferricrete and Gravel
- Gypsum
- Kaolin
- Manganese
- Salt
- Stone Agrgregate
- Stone Aggregate Table Mountain Group
- Gypsum Whitehill
- Brick Clay

0 7.5 15 22.5 30 km

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WITZENBERG

**MAP ID: MP17**

# 6.2.4 Vegetation, Fauna, Ecosystems

## 6.1.1.7 Proposals

**Natural environment and Ecosystems**

- Promote the establishment of cross-border initiatives (important conservation corridors) such as the (including linking the natural environment to the larger network of reserves and conservation areas in the Witzenberg Bay Municipal area and beyond e.g. the Greater Cederberg Biodiversity Corridor
- Support the compilation and implementation of a Witzenberg Municipal Environmental Management Framework.
- Promote the establishment and formalisation of ecological corridors and conservancies to facilitate connectivity between different habitat areas, allowing for the movement of wildlife and to protect natural habitat areas;
- Promote the mountains as important conservation corridors across municipal boundaries (including linking the natural environment to the larger network of reserves and conservation areas in Witzenberg Municipal area);
- Establish buffer zones in urban, rural and agricultural areas as part of Open Space and Conservation Network.

## 6.1.1.8 Risk Prevention

**Natural environment and Ecosystems:**

- Protect natural assets, ecosystems and resources.
- Preserve the critical natural capital within Witzenberg, as it provides for continuous income from ecosystem advantages such as biological diversity, mineral resources and clean air and water (including biodiversity, topography, soils and water resources, geology, hydrology):
  - Promote its natural heritage value and use serving the public interest;
  - Pursue threatened fauna and flora species targets;
  - Promote the establishment of wildflower and nature reserves;
  - Target the inclusion of remnants of natural vegetation, in front of setback lines, behind development lines and within buffers along the lower reaches of mountains to restore ecological services. Where such remnants occur outside these lines and buffers, extend the conservation area;



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- Manage conservation areas in accordance with national norms and standards to ensure their long-term viability;
- Limit internal fences to create natural corridors and areas.

- Protect natural assets, ecosystems and resources.
- Preserve the critical natural capital within Witzenberg, as it provides for continuous income from ecosystem advantages such as biological diversity, mineral resources and clean air and water (including biodiversity, topography, soils and water resources, geology, hydrology):
  - Promote its natural heritage value and use serving the public interest;
  - Pursue threatened fauna and flora species targets;
  - Promote the establishment of wildflower and nature reserves;
  - Target the inclusion of remnants of natural vegetation, in front of setback lines, behind development lines and within buffers along the lower reaches of mountains to restore ecological services. Where such remnants occur outside these lines and buffers, extend the conservation area;
  - Manage conservation areas in accordance with national norms and standards to ensure their long-term viability;
  - Limit internal fences to create natural corridors and areas.

**Spatial Planning Categories:**

- Promote application of spatial planning categories, and facilitate objective decisions in development applications that require protection of ecosystems and:
  - Core Areas: Nature reserves;
  - Buffer Areas along mountain ranges and Biospheres;

**Impact on Landscapes:**

- Limit the impact of development and urban growth on significant landscape features by:
  - Delineating development lines for settlements such as Ceres, Prince Alfred's Hamlet and Op-Die-Berg which are located along mountains and hills;
  - Ensuring no land with a slope of more than 20% will be cultivated;
  - Limiting development that:
    - Involves the clearance of 300m² or more of indigenous vegetation in areas that meet the criteria specified in the 2021 EIA Listing Notice 3, Activity 12. These include:
      - Areas within critically endangered or endangered ecosystems listed under section 52 of the National Environmental Management: Biodiversity Act (NEMBA) or identified as critically endangered in the National Spatial Biodiversity Assessment;
      - Critical biodiversity areas identified in bioregional plans;



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- Land zoned for open space, conservation, or equivalent purposes;
- Land designated for protection or conservation in an Environmental Management Framework or a Spatial Development Framework adopted by the MEC or Minister.

– Limit the impact of development and urban growth on significant landscape features in accordance with NEMA EIA regulations and WCBSP guidelines.
  - In settlements: On buildings or sites that have cultural or historical value or the demolition of such resources;
  - Landscapes: Uncontrolled, unsightly development;
  - Historical areas: Uncontrolled, unsightly development;
  - Scenic routes: Uncontrolled, unsightly development e.g., wind farms;
  - Structured open space & networks: Commercial, industrial or residential developments;
  - Conservation areas: Critical Biodiversity Areas, any development not focused on ecotourism;
  - Critical Biodiversity Areas 2 (Rehabitable & irreplaceable areas) and Critical Ecological Support Areas and Other Ecological Support Areas: Developments that are not closely focused on ecotourism. Limited development after an Environmental Impact Assessment has determined guidelines, could be considered;
  - Other natural vegetation areas: Uncontrolled and non-compliant development: Residential, commercial and industrial developments could be considered.

- Issue development and no-development instructions according to the SPCs;
- Encourage development that has no significant impact:
  – In settlements: Restoration of buildings for offices, guest houses, etc.;
  – Landscapes: Limited, low-density development that is not visually intrusive and adds value to the environment;
  – Historical areas: Limited, high-density development that is not visually noticeable and adds value to the environment;
  – Scenic routes: Limited, low-density development that is not visually intrusive;
  – Structured open space & networks: Limited development.



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# 6.2.5 Nature Reserves and Conservancy

## 6.1.1.9 Proposals

**Co-management and effective governance:**

- Secure financing;
- Ensure adequate resources and capacity;
- Collaborate with local communities and conservation organisations, such as the WWF and CapeNature, to achieve shared conservation goals;
- Encourage private sector involvement which is crucial in biodiversity conservation, as evidenced by the successful reintroduction of rare species;
- Showcase, through the establishment of genetic diverse populations, effective co-management between reserves and conservation authorities.

**Public awareness:**

- Make visitors aware to use established routes;
- Work to increase public awareness about the significance of conserving biodiversity and the resultant wilderness character through various educational initiatives;
- Through collaborative efforts with local communities and tourism agencies, promote awareness of the reserves' ecological significance;
- Celebrate events like World Wildlife Day and Earth Hour to raise awareness of environmental issues and the importance of sustainable practices.

**Economic benefits and ecotourism:**

- Provide opportunities for ecotourism and outdoor recreation, contributing to the local economy through tourism-related activities and services;
- Promote self-drive and guided routes within reserves, including opportunities for guided drives and overnight stays, to foster appreciation of biodiversity and wilderness while contributing to local economic development and supporting ongoing conservation efforts;
- Attract visitors from both local and international markets to reserves offering a unique wildlife experience;
- Encourage accommodation options which cater to various preferences, from luxury lodges to camping experiences, supporting a range of tourism interests;

**Directives**:

- Encourage the removal of invasive alien woody plant species and effective fire management;
- Advocate for the management of large game species in accordance with policies to maintain ecological balance and prevent encroachment;
- Ensure any development plans prioritise conservation and sustainable land management, avoiding activities that could degrade natural habitats or disrupt or impact ecosystems;
- Encourage continued collaboration with local communities and conservation organisations to ensure that development efforts align with conservation objectives and benefit present and future generations;
- Carefully plan expansion of infrastructure to avoid disrupting wildlife habitats and pristine wilderness areas;

- Emphasise sustainable tourism practices to prevent overexploitation of natural resources and ensure the long-term viability of reserves;
- Sensitively promote alternative energy where compatible with conservation.

## 6.1.1.10 Risk Prevention

**Conservation of biodiversity and wilderness character:**

- Prioritise sustainability in farming and wine production, aiming to maintain ecological balance and conserve natural resources.
- Promote intervention farming practices and environmental education initiatives that contribute to the preservation of natural habitats and biodiversity.

**Research and monitoring:**

- Maintain ecosystem health and functioning;
- Increase records of scarce species;
- Inform conservation targets and management actions, through vegetation studies conducted to understand and classify vegetation units;
- Continue to demonstrate a commitment to research and conservation through ongoing monitoring of wildlife populations. The presence of healthy populations of reintroduced species indicates successful conservation practices and long-term monitoring strategies.

**Economic benefits and ecotourism:**

- Through sustainable farming practices and conservation efforts, contribute to the preservation of natural ecosystems, support ecotourism and recreational activities like hiking and birdwatching;
- When considering ecotourism and tourism-related land uses in sensitive environments, the Municipality must carefully evaluate the type, mass, and scale of proposed developments to ensure they do not negatively impact the receiving environment.

**Development that should not occur:**

- Farming;
- Any urban type of development;
- Exploitation of important species (Fauna and Flora);
- Preserve biodiversity and wilderness character which is essential across all reserves, with careful consideration given to any development that may harm these aspects;
- Mining.

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### 6.2.5.1 Tankwa Karoo National Park

| Management Priority | Priority Focus Area |
|---|---|
| Tankwa Karoo National Park | • The Tankwa Karoo National Park is home to a variety of wildlife and plant species. Small mammal species including duiker, steenbok, porcupine and blackbacked jackal live in the park. Gemsbok, springbok and eland have been reintroduced.<br>• The park is hosts significant birdlife, with 188 species recorded, at least 18 of which are endemic to the Karoo.<br>• The flora includes the Succulent Karoo biome, with approximately 6 400 plant species of which 40% are endemic.<br>• The Succulent Karoo is particularly notable because it is a world biodiversity hotspot that is home to the largest concentration of succulent plant species, globally |
| Conservation of biodiversity and wilderness character | • The park is dedicated to conserving the biodiverse Succulent Karoo Biome and is one of very few arid biodiversity hotspots worldwide, making it a site of global significance.<br>• The park's diverse landscapes, which are delineated by the Roggeveld Escarpment in the east, Cederberg in the west and Klein Roggeveld Mountains in the south, help maintain its wilderness character, offering a natural habitat for a variety of species.<br>• The park is still under development, while the park currently includes about 146,373 ha of land, there are ongoing efforts to consolidate land into the conservation area. |
| Co-management and effective governance | • The Tankwa Karoo National Park is managed by South African National Parks (SANParks), which ensures effective governance and integration with national conservation strategies.<br>• The Gannaga Lodge is a privately owned lodge, and there is another portion of land that is privately owned within the park, which requires collaboration with these stakeholders to enhance conservation efforts and outcomes.<br>• The Western Cape Biodiversity Plan 2023 emphasises the need for strict controls on land use, particularly regarding agricultural expansion and the introduction of invasive species. Ongoing monitoring and community engagement are vital to ensure sustainable practices that benefit both conservation efforts and local livelihoods. |
| Research and monitoring | • Research at the park focuses on monitoring bird migration patterns, plant species diversity, and the overall health of its ecosystems.<br>• This includes reintroduction of large mammals and evaluating the effectiveness of conservation measures to protect both flora and fauna. |
| Economic benefits and ecotourism | • The park attracts ecotourists who come for 4x4, bird- and game-watching, mountain biking, stargazing, and enjoying the scenic beauty of the area, contributing to the local and regional economy. |

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|---|---|
| | • Facilities such as 4x4 trails, campsites, cottages, and viewpoints enable visitors to experience this reserve in an immersive way, promoting environmental awareness, which supports ecotourism initiatives.<br>• Gannaga Lodge, has a conference venue, guest house, restaurant and licensed bar.<br>• There are limited facilities in the park, meaning that Ceres is one of the last places where visitors can refuel and pick up groceries, making it an important link to the park. The Ceres tourism bureau can also play a role in supporting the park by providing maps and information to visitors on its website and at the local office. |
| Public awareness | • The park is still under development and visitors are advised to reach out to the park regarding availability of accommodation<br>• These efforts help foster a deeper understanding of environmental conservation and encourage responsible tourism. |

### 6.2.5.2 Limietberg Reserve/Waterval Private Nature Reserve

| Management Priority | Priority Focus Area |
|---|---|
| Limietberg Reserve and Waterval Private Nature Reserve | • The Cape Nature Limietberg Reserve is an area of 100 000 ha that extends between Franschhoek, Drakenstein, Witzenberg towards the Voelvlei Dam. It forms part of the larger Cape Winelands Biosphere Reserve is an extensive reserve, covering 322 030 ha of the Western Cape, partially located in the Witzenberg Municipality, in the Boland Mountains near Wolseley. The Cape Winelands Biosphere Reserve was formally designated by UNESCO in 2007 in accordance with the global Man and the Biosphere (MAB) Programme.<br>• Waterval Private Nature Reserve is located in the mountains near Tulbagh.<br>• These reserves unique features include the high mountain peaks, river systems with waterfalls, fynbos ecosystems, and historical significance because of the historical passes. |
| Conservation of biodiversity and wilderness character | • The Limietberg reserve supports a variety of wildlife including small antelope, baboon, caracal and leopard. Endemic birds such as the Cape sugarbird and the protea canary, as well as the black eagle, can also be found here.<br>• The flora consists of two main vegetation types: Hawequas Sandstone Fynbos and Swartland Alluvium Fynbos.<br>• Alien trees, including black wattle, hakea and pine, have invaded sections of the reserve.<br>• Limietberg Nature Reserve is important for conserving fynbos ecosystems. It protects diverse plant and animal species and maintains the wilderness character of the Cape Winelands region. The reserve's preservation efforts include managing invasive |

| | |
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| | species and safeguarding the unique vegetation types and wildlife habitats. The natural environment is relatively undisturbed, contributing to its value as a conservation area. |
| Co-management and effective governance | • The Limietberg reserve is managed by Cape Nature. Effective governance ensures that conservation efforts are aligned with regional and national policies. The reserve's management includes monitoring environmental changes and addressing challenges such as invasive species and visitor impact.<br>• The Waterval Nature Reserve is privately owned.<br>• The Western Cape Biodiversity Plan 2023 emphasises the need for strict controls on land use, particularly regarding agricultural expansion and the introduction of invasive species. Ongoing monitoring and community engagement are vital to ensure sustainable practices that benefit both conservation efforts and local livelihoods. |
| Research and monitoring | • Research at Limietberg focuses on understanding the local fauna, flora, and geological features. This includes monitoring bird species, plant communities, and the impact of invasive species.<br>• Waterval Nature Reserve is working with Intaba Environmental Services to restore the riparian system by clearing alien species, removing degradation factors on the stream and reintroducing indigenous area-specific plant species. Research efforts are also being undertaken at Waterval Nature Reserve with Cape Nature, SANBI and the Millenium Seed Bank to monitor rare plant species located in this reserve, including *Sorocephalus imbricatus* including efforts at hand pollination and seed banking. |
| Economic benefits and ecotourism | • The majority of tourist attractions in Limietberg are in Drakenstein. Attractions include the Tweede Tol campsite and picnic area, which has 25 campsites, with associated facilities, day hiking trails, river rafting and kayaking. Nevertheless, the reserve extends into Witzenberg and collaboration with Cape Nature is essential to maintaining the pristine natural environment. The reserve's natural beauty contributes to its appeal as an ecotourism destination.<br>• Waterval Nature Reserve offers conferencing, team building and wedding venue facilities. |
| Public awareness | • Public awareness is promoted through the reserve's facilities and webpages. |

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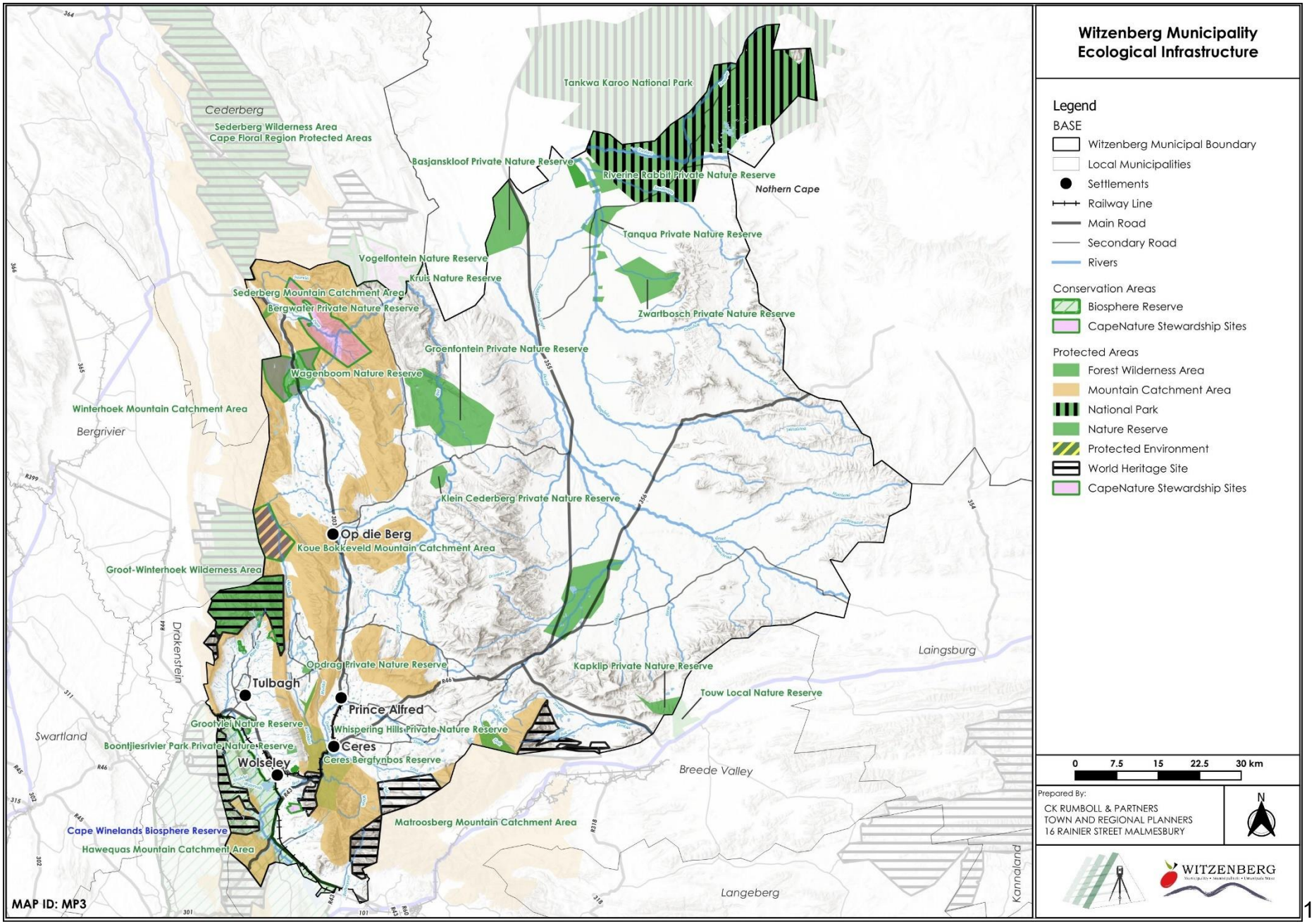
### 6.2.5.3 Groot Winterhoek Complex

| Management Priority | Priority Focus Area |
|---|---|
| Groot Winterhoek Wilderness Area | • The Groot Winterhoek Complex is a Cape Nature reserve situated in the Winterhoek mountains north of Tulbagh and is primarily located in the Bergrivier municipal area. It covers an area of 27 330ha.<br>• The area is known for its rugged landscape and is important for protecting mountain fynbos and wildlife. It is also one of twenty-two strategic water source areas of national importance and is a World Heritage Site.<br>• The area also has heritage value, as it includes San and Khoi rock art, which vary between 300 and 6000 years old. There are also remnants of tracks used by early settlers that are still visible. |
| Conservation of biodiversity and wilderness character | • The complex supports a diverse array of wildlife, including klipspringers, grey rhebok and grysbok are common and easy to spot. Leopard, caracal, wild cat, mongoose, genet and other predators that live here, but are harder to spot.<br>• The vegetation is primarily Winterhoek Sandstone Fynbos. This includes a range of rare, threatened and endemic species, for instance the Sorocephalus scabridus - a member of the protea family. A large variety of red disas flower abundantly along the streams near the reserve office in January and February. Many erica species flower year-round. |
| Co-management and effective governance | • The Groot Winterhoek Complex is a Cape Nature reserve. Effective governance involves collaboration with local authorities to align conservation strategies with regional policies.<br>• While the majority of facilities are located outside of Witzenberg, cross-boundary collaboration is important for the continued preservation and maintenance of this reserve.<br>• The Western Cape Biodiversity Spatial Plan 2023 emphasises the need for strict controls on land use, particularly regarding agricultural expansion and the introduction of invasive species. Ongoing monitoring and community engagement are vital to ensure sustainable practices that benefit both conservation efforts and local livelihoods. |
| Research and monitoring | • Research initiatives focus on understanding the unique flora and fauna of the reserve, monitoring species diversity, and evaluating the impacts of environmental changes. This includes tracking populations of key species and assessing habitat health. |
| Economic benefits and ecotourism | • Groot Winterhoek has four basic hiker huts at De Tronk which are equipped with bunk beds and mattresses only. Located at the edge of the wilderness area, these huts can only be reached via a 3.5-hour hike. Hikers may also overnight anywhere in the reserve or wilderness area.<br>• Educo Africa is an experiential learning NGO that operates from the Bosdorp and runs a base camp and environmental sustainability learning centre here. |
| Public awareness | • Public awareness is promoted through the reserve's facilities and webpages, as well as the ongoing efforts of Educo Africa. |


Witzenberg Municipality
Ecological Infrastructure
Legend
BASE
Witzenberg Municipal Boundary
Local Municipalities
Settlements
Railway Line
Main Road
Secondary Road
Rivers
Conservation Areas
Biosphere Reserve
CapeNature Stewardship Sites
Protected Areas
Forest Wilderness Area
Mountain Catchment Area
National Park
Nature Reserve
Protected Environment
World Heritage Site
CapeNature Stewardship Sites
Tankwa Karoo National Park
Cederberg
Sederberg Wilderness Area
Cape Floral Region Protected Areas
Basjanskloof Private Nature Reserve
Riverine Rabbit Private Nature Reserve
Nothern Cape
Tanqua Private Nature Reserve
Vogelfontein Nature Reserve
Kruis Nature Reserve
Sederberg Mountain Catchment Area
Bergwater Private Nature Reserve
Zwartbosch Private Nature Reserve
Groenfontein Private Nature Reserve
Wagenboom Nature Reserve
Winterhoek Mountain Catchment Area
Bergrivier
Klein Cederberg Private Nature Reserve
Op die Berg
Koue Bokkeveld Mountain Catchment Area
Groot-Winterhoek Wilderness Area
Drakenstein
Laingsburg
Opdrag Private Nature Reserve
Kapklip Private Nature Reserve
Tulbagh
Prince Alfred
Touw Local Nature Reserve
Grootvlei Nature Reserve
Whispering Hills Private Nature Reserve
Swartland
Boontjiesrivier Park Private Nature Reserve
Ceres
Wolseley
Ceres Bergfynbos Reserve
Breede Valley
Matroosberg Mountain Catchment Area
Cape Winelands Biosphere Reserve
Hawequas Mountain Catchment Area
Kannaland
Langeberg
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Prepared By:
CK RUMBOLL & PARTNERS
TOWN AND REGIONAL PLANNERS
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WITZENBERG

# 6.2.6 Heritage & Sense of Place

## 6.2.6.1 Proposals

Heritage Management:

- Support the integration of heritage management and planning functions as per National Heritage Resources Act, Act 25 of 1999 (NHRA) and:
  - Update the urban and rural heritage inventory, inclusive of heritage resources (buildings and structures, archaeology), landscapes and prominent natural features, in areas of jurisdiction (Sections 30 (5) and 31) and heritage overlay zones (special heritage areas). Inventory to be submitted to the relevant provincial heritage authority for formalisation;
  - Protect cultural resources creating Witzenberg's sense of place, and forming the basis of tourism;
  - Grade heritage resources to ensure the effective management and preservation thereof. (Grading has to be overseen by the Provincial Heritage Authority);
  - Establish a formal heritage entity (Heritage Asset Management Forum) to manage graded heritage resources per respective settlements and jointly manage heritage resources in the rural areas.
  - Ensure representation of registered cultural groups, members of the public and field experts on a Heritage Asset Management Forum as required.

**Scenic and Heritage Routes:**

- Promote scenic and heritage routes and explore alternative and more effective utilisation of conservation areas and heritage resources to create opportunities for alternative income generation on farms, such as hosting festivals;
- Establish a conservation route along the R355 the gravel road from Karoopoort to Calvinia and along historic mountain passes such as: Roodezandt Pass/ Oudekloof Pass, Nuwekloof, Witzenberg Pass, Mitchell's Pass, Gydo Pass, Karoopoort, including the Hottentotskloof and Theronberg Pass)

Gateways and Signage:

- Develop understated, unique and where possible natural gateways to settlements;
- Avoid gateways and gateway precincts becoming advertising spaces;
- Promote improved roadside signage and understated entrance gates in sensitive landscapes;
- Promote information boards as part of the preservation of cultural and heritage resources.
- Utilise heritage sites for recreation and tourism and develop tourism infrastructure sensitive to natural and historical landscapes.

**Celebrating heritage resources:**

- Promote conservation of natural, cultivated and domestic landscapes, and heritage resources within the municipal area, safeguarding features like heritage elements, old farmsteads, and mature trees. Also, highlight socio-economic resources like biomes, wildflowers, historical & cultural heritage, and agricultural areas such as Ceres, Tulbagh and Wolseley.

- Map heritage landscapes, zones in settlements, significant farmyards and any other heritage resources in rural areas to guide appropriate development;
- Develop information points or centres marking heritage routes in settlements;
- Formally give notice of local heritage areas in settlements and rural areas;
- Manage, rehabilitate and preserve cultural and historical landscapes, graves, monuments, etc., described by the National Heritage Resources Act;
- Improve and rehabilitate: Restore buildings and sites that have heritage value;
- Integrate ecological processes and community needs to ensure sustainable resource use in mountainous and riverine areas, guided by bioregional planning principles;
- Support local home-based tourism initiatives;
- Ensure that the amenity capacity of the biophysical environment is not exceeded;
- Implement economic incentives (for conservation) to stimulate growth (tax rebates);
- Attract more retirees and working people (for whom remote working is an option due to improved technology and connectivity) who want to live in a more tranquil rural environment to settle in Witzenberg municipal area (broadened taxes basis);
- Support the establishment and maintenance of existing cultural centres / museums, providing spaces for cultural expression and education to broaden the tourism experiences offered in the municipal area.
- Support the maintenance and preservation of the historic core in urban settlements. (See individual settlement proposal maps in Chapter 5 of this document)

**Creating heritage:**

- Protect heritage resources , while also creating areas with a fresh or new sense of place through urban design and rejuvenation;
- Promote the planting of trees by all households and protect mature trees (20 years and older);
- Promote evolving heritage sites as tourism destinations, including cultural and landscape routes, to celebrate and preserve local history and traditions.



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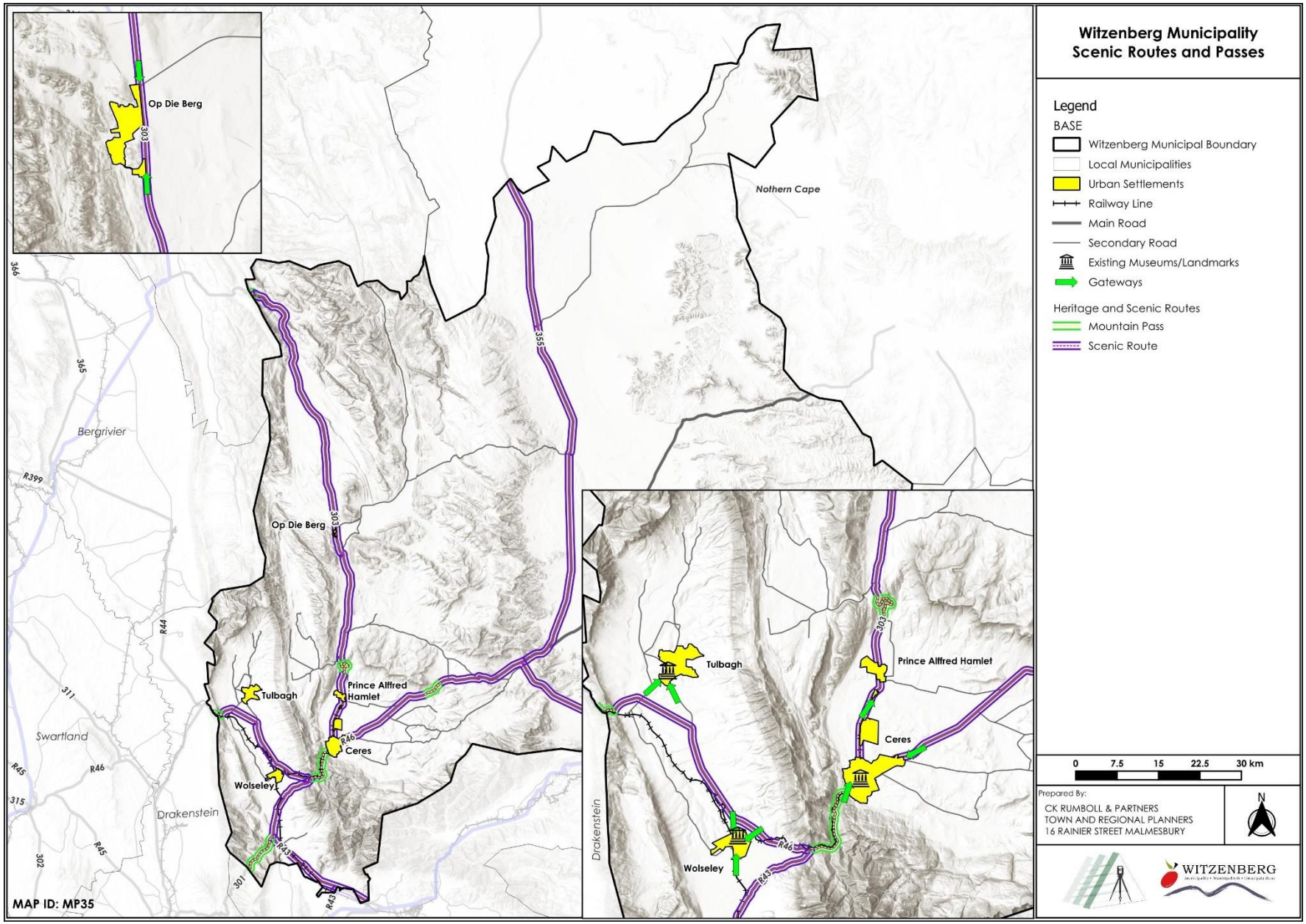
Witzenberg Municipality
Scenic Routes and Passes
Legend
BASE
Witzenberg Municipal Boundary
Local Municipalities
Urban Settlements
Railway Line
Main Road
Secondary Road
Existing Museums/Landmarks
Gateways
Heritage and Scenic Routes
Mountain Pass
Scenic Route
Nothern Cape
Bergrivier
Swartland
Drakenstein
Op Die Berg
Tulbagh
Prince Alfred Hamlet
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Wolseley
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Prepared By:
CK RUMBOLL & PARTNERS
TOWN AND REGIONAL PLANNERS
16 RAINIER STREET MALMESBURY
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WITZENBERG
MAP ID: MP35

## 6.2.6.2 Prevention of Risks

**Sense of Place and Landscapes:**

Preserve and promote the different characters of the Witzenberg municipal area, inclusive of the unique agricultural (vinyards and fruit tree orchards), heritage and natural environment and landscape:

- Develop design parameters to protect settlement patterns and rural landscapes.;
- Conserve historical town centres often determined by the location of drinking water and a church and grid layout pattern;
- Protect unique character of settlement and within settlements through the:
  - Protection of critical biodiversity areas, ecological corridors and ecosystems;
  - Protection of unique natural and manmade landscape features (vinyards and fruit tree orchar) such as and structures;
  - Protection of scenic routes.
  - Protection of heritage features and landscapes and create future heritage landscapes.
- Inclusion and active consultation of minority cultural groups during relevant stages of development projects involving cultural heritage;
- Promote the management, monitoring and maintenance of cultural heritage sites, as set out in their Environmental Management Plans.
- Retain and preserve conservation areas designated as biodiversity priority areas as indicated in the Spatial Development Framework;
- Ensure all monitoring, maintenance and management aspects are set out in a biodiversity environmental management plan, to be drawn up for priority areas.

**Promote guidelines for rural areas:**

- Maintain existing nodes and a meaningful settlement hierarchy in the Western Cape;
- Promote smart growth by curbing urban sprawl and prioritising infill and densification of existing urban areas;
- Prevent urban development encroachment into agricultural areas, scenic landscapes and biodiversity priority areas;
- Provide housing opportunities and agri-villages or agri-precincts for rural dwellers in existing settlements (in partnership with agri workers and farmers) or ensure security of tenure for agricultural workers or ensure their enrolment on the waiting lists.

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## 6.2.7 Air, Wind, Sun and Land

The establishment of commercial renewable energy structures (e.g., photo-voltaic/wind turbines) are deemed to be linked to place-specific characteristics and desirability factors not restricted to the confines of an urban edge and can occur in the rural hinterland subject to the desirability evaluation of a relevant land use application and compliance with conditions as per approvals and EMPR. The MSDF therefore refrains from identification of specific localities for such uses.

### 6.2.7.1 Proposal

**Alternative Energy**

- Promote alternative energy generation facilities (wind, solar and hydrogen), in accordance with the Renewable Energy Development Zone and informed by specialist studies:

### 6.2.7.2 Prevention of Risk

**Alternative Energy**

- Encourage renewable energy development, with specific recognition of the Kromsberg Renewable Energy Development Zone (REDZ) as a strategic focus area for wind energy, while also considering site-specific proposals elsewhere in Witzenberg municipal area where appropriate, to reduce reliance on fossil fuels and mitigate climate change impacts.
- Implement measures to protect surface and groundwater by:
  - Road design.
  - Treating runoff from roads.
  - Introducing surfaces and disturbances to reduce sedimentation and prevent erosion.
- Prohibit potential erosion originating from road construction by using appropriate soils influences re from re-vegetate baren area created by road works.
- Conduct a comprehensive vegetation assessment if the proposed development site is not in an agriculturally disturbed area. The assessment should evaluate the location, extent and condition of:
  - Disturbed or alien vegetation.
  - Any natural vegetation.
  - Indigenous and endemic species.
  - Rare and threatened species.
- Consider the following for terrain suitability:
  - Slopes by gradient classes.
  - Presence of rocky areas.
  - Soil type and permeability.
  - Natural watercourses and areas with high water tables, rainfall data.
  - Vegetation.





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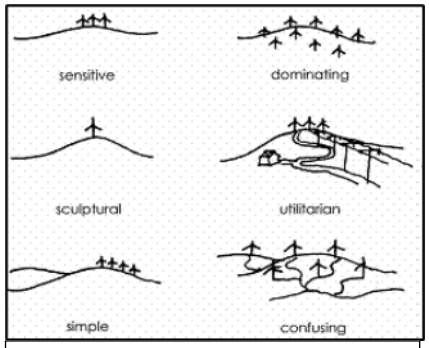
The natural landscape contributes significantly to the cultural integrity and future heritage of the environment of Witzenberg as conservation and ecotourism destination.

- Consider placement on slopes given impact on:
  - Wind Potential – slopes, up to a certain gradient, orientated towards prevailing wind directions, tend to augment average wind speed.
  - Solar radiation – slopes influence placement and various technologies require different placement direction.
  - Visibility – wind and solar farms on slopes have increased visibility.
  - Road layout and design – slopes to be considered in road layout to reduce erosion potential, of road runoff, rockfall and landslide potential.
  - Tower foundation/ pedestal design – need to consider falls across the platforms.
  - Soil stabilisation – steep road verges and cuts require re-vegetation to reduce erosion from runoff.



Location options for wind turbines

## Air Quality:

Manage and monitor air quality:

- Promote and encourage efforts to reduce air pollutants and GHG emissions.
- Enhance enforcement and management of air quality compliance. Increase awareness regarding air quality management. Upgrade existing air quality management tools.
- Invest in adequate human and financial resources to ensure effective implementation and management of air quality.
- Integrate Climate Change and Air Quality Management.
- Pollution Sources:

Where information is available or where emission factors can be applied to quantify emissions, an emissions inventory for air pollution sources has been compiled. (See SANS 1929: 2005 - Ambient Air Quality - Limits for common pollutants and National Environmental Management: Air Quality Act 39 of 2004). According to the Air Quality Management Plan, air pollution sources in Witzenberg include:

- Industrial emissions
- Motor vehicles
- Residential fuel burning
- Agricultural emissions
- Biomass burning
- Pesticide use

- Agricultural activities - although not quantified, agricultural activities are a contributor to ambient particulate concentrations. Since agriculture is a dominant land use within Witzenberg, and pollution from agricultural activities and pesticide use should be monitored and mitigated.
- Activities such as:
  - Water quality.





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  - Waste loading and unloading.
  - Resource loading and unloading.
  - Exposed screening plants.
  - Waste dumps.
  - Stock yards.
  - Exposed pit surfaces.
  - Transport roads and haul roads.
- Biomass burning (veld fires) - also not quantified, owing to the irregular and seasonal nature of this source.
- Vehicle and generator tailpipe emissions - from petrol and diesel vehicles along major roads and generators (to generate energy during loadshedding) but this is not considered to be a significant air pollution source (Particulate and gaseous emissions).
- Manage (avoid, mitigate or reduce) air pollution:
- Ensure that air pollution is avoided, or where it cannot be altogether avoided, mitigated or minimised in accordance with the Witzenberg Municipality Draft Air Quality Plan, 2019, or any other related laws.
- Develop an Air Quality By-Law for the Witzenberg Municipality.
- Maintain implementation of Air Quality Management Plan (AQMP) and measures to mitigate potential air pollution sources in the Witzenberg municipal area.
- All monitoring and management aspects as set out in the Witzenberg Municipality Draft Air Quality Plan, 2019, to be drawn up for priority areas to serve as informant of future development in close proximity and guided by an environmental impact study:
  - Utilities (sewerage, waste).
  - Monitor implementation of mitigation measures to prevent increased air pollution episodes that contribute to climate change. Measures to address climate change include:
    - Increasing the number of monitoring stations in the Western Cape.
    - Effective dissemination of air quality information.
    - Introducing cleaner fuel programmes for households and transport.
    - Witzenberg Municipality to refine priority pollutants list according to its by-laws.
- Ensure that buffer zones between proposed residential expansion areas are significantly increased to prevent developments near areas that face air quality challenges. Such as in Ceres and Prince Alfed's Hamlet.
- Support and facilitate the undertaking of a detailed pollution dispersion study, for future housing and small scale agricultural developments near industrial zones, wastewater treatment plants (WWTPs), and landfill sites. This study should incorporate an assessment of noise, dust, odour, predominant wind patterns and seasonal shifts to pinpoint areas more vulnerable to pollutant exposure and could be, where applicable, part of the Environmental Impact Assessment (EIA) process
- Develop an Emission Inventory for the Witzenberg Municipality to address the increase in air pollution and resulting greenhouse gas (GHG) emissions, which significantly impact climate change;
- Conduct a comprehensive health risk assessment to evaluate the cumulative impacts of pollutants, including pesticide usage, on local communities.



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**Prevention and reduction measures:**

- Prepare for wildfires in conservation areas and delineate firebreak buffers around towns such as Ceres, Op-die-Berg, Prince Alfred Hamlet, and Wolseley.
- Promote the incorporation of trees and plants that enhance air quality in all development projects. Advocate for mitigation measures to address dust, discoloration, and visual impacts associated with agricultural and agri-processing activities.
- Adopt climate change mitigations to reduce GHG emissions. This is done to build a sustainable low carbon economy including but not limited to: a reduction in need for transport fuels, compact settlement planning, a reduction in energy use and a switch to renewable energy.

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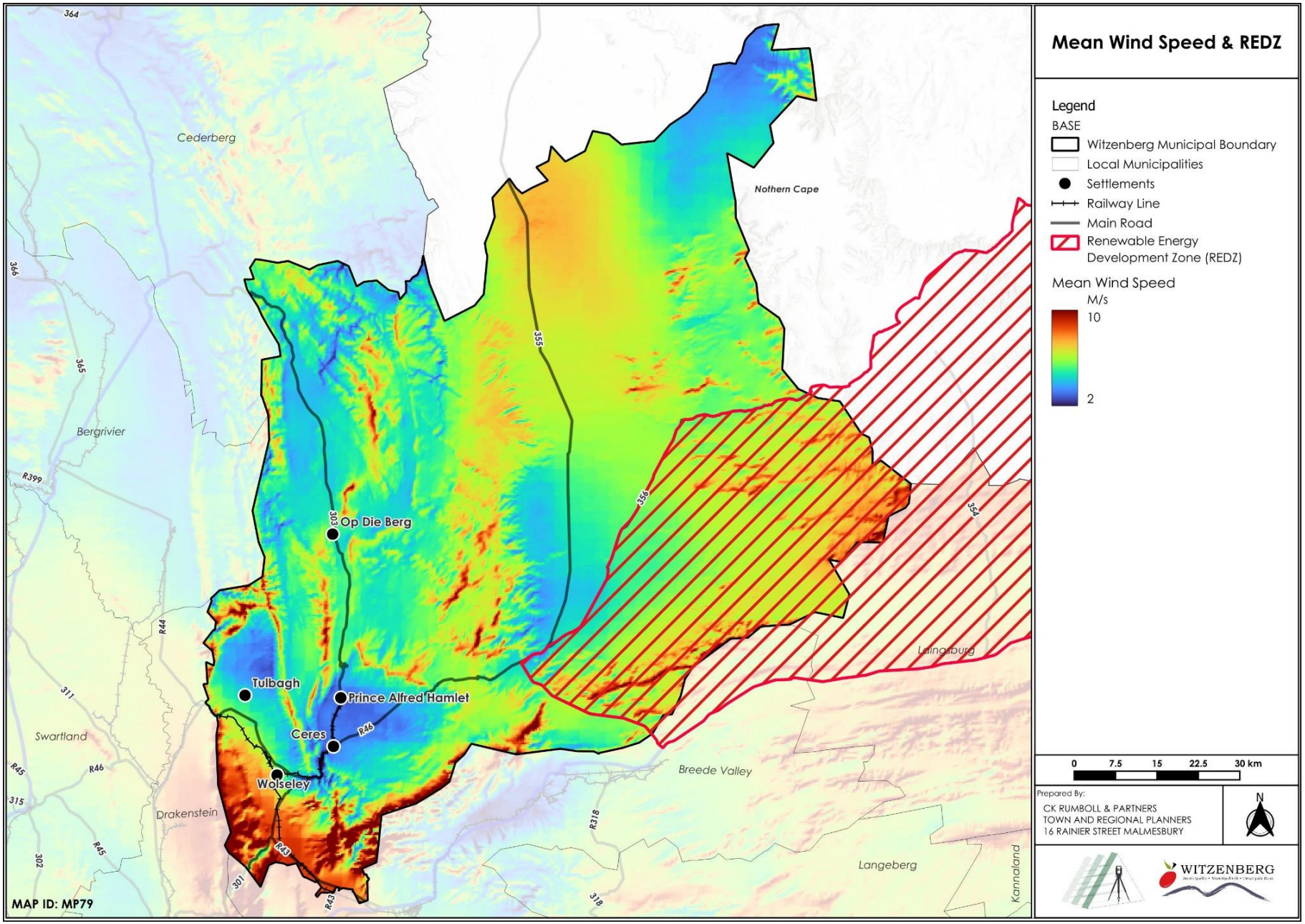
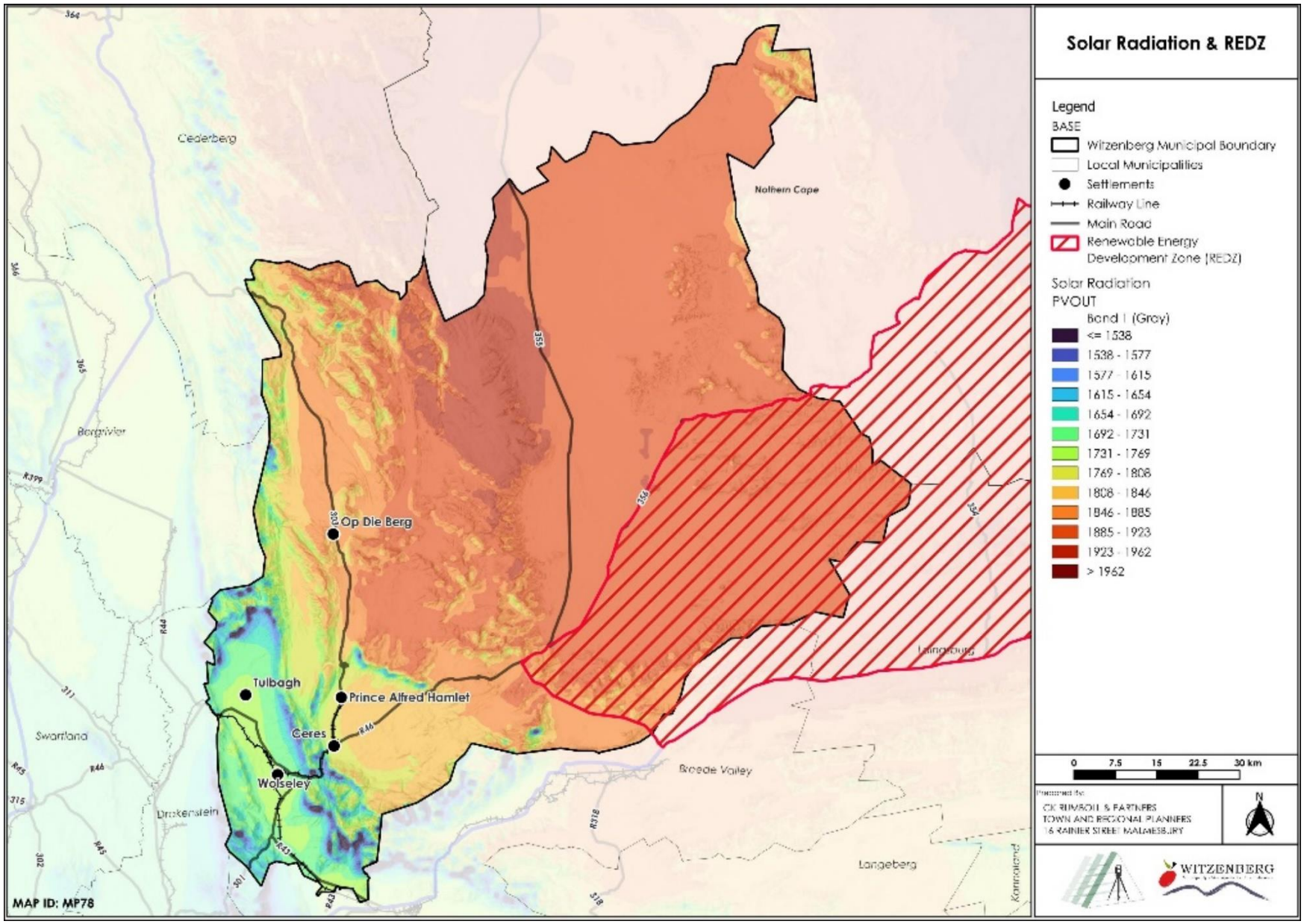

Mean Wind Speed & REDZ
Legend
BASE
Witzenberg Municipal Boundary
Local Municipalities
Settlements
Railway Line
Main Road
Renewable Energy Development Zone (REDZ)
Mean Wind Speed
M/s
10
2
Cederberg
Nothern Cape
Bergrivier
Op Die Berg
Tulbagh
Prince Alfred Hamlet
Ceres
Wolseley
Swartland
Drakenstein
Breede Valley
Langeberg
Kannaland
Lainsburg
0 7.5 15 22.5 30 km
Prepared By:
CK RUMBOLL & PARTNERS
TOWN AND REGIONAL PLANNERS
16 RAINIER STREET MALMESBURY
N
WITZENBERG
MAP ID: MP79


Solar Radiation & REDZ
Legend
BASE
Witzenberg Municipal Boundary
Local Municipalities
Settlements
Railway Line
Main Road
Renewable Energy Development Zone (REDZ)
Solar Radiation
PVOUT
Band 1 (Gray)
<= 1538
1538 - 1577
1577 - 1615
1615 - 1654
1654 - 1692
1692 - 1731
1731 - 1769
1769 - 1808
1808 - 1846
1846 - 1885
1885 - 1923
1923 - 1962
> 1962
0 7.5 15 22.5 30 km
Prepared by:
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16 RAINER STREET MALMESBURY
N
WITZENBERG
Cederberg
Northern Cape
Bergrivier
Op Die Berg
Tulbagh
Prince Alfred Hamlet
Ceres
Wolseley
Swartland
Drakenstein
Breede Valley
Langeberg
Koinonia
MAP ID: MP78

# 6.2.8 Connectors

## 6.2.8.1 Proposals

**See Annexure 10 for directives of the Department of Infrastructure (DOI) Transport Infrastructure Branch.**

**Mobility, Transport Networks & Economic Links:**

Roads as connectors:

- Functionally (easy access): Integrate rural and urban areas as connector roads within Witzenberg Municipal area to link with:
  - Western Cape region;
  - Northern Cape and Namibia;
  - Karoo and Southern Cape.
- Maintain existing important freight and scenic routes, across the region;
- Support the enhancement of the following freight routes:
  - R44 / R46 loop via:
    - Somerset West – Klapmuts – Wellington – Tulbagh – Ceres – Touws River and;
    - Providing opportunities for freight and distribution related industries along the route;
  - R60 linking Worcester (N1) – Robertson – Ashton – Swellendam (N2);
  - R43 – linking Wolseley – Worcester

Transport nodes:

Promote and support the establishment of transport and transport service nodes along key provincial and national roads and at their intersections, such as the R43, R46, R303 and R355:

- Require the development of the intersections as nodes to be aligned with the requirements of DOI Transport Infrastructure Branch;
- Adhere to SANRAL and Department of Transport and Public Works' criteria such as distance between nodes and visibility where applicable;
- Develop new transport infrastructure (farm stalls or convenience shops) sensitively within the agricultural and conservation landscape to support economic activity and seamlessly integrate and harmonise into the environment;
- Enhance mobility between rural and urban areas;
- Focus node development along routes on:
  - Tourism and mobility;
  - Agricultural support services;
  - Freight distribution;
  - Enhancing service stations.
- Should an Arterial Management Plan be required for the development of nodes, it is subject to approval by the DTPW Roads Branch, to preserve the mobility function of routes.
- Provide access along Proclaimed Provincial and National Roads in accordance with the WCG DTPW Access Management Guidelines (2020) and SANRAL policies.
- Ensure visibility of node development to safeguard intersection nodes:

Transport Modes and Mobility:

Promote improved mobility in rural areas:

- Provide for upgrading of pedestrian routes and adequate lighting;
- Where freight routes intersect with settlements, locate pedestrian and NMT routes away from freight route;
- Along freight routes outside settlement, locate pedestrian and NMT routes at a safe distance or away from freight route;
- Identify and provide for safe/all-weather bus/taxi stops along main transport network to serve the rural community.

Public Transport, motorised:

Investigate the feasibility and reliability of a public transport service along:

- Along the R303 – Between Ceres, Bella Vista & Prince Alfred's Hamlet
- Along the R46 – Between Ceres and Nduli
- Along the R46 – Between Wolseley and Worchester

Rail:

Encourage the use of rail as an alternative mode of transport, particularly for freight (agriculture and mining):

- Introduce passenger rail services for commuters and tourists in Cape Winelands District (Tulbagh, Wolseley and Ceres) (inter-municipal route);
- Support the implementation of special train trips along the Tulbagh, Wolseley, Ceres route);

Air:

Investigate a potential public / private partnership in terms of utilising existing airstrips as a tourist amenity.

**Functional Nodes and Nodal Support**

- Prioritise infrastructure investment in Ceres to reinforce its role as the primary service centre and administrative head of the municipal area.
- Prioritise social amenities in and around Tulbagh and Wolseley to strengthen their capacity as secondary service centres/small service towns supporting surrounding rural communities, including Tulbagh Road, Waterval, Drosdy, and Steinthal.
- Prioritise targeted infrastructure upgrading, economic development initiatives, and expansion of light-industrial capacity in Wolseley to optimise the town's strategic connectivity to the regional service centre in Worcester via the R43 and the rail corridor.
- Maintain and promote inter-settlement linkages between Worcester, Ceres, Wolseley, Tulbagh, and rural villages to ensure an integrated and functional regional settlement network.

**Social amenities:**

Well-distributed regional amenities such as, clinics, public transport facilities, community services i.e courts and tersiary institutions, and commercial nodes serve as shared points of access, interaction, and service delivery across a wider municipal area. They create functional linkages between settlements by drawing people in for daily needs, employment, and social activities. These shared destinations strengthen movement patterns, support economic integration, and enhance social cohesion by ensuring that residents of different settlements interact within common spaces.

- Provide social amenities in accordance with CSIR standards to enhance the well-being of residents.

Access to education:



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- Promote access for agri workers and rural dwellers to education and development programmes;
- Provide for and support development of early childhood education facilities and opportunities on farms and rural areas;
- Establish a skills training facility and short-term accommodation in Ceres and/ or Wolseley.

Repurposing of railway infrastructure and stations:

- Promote the renewal, upgrading, and redevelopment of existing station buildings at:
  - Tulbagh and sidings;
  - Additionally, improve siding infrastructure including storage facilities

Mobile social services:

- Provide for mobile social service in rural areas and prevent deterioration in the Human Development Index, including:
  - Mobile clinics;
  - Early childhood education facilities;
  - Mobile libraries;
  - Firefighting;
  - Ambulance service;
  - Busses and taxis;
  - Law enforcement.
- Develop a practice note or by-laws for migration and settlement growth initiated by migrants securing tenure;
- Develop a practice note for small scale agriculture.

Rural public open spaces:

- Promote the identification and formalisation of public open spaces along specific water courses in rural areas;
- Enhance public areas or spaces through promoting urban design and landscaping.

Strategic rural sites:

- Identify strategic rural sites to provide for consolidated, centralised social and sport infrastructure in highly accessible nodes, e.g., sport complexes combined with community facilities.

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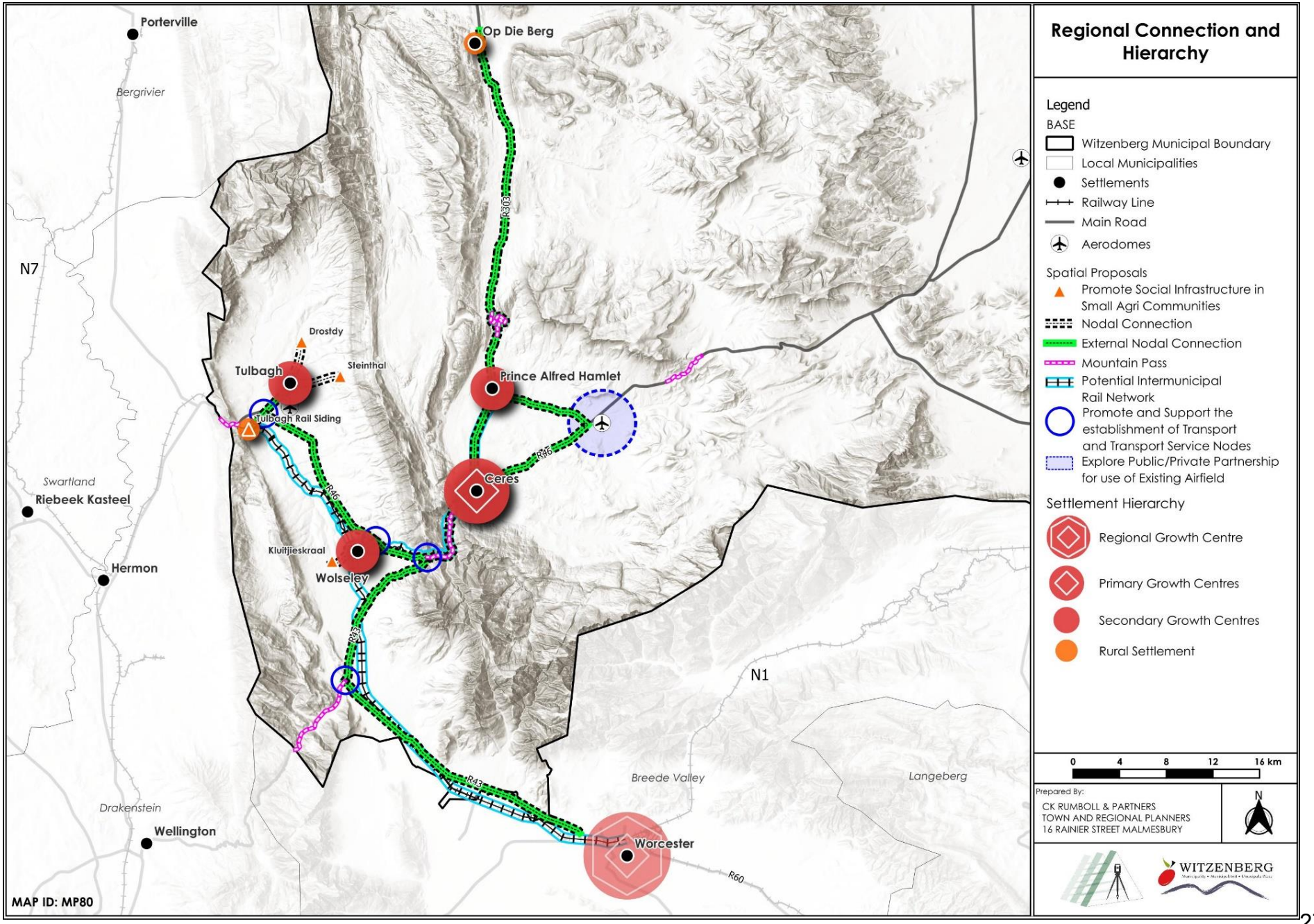
Porterville
Bergrivier
Op Die Berg
N7
R303
Drostdy
Steinthal
Tulbagh
Tulbagh Rail Siding
Prince Alfred Hamlet
R46
Ceres
Swartland
Riebeek Kasteel
Kluitjieskraal
Wolseley
Hermon
R43
N1
Breede Valley
Langeberg
Drakenstein
Wellington
Worcester
R60
MAP ID: MP80
Regional Connection and Hierarchy
Legend
BASE
Witzenberg Municipal Boundary
Local Municipalities
Settlements
Railway Line
Main Road
Aerodomes
Spatial Proposals
Promote Social Infrastructure in Small Agri Communities
Nodal Connection
External Nodal Connection
Mountain Pass
Potential Intermunicipal Rail Network
Promote and Support the establishment of Transport and Transport Service Nodes
Explore Public/Private Partnership for use of Existing Airfield
Settlement Hierarchy
Regional Growth Centre
Primary Growth Centres
Secondary Growth Centres
Rural Settlement
0 4 8 12 16 km
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16 RAINIER STREET MALMESBURY
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WITZENBERG

## 6.2 Composite Map

The composite map below illustrates all rural and regional proposals and risk-prevention directives outlined in this chapter. Collectively, these proposals and risk-prevention directives provide the spatial mechanisms required to ensure Wittenberg's long-term spatial vision of becoming a dynamic, resilient municipality that drives inclusive and diversified economic growth, encourages spatial transformation and creates sustainable, liveable spaces that attract investment, foster innovation and empower future generations The identified and mapped proposals and directives enable the municipality to, be adaptable to changing trends and needs, strengthen the primary economic driver while supporting and stimulating complementary economic drivers, attract investment (commercial, industrial, residential), elevate municipal role at regional, provincial & national levels and retain wealth generated within the municipal boundary.

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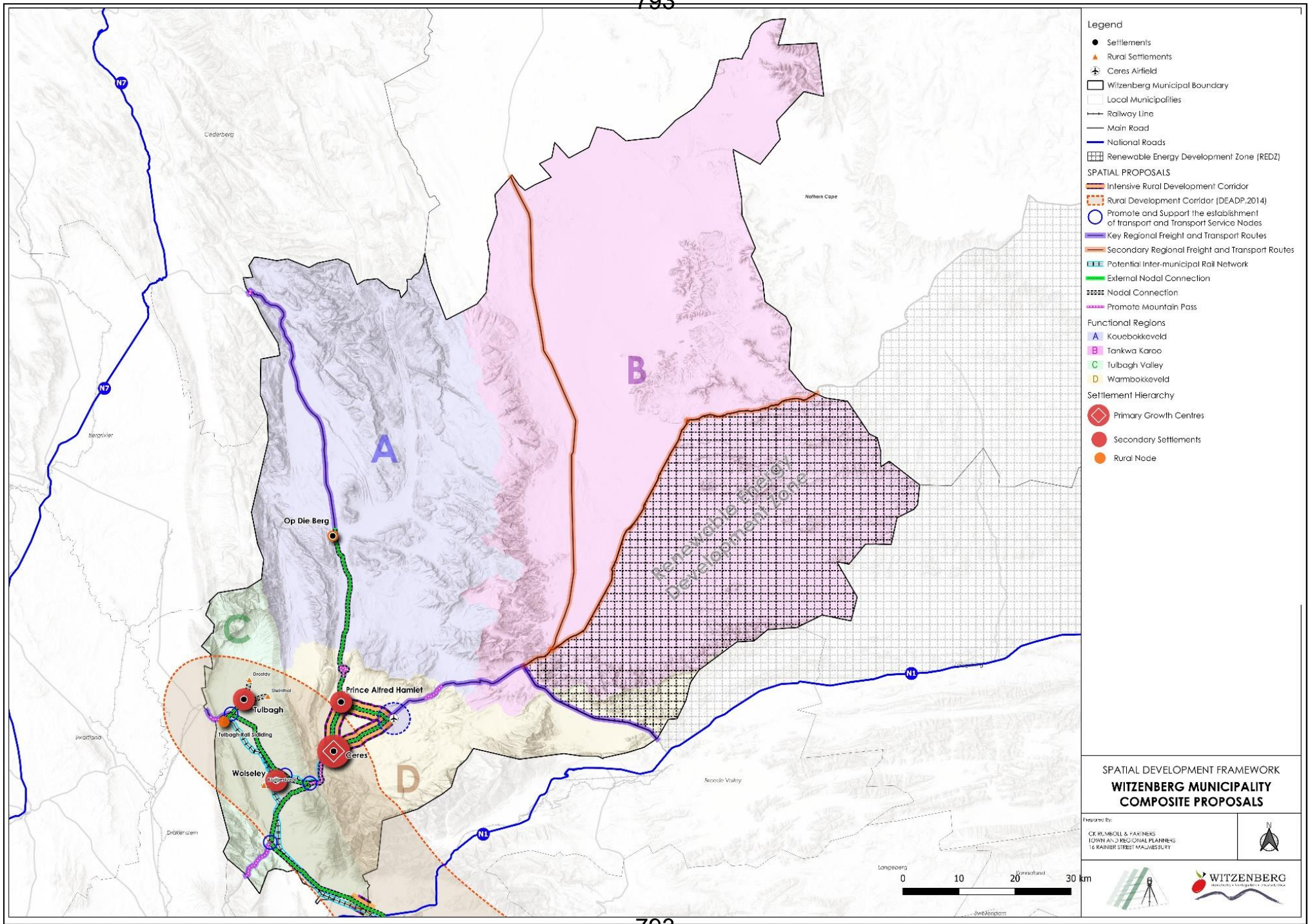
Legend
Settlements
Rural Settlements
Ceres Airfield
Witzenberg Municipal Boundary
Local Municipalities
Railway Line
Main Road
National Roads
Renewable Energy Development Zone (REDZ)
SPATIAL PROPOSALS
Intensive Rural Development Corridor
Rural Development Corridor (DEADP,2014)
Promote and Support the establishment of transport and Transport Service Nodes
Key Regional Freight and Transport Routes
Secondary Regional Freight and Transport Routes
Potential Inter-municipal Rail Network
External Nodal Connection
Nodal Connection
Promote Mountain Pass
Functional Regions
A Koue Bokkeveld
B Tankwa Karoo
C Tulbagh Valley
D Warmbokkeveld
Settlement Hierarchy
Primary Growth Centres
Secondary Settlements
Rural Node
A
B
C
D
Renewable Energy Development Zone
Op Die Berg
Prince Alfred Hamlet
Tulbagh
Tulbagh Rail Siding
Ceres
Wolseley
Drostdy
Skeiding
Nothern Cape
Cederberg
Bergrivier
Swartland
Breede Valley
Drakenstein
Langeberg
Overberg
Swellendam
N7
N1
0 10 20 30 km
SPATIAL DEVELOPMENT FRAMEWORK
WITZENBERG MUNICIPALITY
COMPOSITE PROPOSALS
Prepared by:
CK RUMBOLL & PARTNERS
TOWN AND REGIONAL PLANNERS
16 RAINIER STREET MALMESBURY
N
WITZENBERG

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# ANNEXURES

## ANNEXURE 01 - DEADP Practice note on MSDF's

Steps in the process of compiling a Municipal Spatial Development Framework (MSDF) as set out by the Department of Environmental Affairs and Development Planning's Practice Note on MSDF "adoption" vs "Review" vs "Amendment".

| STEP | STEPS TO BE UNDERTAKEN | UNDERPINNING LEGISLATION |
|---|---|---|
| 1 | The Council must decide whether or not to establish an Intergovernmental Steering Committee (ISC) | LUPA – Section 11 (a) and (b) and the Relevant Bylaw on Municipal Planning, Chapter 2, Section 5 |
| 2 | Notice of the proposal to compile an MSDF must be published in two of the official languages of the Province, most spoken in the area, in two newspapers circulating in the area.<br>The notices must indicate:<br>The Municipal intention to compile an MSDF<br>The process to be followed for the compilation of the MSDF | Relevant Bylaw on Municipal Planning, Chapter 2 Section 3 (2) (a) (i)(ii) |
| 3 | The Municipality must inform the Provincial Minister in writing of the intention to compile the MSDF, indicate whether or not the ISC process will be under- taken and the process to be followed in the compilation | Relevant Bylaw on Municipal Planning Chapter 2 Section 3(2)(b) (i-iii) |
| 4 | Register relevant stakeholders who may be invited to comment on the draft MSDF | Relevant Bylaw on Municipal Planning Chapter 2 Section 3(2)(c) |
| 5 | The Municipality must establish a project committee.<br>The project committee should consist of:<br>the Municipal Manager (or a municipal employee designated by the Municipal Manager)<br>Municipal employees appointed by the Municipal Manager from at least the following municipal departments – IDP, Spatial Planning, Engineering, LED and Housing | Relevant Bylaw on Municipal Planning Chapter 2 Section 4(1) and (2) |
| If the decision above was to establish an Intergovernmental Steering Committee (ISC): | | |

| | | |
|---|---|---|
| 6 | The Municipality must invite, in writing, written nominations for representatives to serve on the IGSC from the following persons or organs of state:<br>The head of the provincial department responsible for land use planning;<br>The head of the provincial department responsible for environmental affairs<br>Other relevant organs of state | Relevant Bylaw on Municipal Planning Chapter 2 Section 5 |
| 7 | The project committee should compile a draft status quo report setting out an assessment of the existing levels of development and development chal- lenges and submit it to the ISC for comment | Relevant Bylaw on Municipal Planning Chapter 2 Section 6(1) |
| 8 | The project committee must consider the comments of the ISC, finalise the status quo report and submit it the Council for adoption | Relevant Bylaw on Municipal Planning Chapter 2 Section 6(2) |
| 9 | The project committee must compile a first draft of the municipal spatial development framework and submit it to the ISC for comment | Relevant Bylaw on Municipal Planning Chapter 2 Section 6(3) |
| 10 | After considering the comments of the ISC, the project committee must finalise the first draft of the municipal SDF and submit it to Council to approve the publication thereof for public comment in accordance with the process adopted in terms of section 28 and 29 of the MSA<br>A municipality must give the local community at least 21 days to comment on the final draft of the MSDF This time period can run concurrently with the 60 days referred to in SPLUMA (see step 12 below) | Relevant Bylaw on Municipal Planning Chapter 2 Section 6(4)<br>MSA Regulations Chapter 4 Section 15(3) |
| 11 | The Municipal Council must give notice of the proposed municipal spatial development framework in the Gazette and the media | SPLUMA - Section 20(3)(a) |
| 12 | The public / local community must be invited to submit written comment on the proposed MSDF within 60 days of the publication thereof | SPLUMA – Section 20(3) |
| 13 | The District Municipality must be consulted and given an opportunity to comment in writing. | MSA Regulations Chapter 2 Section 3(6) |
| 14 | After consideration of the comments and representations received through the public participation process, the project committee must compile a final | Relevant Bylaw on Municipal Planning Chapter 2 Section 6(5) |

| | | |
|---|---|---|
| | draft of the MSDF and submit it to the ISC for comment | |
| 15 | After considering the comments of the ISC, the project committee must finalise the final draft of the MSDF and submit it to Council for adoption. | Relevant Bylaw on Municipal Planning Chapter 2 Section 6(6) |
| If the decision was not to establish an ISC: | | |
| 16 | If the Municipality has decided not to establish an ISC, then the project committee must draft a status quo report setting out an assessment of the existing levels of development and development challenges in the municipal area and submit it to the Council for adoption. | Relevant Bylaw on Municipal Planning Chapter 2 Section 7(1)(a) |
| 17 | Once the status quo report has been adopted, the first draft of the municipal SDF should be prepared by the project committee and submitted to Council for approval for it to be published for public comment. Once approval is granted, the draft SDF must be submitted to the Provincial Minister for written comment. | Relevant Bylaw on Municipal Planning Chapter 2 Section 7(1)(b) and (c)<br>LUPA – Section 13 |
| 18 | The Council must give notice of the draft MSDF in the Gazette and the media | SPLUMA – Section 20 (3) |
| 19 | The Council must invite the public to submit written representations on the draft SDF to the Council within 60 days after the publication of the notice. In addition, any organs of state or other role players must be identified and consulted on the proposed MSDF. All representations received must be consid- ered. | SPLUMA – Section 20 (3) MSA, Section 29(1)(b)(iii) |
| 20 | The Provincial Minister must submit written comment to the Municipality within 60 days (The period can be extended if the municipality agrees)<br>The municipality may not adopt its MSDF, until comment has been received from the Provincial Minister or 60 days have passed. | LUPA – Section 13 (2)<br>LUPA – Section 13 (1) (b) |
| 21 | A municipality must give the local community at least 21 days to comment on the final draft of the MSDF<br>This time period can run concurrently with the 60 days referred to in both SPLUMA and LUPA (see steps 19 and 20 above) | MSA Regulations Chapter 4 Section 15(3) |
| 22 | The project committee must consider the input received from the public and the Provincial Minister, make any amendments that are required and prepare the final draft of the | Relevant Bylaw on Municipal Planning Chapter 2 Section 7(1)(d) |

| | | |
|---|---|---|
| | municipal SDF for the adoption of Council | |
| 23 | If the final draft of the MSDF is materially different from what was published, the Municipality must follow a further consultation and public participation process before the MSDF is adopted by Council | Relevant Bylaw on Municipal Planning, Chapter 2, Sections 6(7) and 7(2) |
| 24 | Once adopted by the Council, a notice of this adoption must appear in the media and the Provincial Gazette, within 14 days of the date of adoption. | SPLUMA Section 20(1)<br>Relevant Bylaw on Municipal Planning, Chapter 2, Sections 6(9) and 7(3) |
| 25 | Once adopted, the Municipal Manager must submit a copy of the MSDF as adopted by the Council to the MEC for Local Government, within 10 days of the adoption. This submission must include:<br>a summary of the public participation process<br>a statement that the process set out in Section 29(1) of the MSA has been complied with<br>a copy of the relevant Districts Framework for Integrated Development Planning (See Section 27 of the MSA) | MSA Section 32 (1) |
| 26 | The Municipal Manager must also within 10 days of the adoption of the MSDF, submit:<br>a written notice of the decision to adopt or amend a municipal spatial development framework,<br>the adopted or amended MSDF<br>a report setting out the response of the municipality to the comments of the ISC to the Provincial Minister. | LUPA Section 14 (a) – (c) |
| 27 | Within 30 days from the date of receipt of the adopted MSDF, the MEC for Local Government must determine if:<br>the drafting process and content of the MSDF complies with the MSA<br>whether the MSDF is in line with any development plans and strategies of other affected municipalities or organs of state the public participation process outlined in Section 29 of the MSA has been complied with | MSA Section 32(2) |

| | | |
|---|---|---|
| 28 | Should the adopted MSDF not comply with the above, the MEC for Local Government should request the relevant municipal council to amend the MSDF | MSA Section 32 (2) |
| 29 | The Municipal Council must consider the MEC's request to amend the MSDF, and within 30 days of receiving the MEC's request, the Council must consider:<br>If it agrees with the proposals to adjust the MSDF in accordance with the MEC's request.<br>Object to the MEC's request and furnish the MEC with reasons in writing why it disagrees | MSA Section 32(3) |
| 30 | If the Municipality objects to the MEC's request, the MEC may refer the municipality's objection to an ad hoc committee (see Section 33 of the MSA). The MEC must refer an objection to the ad hoc committee within 21 days of receiving the objection. | MSA Section 32 (4) |
| 31 | See Section 33 of the MSA which deals with the Ad Hoc Committee process | |
| 32 | Also note Section 22(3) of the SPLUMA which states that where a PSDF is inconsistent with a MSDF, the Premier must in accordance with the Intergovernmental Relations Framework Act, take the neces- sary steps to support the revision of those spatial development frameworks in order to ensure consistency between the two | |

* Please note:

1. That the Section numbers referred to in the "Relevant Bylaw on Municipal Planning" relates to the numbering in the LUPA Proposed Standard Draft By-Law, which may be different from the corresponding numbers in your own Municipal Planning By-law.
2. That in those instances where only the Standard Draft By-Law is referred to, it is not necessary for a District Municipality to undertake this step.

# ANNEXURE 02 - Key Legislation, Policies and Frameworks

## 1 National Legislation & Policy

### 1.1 Spatial Planning and Land Use Management Act

SPLUMA, short for the Spatial Planning and Land Use Management Act, was introduced in 2013 to bring order, fairness, and efficiency to the way land is planned and managed in South Africa. Before this, planning laws were fragmented and inconsistent, often reinforcing past inequalities. SPLUMA changes by ensuring that all municipalities follow the same set of rules, making land use planning more predictable and transparent. One of its key requirements is that every level of government must create a Spatial Development Framework (SDF), a roadmap that lays out the long-term vision for how land should be used and developed. These frameworks help guide decisions on infrastructure, economic growth, and environmental management, while also making sure that different government sectors work together.

Although SDFs do not dictate every detail of land use, they provide a structured approach to managing growth and change. They include Local Spatial Development Frameworks (LSDFs) or Precinct Plans, which focus on specific areas within a municipality and help turn broad strategies into real projects on the ground. SPLUMA also ensures that zoning regulations and land use management systems are clear and enforceable, preventing unplanned development and ensuring that land is used efficiently and sustainably.

At its core, SPLUMA is built on five key development principles:

- **Spatial Justice** – Redressing past spatial inequalities and ensuring fair access to land, services, and opportunities.
- **Spatial Sustainability** – Encouraging compact, resource-efficient, and environmentally responsible development while protecting valuable land.
- **Efficiency** – Making the best use of space, infrastructure, and resources while reducing unnecessary costs and travel distances.
- **Spatial Resilience** – Helping communities, especially vulnerable ones, withstand and recover from economic or environmental shocks.
- **Good Administration** – Promoting transparent, integrated, and well-coordinated planning across all levels of government.

SPLUMA also recognizes real-world challenges like rapid urbanization, ageing infrastructure, and tight municipal budgets. It pushes for smarter, more integrated planning that helps cities and towns grow in a way that is sustainable, inclusive, and well-coordinated. By guiding development in a way that balances economic growth, social needs, and environmental

protection, SPLUMA helps ensure that South Africa's cities and rural areas are better places to live and work for the present generation and in the future.

**Implications for the Witzenberg Municipality include:**

- Compact and integrated urban areas that are vibrant and support a mix of opportunities whilst optimizing the use of existing resources and infrastructure should be encouraged.
- Environmentally sensitive conservation areas should be identified for preservation and urban development effectively managed in rural areas.
- Emphasize the creation of integrated settlements, especially regarding poorer communities and their proximity to services and employment.
- Create compact urban environments to reduce expenditure on infrastructure and support public transport.

### 1.2 National Development Plan

The National Development Plan 2030 (NDP) provides a broader national vision that guides South Africa's development. It sees government as a catalyst for growth, creating the right conditions for people to thrive whether through better infrastructure, skills development, or business-friendly policies. The NDP promotes an entrepreneurial and innovative economy through renewable energy initiatives to reduce poverty and inequality by 2030. Together, the NDP, PSDF, and other provincial policies work to create a future where economic opportunity, social justice, and environmental sustainability go hand in hand, shaping a more resilient and thriving Western Cape for generations to come.

NDP key objectives:

- Revitalizing Rural Economies by creating over 600,000 new jobs in agriculture, agro-processing, and related fields by 2030.
- Improve roads, water, electricity, and services to support rural businesses and communities.
- Ensure secure land rights, especially for women farmers, with fair financing options.
- Support small farmers and rural entrepreneurs, while holding mining companies accountable for social investment.
- Caring for the Environment through reducing pollution and acting against climate change to protect future generations.
- Improving Education and Skills by strengthening early childhood education to give every child a strong start.
- Encourage youth involvement in community development and safety initiatives.
- Better Healthcare for all by ensuring equal access to quality healthcare, regardless of income.
- Support struggling areas, especially agricultural districts, with targeted job programmes.

Ultimately, the plan aims to create a prosperous country where poverty, the effects of apartheid and colonial discrimination would be a thing of the past.

A total of seven central challenges were identified:

1. Economic Exclusion in Rural Areas - Over one-third of South Africans live in former "homelands" and remain economically marginalized.
2. Many rural communities lack infrastructure, job opportunities, and access to markets.
3. Urban-Rural Divide and Poor Infrastructure - Spatial misalignment and poor planning make it difficult for people in rural areas to access economic opportunities.
4. Environmental Pressures and Climate Change - The need to grow the economy often conflicts with protecting natural resources.
5. Limited Access to Quality Education and Skills Development - Poor education systems limit employment prospects and keep people in poverty.
6. Healthcare Inequality - Many South Africans struggle to access quality healthcare, especially in lower-income areas.
7. Unemployment and Limited Job Growth - A lack of job opportunities, especially in rural areas, leads to poverty and migration to cities.

New industries and skills development are needed to create sustainable employment.

**Recommendations / implications set out in *Chapter 8: Transforming Human Settlements and the National Space Economy* of relevance to the Witzenberg include:**

- Upgrading of all informal settlements on suitable well-located land.
- Increasing urban densities to support public transport and reduce sprawl.
- Promoting mixed housing strategies and compact urban development near services and livelihood opportunities.
- Investing in public transport infrastructure and systems (with a special focus on commuter rail) to ensure more affordable, safe, reliable, and coordinated public transport.
- Furthermore, given the fact that tourism (local and international) is expected to increase, the Municipality should prepare a comprehensive strategy to assist in its marketing.
- The design / spatial planning of the settlements needs to consider that people will tend to travel less and will need to plan to consider the effects of climate change. This can be addressed by reducing the spread-out nature of towns and making them more environmentally sustainable and economically efficient.

### 1.3 National Spatial Development Framework (NSDF)

The National Spatial Development Framework (NSDF) is a long-term strategic spatial plan that sets the direction for South Africa's development towards 2050.

- ➢ It indicates the country's primary national spatial development policy, shaping the way land, infrastructure, and resources are planned and invested across all levels of government.
- ➢ Aims to create a more integrated, inclusive, and sustainable spatial future, breaking away from the fragmented and unequal patterns inherited from the past.
- ➢ Provides a visual representation of the country's desired spatial development pattern, along with a set of national spatial directives to guide infrastructure investment and development spending.

It identifies key strategic spatial areas where targeted investment in both public and private can drive meaningful transformation. This approach ensures that growth is coordinated, and sustainable, and benefits all South Africans, whether they live in urban centres or rural regions.

The framework is driven by a National Transformation Logic with a distinct spatial dimension. While there is a strong focus on the development of urban regions like Gauteng, eThekwini, and Cape Town, the NSDF also prioritizes the growth and resilience of rural regions. It promotes the creation of productive, functional rural areas that are well-connected and equipped with essential services such as clinics, police stations, schools, cultural hubs, sports facilities, and modern communication networks. These rural service centres will act as anchors, ensuring that people in remote areas have access to opportunities and resources.

To achieve its vision, the NSDF is structured around five key spatial frames:

- Urban Regions, Clusters, and Development Corridors – Driving national transformation and economic growth by focusing development on key urban hubs and corridors.
- Productive Rural Regions and Regional Development Anchors – Strengthening rural economies, ensuring food security, and improving quality of life through well-planned rural service anchors.
- National Ecological Infrastructure System – Protecting and sustainably managing natural resources, particularly water, to secure the country's environmental future.
- National Connectivity and Economic Infrastructure Networks – Expanding and maintaining transport, trade, and communication networks to support national, regional, and local economic development.
- National Social Service and Settlement Infrastructure Network – Ensuring that all South Africans have access to quality services in well-connected urban and rural nodes.

The NSDF provides a strategic roadmap for South Africa's spatial future, balancing economic growth, environmental sustainability, and social equity. It envisions a more integrated, inclusive, and competitive national space economy, ensuring that all South Africans, regardless of location, benefit from a well-planned and resilient built environment.

**The following implications for Witzenberg Municipality were identified:**

- The implications of climate change need to be considered not only from a disaster management perspective but also from its impact on infrastructure provision, such as buildings, agriculture, and the natural environment.
- The design / spatial planning of the settlements needs to consider that people will tend to travel less and will need to plan considering the effects of climate change. This can be addressed by reducing the spread-out nature of towns and making them more environmentally sustainable and economically efficient.

### 1.4 National Biodiversity Strategy and Action Plan 2015-2025

The National Biodiversity Strategy and Action Plan (NBSAP) outlines a framework and action plan for conserving and sustainably using South Africa's biological diversity, ensuring the equitable sharing of benefits derived from it.

The vision emphasizes conserving, managing and sustainably using biodiversity to ensure equitable benefits to the people of South Africa, now and in the future.

The strategic objectives of the NBSAP can be summarized as follows:

- Enhancing Biodiversity's Contribution to Economic Development: Managing biodiversity assets and ecological infrastructure guarantees the long-term sustainability of agriculture, tourism, and natural resource-based industries.
- Investing in Ecological Infrastructure for Climate Resilience: Strategic investments in ecological infrastructure bolster resilience against climate change and land degradation, ensuring ongoing economic and social benefits.
- Mainstreaming Biodiversity in Development Planning: Biodiversity considerations are incorporated into land-use planning, municipal policies, and economic strategies to mitigate the effects of increasing

development demands while securing long-term ecological sustainability.

- Mobilizing Communities and Stakeholders for Sustainable Practices: Local communities, farmers, businesses, and conservation organizations participate in biodiversity-friendly land-use practices, ensuring the sustainable use of natural resources.
- Strengthening Knowledge, Research, and Innovation: Scientific research, Indigenous knowledge, and citizen science play a pivotal role in informing decision-making, promoting sustainable land-use practices, and enhancing ecological and economic resilience.

Based on the set objectives the Western Cape Biodiversity Spatial Plan 2023 prioritizes conservation actions by setting quantitative biodiversity thresholds. It aims to protect biodiversity patterns, including key species and habitats, while maintaining ecological and evolutionary processes necessary for long-term biodiversity conservation.

This relates mostly to the strategic objective of enhancing biodiversity's contribution to economic development because it involves managing biodiversity assets and ecological infrastructure to ensure long-term sustainability. This aligns with the focuss on maintaining ecological and evolutionary processes and conserving biodiversity patterns.

Secondly by strengthening knowledge, research, and innovation through setting quantitative biodiversity thresholds and identifying representative biodiversity patterns which implies the use of scientific research, monitoring, and data collection as the core aspects of this objective.

### 1.5 National Environmental Management Act

The National Environmental Management Act (NEMA) (Act 107 of 1998) provides a framework for the management and protection of South Africa's environment. Similar to the Spatial Planning and Land Use Management Act (SPLUMA), NEMA establishes overarching principles that guide environmental legislation, and all activities related to environmental management. It places significant emphasis on environmental sustainability, resilience to climate change, and the wise use of natural resources, recognizing their critical role in both current and future socio-economic well-being.

In the context of municipal and spatial planning, NEMA requires municipalities to integrate environmental considerations into their planning and decision-making processes. This includes assessing potential environmental impacts of proposed developments and taking steps to mitigate or prevent negative consequences. The Act also enables the development of Environmental Management Frameworks (EMFs) to guide sustainable land use and development within municipal areas.

Overall, NEMA promotes sustainable development and the protection of natural resources through a collaborative and integrated approach to planning at national, provincial, and municipal levels. Its principles are intended to be applied alongside SPLUMA's development principles, ensuring a coordinated and balanced approach to land use and environmental management that supports both economic growth and ecological integrity.

By law each local authority is compelled to manage air quality in its own jurisdiction. The National Environmental Management: Air Quality Act, 2004 (Act no. 39 of 2004) gives direction and is to be enforced as a legislative tool. The purpose of the Act is to protect the environment and enhance the quality of air, to prevent air pollution and ecological degradation, to secure ecologically sustainable development and to promote economic and social development and to secure an environment that is not harmful to the health and well-being of people.

**NEMA spatial principles are:**

- Environmental justice must be pursued so that adverse environmental impacts shall not be distributed in such a manner as to unfairly discriminate against any person, particularly vulnerable and disadvantaged people.
- Development must be socially, environmentally, and economically sustainable. Sustainable development requires the consideration of all relevant factors, including that:
    - Disturbance of ecosystems and loss of biological diversity are avoided, or, where they cannot be altogether avoided, are minimized and remedied.
    - Pollution and degradation of the environment are avoided, or, where they cannot be altogether avoided, are minimized and remedied.
    - The use and exploitation of non-renewable natural resources is responsible and equitable and considers the consequences of the depletion of the resource.
    - That the development, use, and exploitation of renewable resources and the ecosystems of which they are part, does not exceed the level beyond which their integrity is jeopardized.
    - Waste is avoided, or where it cannot be altogether avoided, minimized, and re-used or recycled where possible and otherwise disposed of responsibly.
    - A risk-averse and cautious approach is applied, which considers the limits of current knowledge about the consequences of decisions and actions.

- Decisions are taken openly and transparently, and access to information is provided under the law.

### 1.6 National Climate Change Adaptation Strategy, 2019

The National Climate Change Adaptation Strategy (NCCAS) serves as South Africa's framework for enhancing climate resilience and adaptive capacity across all levels of society. Approved in 2019, it aligns with the country's obligations under the Paris Agreement and integrates climate adaptation into national development planning. The NCCAS builds upon South Africa's National Climate Change Response Policy (NCCRP), the National Development Plan (NDP), the National Strategy for Sustainable Development (NSSD), as well as various sectoral, provincial, and municipal adaptation plans.

The strategy provides a unified vision for climate adaptation, ensuring that national objectives guide resource allocation, policy decisions, and sectoral responses. It defines South Africa's vulnerabilities; outlines a plan to mitigate risks and identifies opportunities for resilience-building. The NCCAS emphasizes that adaptation and mitigation actions often intersect, reinforcing or, at times, conflict with each other. It recognizes that while greenhouse gas mitigation is addressed in separate policies, adaptation remains a critical component of sustainable development.

Given the various species that grow in the area and the impact of climate change, the protection for riverine corridors, south-facing slopes, and topographically diverse areas that provide vital refuges for species, contribute to maintaining micro-climates, and offer climate resilience. This is by regulating temperature and moisture levels. (Areas such as kloofs and hills that offer connectivity for species migration and temperature/moisture refuges.)

To incorporate climate resilience, Witzenberg Municipality supports the development of renewable energy within the identified Komsberg Renewable Energy Development Zone (REDZ). As part of the REDZ, the municipality encourages large scale wind (East and West) energy projects within this boundary, where the environmental authorization process is streamlined. Proposals outside the REDZ will be considered on a case-by-case basis, subject to compliance with environmental and spatial criteria.

A key focus is the integration of adaptation responses into development planning to enhance resilience in critical sectors such as agriculture, water, health, and biodiversity.

**To achieve its vision, the NCCAS is structured around four strategic objectives:**

- **Objective 1**: Building climate resilience and adaptive capacity to reduce climate risks and vulnerabilities.

- **Objective 2**: Integrating climate adaptation into policy, planning, and implementation across all sectors.
- **Objective 3**: Strengthening understanding of climate change impacts, and enhancing response capacity.
- **Objective 4**: Ensuring sufficient resources, governance frameworks, and systems for adaptation implementation.

**Supporting these objectives, some strategic interventions outline specific actions to strengthen South Africa's adaptive capacity:**

- **Intervention 1**: Reducing human, economic, and ecological vulnerabilities while enhancing resilience, particularly in agricultural and rural communities.
- **Intervention 2:** Developing a coordinated climate services system to provide targeted climate data for sectors like farming, water management, and disaster response.
- **Intervention 3**: Establishing a vulnerability and resilience framework that integrates biophysical and socio-economic factors, addressing risks such as droughts and extreme weather events.
- **Intervention 4**: Mainstreaming adaptation into sectoral planning and development initiatives, ensuring that municipal policies incorporate climate resilience.
- **Intervention 5**: Promoting research, technology development, and knowledge-sharing to support climate-smart agriculture, water conservation, and sustainable land use.
- **Intervention 6**: Strengthening capacity-building and public awareness of climate adaptation, with a focus on local communities, businesses, and municipal governance structures.

However, from an agricultural outlook, to enable climate change adaptation, the institutionalisation of the SmartAgri Plan and climate change within Western Cape Department of Agriculture (WC-DOA) means a strong foundation has been set from which refinement and acceleration of implementation of SmartAgri can proceed.

### 1.7 National Infrastructure Plan

The National Infrastructure Plan 2050 (NIP 2050), prepared by Infrastructure South Africa (ISA), aligns with the NDP's vision of inclusive growth. NIP 2050 sets out a strategic plan that addresses key infrastructure delivery challenges, and institutional blockages, and aims to build stronger institutions for long-term success. The plan focuses on four critical infrastructure sectors: energy, freight transport, water, and digital communications, which form the foundation for South Africa's infrastructure development.

NIP 2050 is divided into six sections, starting with the four mission-critical infrastructure areas. It then covers regional infrastructure, financing, institutional strengthening, rebuilding the civil construction sector, and monitoring progress. Each section includes a vision, an assessment of current conditions, essential success factors, and actionable steps to achieve the vision. NIP 2050 emphasizes short-term corrective actions while focusing on long-term sustainability.

Key priorities of NIP 2050 include:

1. **Knowledge and Innovation Services**: Enhancing capabilities in planning, monitoring, budgeting, project management, and sector-specific innovation to improve infrastructure quality and delivery.
2. **Public-Private Cooperation**: Stimulating competition in infrastructure delivery through partnerships where appropriate.
3. **Spatial Transformation**: Promoting inclusive development in line with the National Spatial Development Framework (NSDF).
4. **Blended and Green Finance**: Utilizing innovative financing solutions to support infrastructure projects.
5. **Capacity Building**: Strengthening executive management and technical capabilities within the state and its entities for stable, confident delivery.
6. **Industrial Development and Localization**: Fostering the growth of local industries, particularly through the establishment of Special Economic Zones and stimulating the civil construction sector.
7. **Efficient Delivery**: Ensuring safe, secure, and ethical infrastructure delivery processes.
8. **Regional Infrastructure**: Expanding South Africa's role in the broader African infrastructure development agenda.

### 1.8 The National Transport Master Plan 2005-2050

The National Transport Master Plan (NATMAP) Vision focuses on developing an integrated, smart, and efficient transport system to enhance economic

vitality, sustainable growth, public health, social inclusion, and environmental conservation. It aligns with recent policies, legislation, and planning frameworks. NATMAP 2050 is a long-term policy document developed by the South African government to guide the country's transportation system over 25 years, to create a safe and efficient system that promotes public transport, reduces private vehicle dependence, and improves transport access for disadvantaged communities.

**Key implementation actions for the Western Cape include:**

- Developing a Regional Rapid Transit system: A system connecting major economic and residential areas with dedicated bus lanes, stations, and integration with rail and minibus taxis.
- Promoting cycling and walking: Encouraging active transport modes through improved infrastructure and awareness campaigns to reduce congestion and improve health.
- Upgrading existing road infrastructure: Expanding key roads, adding interchanges, and implementing intelligent transportation systems to ease congestion and improve traffic flow.
- Investing in public transport services: Expanding bus, train, and minibus taxi services, particularly in underserved areas, to improve access to transport.

NATMAP aims to provide a cohesive framework for transport development at national, provincial, and local levels, contributing to sustainable development and a better quality of life for South Africans.

**The following implications in terms of Witzenberg Municipality include:**

In the case of Witzenberg the quality of roads will be used to transport fresh produce, the fact that heavy vehicles en route between the N1 and the West Coast and other parts of the Western Cape pass through the town of Ceres (on Main Road) has been noted as a concern. Therefore, the introduction of a weighbridge in the area has been put forward as a solution to at least discourage heavy vehicles who try to avoid weighbridges on the N1 to use this route.

### 1.9 Integrated Urban Development Framework

The Integrated Urban Development Framework (IUDF), approved by the National Cabinet in 2016, aims to steer urban growth towards a sustainable growth model of compact, connected and coordinated cities and towns. Fueled by the NDP's vision for South African urban spaces, the IUDF aims to guide the development of inclusive, resilient, and liveable urban settlements. In support of the NDP's vision for spatial transportation, four overall strategic goals have been introduced in focusing on integrated development within urban spaces:

| | |
|---|---|
| **Spatial integration-** To forge new spatial forms in settlements, transport, social and economic areas. | **Inclusion and Access-** To ensure that people have access to social and economic services, opportunities, and choices. |
| **Growth-** To harness urban dynamism for inclusive, sustainable economic growth and development. | **Governance-** To enhance the capacity of the state and its citizens to work together to achieve spatial and social integration. |

These strategic goals inform nine policy levers, premised on the understanding that integrated urban planning forms the basis for achieving integrated urban development. Transport needs to inform targeted investments, specifically integrated into human settlements, underpinned by integrated infrastructure network systems and efficient land governance. The IUDF states that, taken all together, these levers can trigger economic diversification, inclusion and empowered communities if supported by effective governance and financial reform.

### 1.10 Municipal Systems Act

The Municipal Systems Act (MSA), Act 32 of 2000, establishes the legal framework for how municipalities are governed and how they should operate. It sets out requirements for integrated development planning, financial management, performance management, and stakeholder engagement, among other aspects of municipal governance. A key provision of the MSA is the requirement for municipalities to develop Integrated Development Plans (IDPs), which outline their development objectives, strategies, and plans for service delivery. These IDPs must be formulated through a consultative process involving various stakeholders, including the public, ensuring that local development is inclusive and responsive to community needs.

Overall, the MSA has a significant impact on municipal planning by mandating integrated planning processes, stakeholder engagement, and the development of spatial frameworks that guide resource allocation and development decisions. It reinforces the importance of spatially informed, collaborative, and forward-thinking municipal governance that aligns local priorities with national and provincial development goals.

### 1.11 Local Government Municipal Planning and Performance Management Regulations

The Local Government Municipal Planning and Performance Management Regulations provide regulations for the development of integrated development plans (IDPs) and performance management systems (PMSs) by municipalities in South Africa. The regulations set out requirements for the content and structure of IDPs, which must align with national, provincial, and local development priorities. The IDPs must also be developed through a

participatory process that involves stakeholders, including community members. The regulations also require municipalities to establish PMSs that monitor and evaluate the implementation of their IDPs and other plans. The PMSs must include performance indicators, targets, and regular reporting to stakeholders. The regulations further require municipalities to establish ward committees, which are forums for community participation in local government decision-making. The ward committees must be involved in the development and review of IDPs and other municipal plans.

Chapter 2 Section 2 (4) of the LG: MP&PM regulations, published in terms of the Municipal Systems Act, 2000 (Act 32 of 2000) outlines that:

A spatial development framework reflected in a municipality's integrated development plan must:

A. Give effect to the principles contained in Chapter 1 of the Development Facilitation Act, 1995 (Act No. 67 of 1995).
B. Set out objectives that reflect the desired spatial form of the municipality.
C. Contain strategies and policies regarding the manner in which to achieve the objectives referred to in paragraph (b), which strategies and policies must-
    (i) indicate desired patterns of land use within the municipality;
    (ii) address the spatial reconstruction of the municipality;
    (iii) provide strategic guidance in respect of the location and nature of development within the municipality.
D. Set out basic guidelines for a land use management system in the municipality.
E. Set out a capital investment framework for the municipality's development programs.
F. Contain a strategic assessment of the environmental impact of the spatial development framework;'
G. Identify programmes and projects for the development of land within the municipality.
H. Align with the spatial development frameworks reflected in the integrated development plans of neighboring municipalities; and
I. Provide a visual representation of the desired spatial form of the municipality, which representation must -
    (i). indicate where public and private land development and infrastructure investment should take place;
    (ii). indicate desired or undesired utilization of space in a particular area;
    (iii). identify areas where strategic intervention is required;
    (iv). indicate areas where priority spending is required.
    (v). may delineate the urban edge.

# 2 Provincial Legislation & Policy

## 2.1 Western Cape Land Use Planning Act, Act 3 of 2014

The Western Cape Land Use Planning Act (LUPA) serves as the primary legislative instrument governing land use planning and development management within the province. It consolidates various pieces of legislation to create a cohesive and standardized approach to spatial planning, applying across provincial, regional, urban, and rural development. The Act provides the legal framework for municipal planning, land use regulation, and development coordination, ensuring that municipal spatial development frameworks (SDFs) align with provincial objectives. The act establishes provincial spatial development frameworks and sets minimum standards to ensure efficient coordination of these frameworks. It also sets minimum norms and standards for effective municipal development management and regulates provincial development management. Additionally, the act addresses the impact of land development on agriculture, outlines key land use planning principles, repeals outdated laws, and covers other related matters.

## 2.2 Western Cape Provincial Spatial Development Framework (2014)

The Provincial Spatial Development Framework (PSDF) is shaped by the National Development Plan (NDP) and OneCape 2040 vision, focusing on three key themes: natural resources, the space economy, and human settlements, all underpinned by strong spatial governance. At its core, the PSDF aims to create a more inclusive, sustainable, and resilient Western Cape, where people have better access to economic opportunities, social services, and a well-balanced living environment. By guiding where and how public investment happens, the framework ensures that development supports the province's long-term growth and improves the quality of life for all communities.

A major focus of the PSDF is spatial transformation, recognizing that the demographics, socio-economic conditions, and economic landscape of the Western Cape are constantly evolving. With urbanization on the rise and economic opportunities often concentrated in certain areas, the PSDF seeks to bridge these divides by promoting equitable access to land, housing, and jobs. It also considers the state of the provincial economy, ensuring that spatial planning supports industries, businesses, and entrepreneurs to drive sustainable economic growth. At the same time, it acknowledges the fragile balance between development and environmental resilience, prioritizing the protection of natural resources, climate adaptation, and the sustainability of both urban and rural settlements.

**The goal of the PSDF is to:**

- Address the lingering spatial inequalities caused by apartheid-era planning, which continue to limit access to jobs, skills, education, housing, and essential services.
- Support sustainable economic growth by directing development to areas with the greatest potential for job creation and investment.
- Enhance resilience in both natural and built environments, ensuring that future growth does not compromise environmental sustainability.

**The PSDF identifies various spatial challenges:**

The province faces challenges that affect communities and the economy. The legacy of apartheid-era spatial planning has left unequal and inefficient settlement patterns, which make it difficult for communities to access jobs and services. Furthermore, high unemployment, a lack of skills and ongoing socio-economic exclusion make it difficult for the communities to thrive. Crime, violence and social unrest add to these struggles which then creates uncertainty within the economy.

**To address these challenges, the PSDF focuses on:**

- Fostering economic growth in partnership with the private sector, NGOs, and community-based organisations.
- Using infrastructure investment as a tool to drive urban and rural spatial transformation.
- Improving oversight and governance to ensure responsible and sustainable land use.

To address these issues, the Provincial Spatial Development Framework (PSDF) aims to restructure urban and rural landscapes to create socio-economic opportunities for all, especially those historically marginalized.

Amendment of Chapter 4: Implementing the provincial Spatial Agenda that was done in 2020. This amendment aims to provide a clear indication of how the provincial spatial development agenda set out in the PSDF will be implemented going forward, building on progress that has been made, and shifting emphasis where needed.

The amendment focuses on several key areas: governance, growth, economy, infrastructure, transport, and the environment. It outlines strategic interventions and priorities for regional development, with a significant emphasis on spatial planning, sustainable development, and addressing regional disparities.

To implement the PSDF, regional spatial implementation frameworks (RSIFs) have been developed for priority regions over the past five years. These RSIFs are regional plans that provide long-term strategic direction and coordination for growth, spatial development, land use management, and conservation in these areas. They aim to spatially inform and align the

medium to long-term capital investment programmes of government spheres and state-owned enterprises (SOEs) operating in the regions. By focusing on environmental aspects, space economy, and human settlements that cross local authority boundaries, the RSIFs complement municipal planning. Additionally, they address transversal regional interventions, including the delivery of regional infrastructure and management considerations.

**The following summary pertains to the Witzenberg Municipality as part of the Regional Spatial Implementation Framework:**

A strategic land reform approach is essential to unlocking opportunities within Witzenberg Local Municipality and the Greater Cape Winelands District. The focus is encouraging cooperative farming initiatives that empower local farmers, create a more competitive and inclusive economy, and help tackle poverty and food insecurity. Ensuring that land reform is not just about ownership but also about productivity and sustainability; this furthermore can foster long-term economic growth that benefits everyone.

Strengthening Food Security: Land reform can help communities grow their food by shifting ownership patterns and encouraging local food production. This reduces dependence on external suppliers and also diversifies agricultural production which strengthens Witzenberg Municipality's resilience to climate challenges and poverty.

Small-scale farmers, emerging entrepreneurs, and farmworkers often struggle to compete in an industry dominated by large agribusinesses. Encouraging collaborative farming models where farmers share resources, knowledge, and skills can create stronger, more competitive local enterprises. This approach also ensures fair trade and economic participation, particularly for historically disadvantaged communities.

**Strategic Interventions**

To make land reform and agricultural transformation a reality, the following key actions need to be prioritized:

- Improving Rural Infrastructure and Connectivity: Better roads, irrigation systems, and storage facilities will help farmers get their products to market more efficiently and reduce post-harvest losses.
- Building Skills and Capacity: Training in modern agricultural techniques, agribusiness management, and climate-smart farming will ensure that farmers are equipped to succeed.
- Expanding Financial and Technical Support: Farmers need access to grants, loans, and mentorship programmes to help them start and grow their businesses.
- Adapting to Climate Change: Water scarcity and extreme weather pose serious risks to agriculture. Promoting water-wise farming, soil conservation, and renewable energy solutions.

### 2.3 Department of Infrastructure Strategic Plan

The Witzenberg Local Municipality plays a critical role in advancing sustainable land reform and agricultural transformation within the Greater Cape Winelands District. A strategic and inclusive approach to land reform is essential to unlocking economic opportunities, promoting cooperative farming initiatives, and addressing poverty and food insecurity. This vision prioritizes not only land ownership but also long-term productivity, sustainability, and resilience against climate change. Strengthening rural infrastructure, expanding financial and technical support for emerging farmers, and fostering collaboration among stakeholders will be key to ensuring that land reform translates into meaningful economic growth and food security.

At the core of this strategy is the recognition that well-planned infrastructure investments are vital to enabling agricultural transformation and rural development. Improved roads, irrigation systems, and market access will enhance the competitiveness of small-scale farmers and cooperatives, fostering a more inclusive local economy. Additionally, investments in climate-adaptive solutions such as water-wise farming techniques and renewable energy will strengthen Witzenberg's resilience against environmental challenges.

Over the next five-year strategic planning period, the Department will align its programmes and strategies and institutionalize the principles of the OneCape 2040 Vision and Provincial Strategic Plan 2019–2024, the Western Cape Recovery Plan, the Provincial Spatial Development Framework (PSDF), the Growth4Jobs strategic imperative, and the Western Cape Infrastructure Framework 2050 (WCIF).

This suite of policies and frameworks seeks to transform the development paradigms of the past radically, target investment sustainably across the province, and foster partnerships with the private sector to help achieve government objectives.

### 2.4 Provincial Strategic Plan 2025–2030

The PSP's vision is to be "a government that people trust". The Western Cape Government (WCG) devised five Vision-Inspired Priorities (VIPs) for the 5-year strategic planning period to give effect to its Vision and Plan of Action. The vision and VIPs are depicted in the table below:

| Vision-Inspired Priority | Focus areas |
|---|---|
| Safe and Cohesive Communities | Enhancing capacity and effectiveness of policing and law enforcement.<br>− Strengthen youth-at-risk referral pathways and child-and-family-centred initiatives to reduce violence.<br>− Increase social cohesion and safety of public spaces. |

| | |
|---|---|
| Growth and Jobs | Increasing investment.<br>− Building and maintaining infrastructure.<br>− Growing the economy through export growth.<br>− Creating opportunities for job creation through skills development.<br>Creating an enabling environment for economic growth through resource resilience. |
| Empowering People | Children and Families, Education and Learning, Youth and Skills<br>Health and Wellness |
| Mobility and Spatial Transformation | Create better linkage between places through safe, efficient and affordable public transport.<br>− Inclusive places of opportunity.<br>− More opportunities for people to live in better locations.<br>− Improving the places where people live. |
| Innovation and Culture | Citizen-centric culture<br>Innovation for Impact<br>Integrated service delivery<br>Governance transformation<br>Talent and staff development |

**The following implications are relevant for Witzenberg municipality**

- Regional economy- It should be maintained and sustained by expanding agricultural assets in Witzenberg.
- Strengthening the agricultural sector—It should be strengthened through strategic investment and policies that enhance its resilience and productivity.
- Diversity—Farmers should earn a diverse income, which will support the economy rather than compromise it, particularly farming areas and landscapes.
- Fostering agri-tourism and agri-industries — This creates additional economic opportunities for communities.
- Enhance access to agriculture—Small-scale entrepreneurs and emerging farmers should be allowed to participate actively in a more inclusive and competitive agricultural sector.

### 2.5 Western Cape Land Use Planning Guidelines Rural Areas March 2019

Witzenberg's rural landscapes are more than just open spaces—they are the foundation of the local economy, a source of livelihood for many, and a reflection of the region's unique heritage. As agriculture remains the backbone of this economy, it is essential to support its growth while ensuring that development does not compromise the very land that sustains it. The challenge lies in finding the right balance: maintaining productive farmlands, enabling new opportunities for small-scale farmers, and diversifying income streams without undermining the integrity of these rural areas.

The Western Cape Land Use Planning Guidelines for Rural Areas (March 2019) provide a framework to achieve this balance. These guidelines ensure that growth and development in Witzenberg and across the province align

with principles of sustainability, conservation, and responsible land use. By protecting natural resources, supporting agricultural viability, and fostering inclusive rural economies, the guidelines help shape a future where economic progress and environmental stewardship go hand in hand.

Through thoughtful planning and collaboration with local communities, Witzenberg can harness its agricultural strengths while creating new opportunities for emerging farmers and entrepreneurs. This approach not only secures the long-term sustainability of the region but also ensures that future generations can continue to benefit from its rich rural character and agricultural potential.

**Objectives of the Rural Areas Guideline**

Forming part of the roll-out of the PSDF, the objectives of the Rural Areas Guideline are to:

- Promote sustainable development in appropriate rural locations throughout the Western Cape, and ensure the inclusive growth of the rural economy;
- Safeguard priority biodiversity areas and the functionality of the Province's life supporting ecological infrastructure and ecosystem services (e.g., environmental goods and services);
- Maintain the integrity, authenticity and accessibility of the Western Cape's significant farming, ecological, coastal, cultural and scenic rural landscapes, and natural resources;
- Assist Western Cape municipalities to plan and manage their rural areas more effectively, and to inform the principles of their zoning schemes and spatial development frameworks in a proactive manner;
- Provide clarity to all role players and partners (public and private) on the type of development that is appropriate beyond the current built-up areas, suitable locations where it could take place, and the desirable form and scale of such development;
- Be viewed as a gender mainstreaming tool which will move the Western Cape further along the trajectory towards the achievement of equality, particularly the youth and gender equality imperatives in rural land use planning.

**The following implications were identified in terms of Witzenberg Municipality:**

- A specialist study reaffirmed that the Western Cape's cultural and scenic landscapes are significant assets underpinning the rural-space economy. As part of the Cape Winelands District, Witzenberg falls within this broader context, with its rural landscapes of scenic and cultural importance facing increasing pressure from urban development.

- These findings align with the three key spatial themes: Resources (landscape and scenic assets), Space Economy (rural-space economy), and Settlements (informality, housing, inclusion, and the land market).

### 2.6 Western Cape Inclusionary Housing Policy Framework

The specific enabling legislation for the introduction of this Policy Framework is to be found in the Constitution:

Section 125(2) The Premier exercises the executive authority, together with the other members of the Executive Council, by-

*"(d) Developing and implementing provincial policy".*

This Policy Framework is therefore primarily aimed at encouraging and supporting the development of municipal inclusionary housing policy and its application in an informed, fair and consistent manner. Taking cognisance of the limitations of municipal capacity, and efficiencies to be gained from peer learning, the WCG will further explore tools, systems and best practice to support the adoption and implementation of such municipal policies in a consistent way across the province without impeding on necessary adaptations to ensure local relevance and the municipal planning mandate.

The Western Cape Inclusionary Housing Policy Framework is underpinned by constitutional mandates that empower provincial governments to develop policies and provide guidance to municipalities. The authority to implement this framework is derived from Section 125(2)(d) of the Constitution, which mandates the Premier and the Executive Council by: *"(d) Developing and implementing provincial policy".*

In doing so, the Western Cape Government is providing support and guidance to local governments in line with Sections 154(1) and 155(6) and (7) of the Constitution. Section 155(7) of the Constitution provides that provincial governments *"have the legislative and executive authority to see to the effective performance by municipalities of their functions in respect of matters listed in Schedules 4 and 5, by regulating the exercise by municipalities of their executive authority referred to in section 156 (1)*". It is on this authority that the provincial government regulates, through the Land Use Planning Act, 2014 (Act 3 of 2014) ("LUPA"), how municipalities exercise municipal planning, and provide guidelines on land use management in terms of inclusionary housing.

In addition, it is the duty of provincial government in terms of Section 154(1) of the Constitution, to, by legislative and other measures "*support and strengthen the capacity of municipalities to manage their own affairs, to exercise their powers and to perform their functions*", Furthermore, Section 155(6) of the Constitution imposes a duty on Provincial Government "*to provide for the monitoring and support of local government in the province"* (Section 155(6)(a)) and to "*promote the development of local government*

*capacity to enable municipalities to perform their functions and manage their own affairs"* (Section 156(6)(b)).

The expectation of national or provincial inclusionary housing policy is presented in Section 21(i) of the SPLUMA. A Policy Framework approach is being taken because "inclusionary housing must be understood as a planning and land use regulation tool governed by land use regulatory powers" (Development Action Group, 2020) and these powers sit, primarily, at the municipal level. Also, the nature of considerations that input into the development of an inclusionary housing policy ideally require local-level research, feasibility analysis and determination (discussed in section 1.14 of this Policy Framework).

While inclusionary housing policies are often associated with urban development, they are closely aligned with strategic land reform objectives in rural areas. In Witzenberg and the broader Cape Winelands District, equitable land access, sustainable agricultural development, and economic inclusion are critical to ensuring a more competitive and resilient rural economy.

**Key interventions that reflect the principles of both land reform and inclusionary development include**:

- Expanding Access to Land – Strengthening land tenure security for emerging farmers and historically disadvantaged groups aligns with the inclusionary development principles outlined in SPLUMA and LUPA.
- Strengthening Local Livelihoods – Land reform initiatives, such as cooperative farming models, promote economic participation and resilience, just as inclusionary housing aims to create more equitable access to housing and land in urban areas.
- Enhancing Municipal Capacity – Just as municipalities require support to implement inclusionary housing policies, land reform efforts depend on institutional capacity-building to ensure sustainable agricultural and economic development.

**The following implications were identified for Witzenberg Municipality**:
The implementation of housing programmes, such as RDP and FLISP, should be a key component of Witzenberg's broader strategy to support the poor and vulnerable through targeted policy and development initiatives. However, one of the greatest challenges facing the municipality is the rapid growth of informality, marked by the expansion of informal settlements and the increasing number of households living in makeshift backyard shelters.

To address these challenges, Witzenberg must focus on incremental, integrated, and sustainable human settlement development, ensuring that housing solutions are accessible, well-located, and linked to economic opportunities.

**Key elements for successful urban restructuring include:**

- Higher-density housing developments in well-located areas to optimize land use and improve spatial efficiency.
- Major improvements in public transport to connect historically fragmented areas, ensuring that residents have better access to jobs, education, and services.
- Increased employment opportunities within townships and informal settlements to foster local economic growth and reduce the need for long-distance commuting.

# 3 District Legislation

## 3.1 Integrated Development Planning District Framework (IDP) 2022/23 – 2026/27 - Adopted 26 May 2022

The Cape Winelands District Municipality (CWDM) operates under the credo: "A unified Cape Winelands of excellence for sustainable development." This vision is reflected in its strategic goals, which include promoting social and economic development across all communities, particularly through empowering the poor, supporting sustainable infrastructure and transport systems, and delivering efficient financial and strategic support services.

Aligned with the National Development Plan and the 2022 State of the Province Address, CWDM's Integrated Development Plan (IDP) aims to move beyond the COVID-19 crisis and address economic stagnation and unemployment. Central to this effort is a focus on job creation, economic growth, public safety, infrastructure renewal, poverty alleviation, and overall community wellness. These goals will be pursued through innovation, intergovernmental collaboration, and coordinated frameworks such as the Joint District Management Approach (JDMA) and the Whole of Society Approach (WOSA).

**Key priorities identified in the district IDP include:**

- Developing a regional landfill site for improved waste management;
- Ensuring stability in environmental health services;

- Supporting tourism recovery and local economic development;
- Addressing socio-economic challenges like youth unemployment, substance abuse, gender-based violence, and crime;
- Maintaining rural gravel roads to improve accessibility and service delivery.

**District IDP Vision Mission and core values**

| **Vision** |
|---|
| A unified Cape Winelands of excellence for sustainable development |
| **Mission** |
| Working together towards effective, efficient and economically sustainable development |
| **Core Values** |
| • Commitment to the development of people<br>• Integrity in the performing of our duty<br>• Transparency for our action<br>• Regular consultation with customers on the quality of service<br>• Efficient spending and responsible utilisation of municipal assets<br>• Celebrating Diversity |

**CWDM IDP Objectives**

| | |
|---|---|
| 1 | Provide sustainable strategic financial management and support services |
| | - The municipality aims to create sustainable sources of funding and management thereof, ensuring long-term financial viability.<br>- Resources are efficiently used to maximise contributions to LED and support services. |
| 2 | Foster good governance processes as prescribed by legislation and best practice |
| | - A foundation for effective governance that promotes political and administrative stability, the mitigation of identified risks, an improved ethical culture and functional oversight, has been established and is adhered to. |
| 3 | Provide sustainable infrastructure services and transport planning services that enable social and economic opportunities |
| | - Infrastructure services and resources are financially supported and measured.<br>- Municipal infrastructure and transport planning systems are developed in a resilient and well-functioning manner as to result in longevity, and a safe and secure communal environment facilitating socio- economic opportunities |
| 4 | Monitor and promote a clean, healthy and safe living environment whilst providing emergency response services for all residents throughout the district |
| | - All residents have equal access to basic service delivery.<br>- Resources, including stable infrastructure, technological and spatial resources, as well as the promotion of water services, are efficiently utilized to ensure the long-term well-being and unity of the community. |

| | |
|---|---|
| | - Disaster response plans are well-established and regularly tested, enabling an improved response to incidents, which creates stronger relationships within the district and a well-coordinated disaster management centre.<br>- A well-coordinated fire services division, establishing a fire safe environment for all.<br>- The provision of municipal health services and air quality management. |
| 5 | Establish a skilled workforce and performance orientated administration to promote the growth and development of the organisation |
| | - A capable and knowledgeable workforce that positively contributes and successfully provides high-quality services to the community, and becomes enablers of development. Consequence/ development management and a performance management system embedded into the functioning of the municipality in order to promote optimal performance. |
| 6 | Facilitate partnerships that cultivate economic growth and development throughout the district |
| | - Achieving an enabled environment by creating inclusive and equitable economies, and developmental growth through the economic benefits generated from niche markets, innovation, and partnerships. |

**Horizontal alignment with District and Local Municipalities**

| | **Cape Winelands** | **Witzenberg** |
|---|---|---|
| **Vision** | A Unified Cape Winelands of excellence for sustainable development. | A Municipality that cares for its community, creating growth and opportunities. |
| **Mission** | Working together towards effective, efficient and economically sustainable development | Improving the quality of life of community by:<br>- Providing and maintaining affordable services.<br>- Promoting Social and Economic Development;<br>- The effective and efficient use of available resources; and<br>- Effective Stakeholder and Community participation |
| **Objectives** | - Sustainable strategic financial management & support services<br>- Good governance processes<br>Sustainable infrastructure services and transport planning services<br>- Healthy and safe living environment<br>- A skilled workforce<br>- Partnerships that cultivate economic growth and development | - Essential Services<br>- Governance<br>- Communal Services<br>- Socio-Economic Support Services |

### 3.2 Cape Winelands Regional Socio-Economic Strategy 2019

The purpose of this document is to outline the development and rationale of a comprehensive Local Economic Development (LED) Strategy, grounded in South Africa's post-1994 shift toward developmental local government. It aims to provide a clear framework for municipalities to fulfil their constitutional mandate to promote social and economic development at the local level.

**The key objectives of the document are:**

- To improve the economic well-being of communities through initiatives that support job creation, job retention, and tax base enhancement.
- To align local economic efforts with broader national and provincial development policies.
- To promote inclusive and sustainable economic growth that enhances quality of life and supports equitable income distribution.
- To develop informed, locally driven responses to economic challenges using coordinated stakeholder input.
- To create a unified and coherent strategy that integrates the skills and resources of all relevant stakeholders in order to achieve sustainable local economic development.

**Key issues identified for ongoing socio-economic development:**

- Employment creation, training and skills development and working together in industry.
- Role of the private sector in employment creation and training and improving relationship between private and public sector.
- Stakeholders most frequently listed the improvement of roads and parking as an infrastructural need in the Winelands District.
- Importance of developing new and innovative tourism products.
- Improving visitors perception of the district through marketing, and creating clean and safe environment.
- Skills development and additional information centres in townships being cited as the greatest resource needs in the tourism sector in the Cape Winelands District.
- Better public transport, followed by more guided tours/tourist guides.
- Lack of skills training and investment as tools to promote out-of-season tourism.

**Strategic Goals of the Strategy**

| Goal | Detail |
|---|---|
| Working towards building safe, healthy, active and productive communities together. | |
| Growing and thriving entrepreneurship and innovation. | |
| Investment attraction, retention and opportunities. | Investment Attraction, Business Retention and Expansion, Investment Opportunities, Creating Competitiveness |
| Environmental protection that promotes sustainable development and economic growth. | Environmental Sustainability, Diversifying the rural economy, Improving access to opportunities for rural communities, Culture, diversity and rural laces |

# 4 Municipal Legislation

## 4.1 Witzenberg Integrated Development Plan, 2012-2017

The municipal IDP identifies the municipal vision as a being a ” Municipality that cares for its community, creating growth and opportunities.”

The IDP highlights the mission being “The Witzenberg Municipality is committed to improve the quality of life of its community by:

- Providing & maintaining affordable services
- Promoting Social & Economic Development
- The effective & efficient use of resources
- Effective stakeholder & community participation.

| Municipal KPA | | Pre-determined Objectives | |
|---|---|---|---|
| 1 | Essential Services | 1,1 | Sustainable provision & maintenance of basic infrastructure |
| | | 1,2 | Provide for the needs of informal settlements through improved services |
| 2 | Governance | 2,1 | Support Institutional Transformation & Development |
| | | 2,2 | Ensure financial viability. |
| | | 2,3 | To maintain and strengthen relations with international & inter-governmental partners as well as the local community through the creation of participative structures. |
| 3 | Communal Services | 3,1 | Provide & maintain facilities that make citizens feel at home. |
| 4 | Socio-Economic Support Services | 4,1 | Support the poor & vulnerable through programmes & policy. |

### 4.2 Witzenberg Municipal Spatial Development Framework 2020

**Key Focus Areas of the MSDF 2020**

The MSDF outlines five key focus areas to guide development in Witzenberg, emphasizing environmental integrity, infrastructure availability, agricultural cultivation, community access to amenities and natural resources, and settlement development opportunities. Whilst development needs were balanced with sustainability, the following principles served as departure:

- Protects the natural environment and ecosystem services.
- Expands regional infrastructure to support economic development.
- Maintains and grows agricultural assets, protecting high-value land.
- Enhances access to unique landscapes and promotes spatial justice.
- Manages settlements for efficient infrastructure and sustainable growth.

**Status Quo, Challenges, and Opportunities**

The Witzenberg Municipality faced various challenges and opportunities in spatial planning as presented by historical, regional, biophysical, socio-economic, built environment, and institutional contexts. These contexts shaped the status in 2020 and future direction of development in the area.

- Its history highlighted the evolution of settlements and infrastructure in Witzenberg, with significant agricultural roots.
- The regional context emphasized Witzenberg's role in the Cape Winelands District, contributing 11.7% to provincial GDPR and 14.2% to employment.
- Its biophysical context posed challenges including biodiversity loss, drought risks, and the need for sustainable land use practices.
- Socio-economically high unemployment rates, a growing population, and the need for improved access to services and opportunities were experienced.
- The built environment revealed inadequate infrastructure, housing shortages, and the need for better integration of settlements.
- Municipal and institutional challenges included limited financial resources and human capacity for effective planning and management.

**Vision and Concept for Witzenberg**

The vision for Witzenberg Municipality aimed to manage spatial development while safeguarding natural, agricultural, and cultural assets, ultimately enhancing livelihood opportunities for all citizens. Key considerations included environmental integrity, infrastructure maintenance, agricultural support, cultural preservation, and efficient settlement management.

- The vision emphasized a caring municipality that fosters growth and opportunities for its community.

- Key considerations focused on protecting natural resources, expanding infrastructure, supporting agriculture, enhancing cultural identity, and ensuring efficient settlement patterns.
- The conceptual approach included maintaining biodiversity, strengthening regional infrastructure, protecting agricultural land, and promoting integrated communities.

**Settlement Hierarchy and Categorization**

- Ceres: Major regional service centre with a population of approximately 10,412.
- Wolseley, Tulbagh, and Prince Alfred Hamlet: Small service towns with populations ranging from 1,528 to 8,969.
- Op-die-Berg: A rural settlement with a population of 1,530, serving as a small service centre.

**Growth Potential and Socioeconomic Needs**

- Ceres: Identified as having the best growth potential and highest socioeconomic need.
- Prince Alfred Hamlet: Recognized for medium growth potential.
- Op-die-Berg, Tulbagh, and Wolseley: Classified as having low growth potential and socioeconomic needs.

**Plans and Settlement Proposals for Development**

| | Proposal | Prioritisation Level |
|---|---|---|
| **Ceres** | - Agri-industrial activity between Ceres, Bella Vista, Vredebes, and Nduli.<br>- upgrading informal settlements and providing housing for lower-income groups<br>- Urban edge changes were not deemed necessary outside the identified growth area. | **High**<br>- PFA1 – Strategic Restructuring and Integration Precinct Plan focus Area<br>- PFA2 – Public Investment Area for Infill , Informal Upgrading and POS.<br>- PFA3 – Public Investment Area for Social Services and POS |
| **Wolseley** | - Infill residential and mixed-use development was encouraged closer to the town centre.<br>- No urban edge changes were proposed, maintaining the 2012 MSDF urban edge. | **High**<br>- PFA1 – Strategic Restructuring, Recreational Community-oriented Integration Zone Precinct Plan with Food Gardens<br>- PFA2 – Public Investment Area for Informal Upgrading<br>- PFA3 – Strategic Restructuring and Integration Zone Precinct Plan with infill development. |
| **Tulbagh** | - The Waverenskroon lifestyle estate development was under consideration, with a focus on worker housing.<br>- No urban edge changes were proposed, maintaining the 2012 MSDF urban edge. | **High**<br>- PFA1 – Strategic Area for Mixed Use Precinct Plan with Infill and community facilities.<br>- PFA2 – Mixed Use Recreational Community orientated Precinct Plan |

| | | |
|---|---|---|
| **Prince Alfred** | Areas for peri-urban farming opportunities were identified to support small-scale farming.<br>No urban edge changes were proposed, retaining the 2012 MSDF urban edge. | **Medium**<br>PFA1 – Strategic Area for Mixed Use opportunities |
| **Op-die-Berg** | The settlement aimed to retain a compact form and focus on infill development.<br>No urban edge changes were proposed, maintaining the 2012 MSDF urban edge. | **Medium**<br>PFA1 – Strategic Area for Mixed Use opportunities for new gateway (R303) |

**Landscape-wide Spatial Planning Categories**

- Core Areas must be maintained in a natural state to sustain biodiversity; human impact is restricted.
- Support conservation and sustainable agriculture; development is allowed under strict guidelines.
- Focus on intensive agricultural use; additional dwelling units are permitted under specific conditions.
- Settlement Areas: Existing towns and villages that support economic and social functions; new developments must prevent encroachment into sensitive areas.

**Managing Specific Activities in Rural Areas**

- Development should not compromise existing farming activities or lead to urban sprawl.
- Specific activities like conservation, agriculture, and tourism are regulated to align with environmental and economic goals.
- Community facilities should be located within existing settlements to enhance accessibility and service delivery.

**Renewable Energy Development Guidelines**

- The draft MSDF currently restricted renewable energy developments to REDZs, which some stakeholders argue is too rigid.
- Proposals for renewable energy projects outside REDZs should be assessed on a case-by-case basis.
- The MSDF must comply with REDZ provisions while allowing for project-specific evaluations.

Map: 1 MSDF 2020 Composite Map

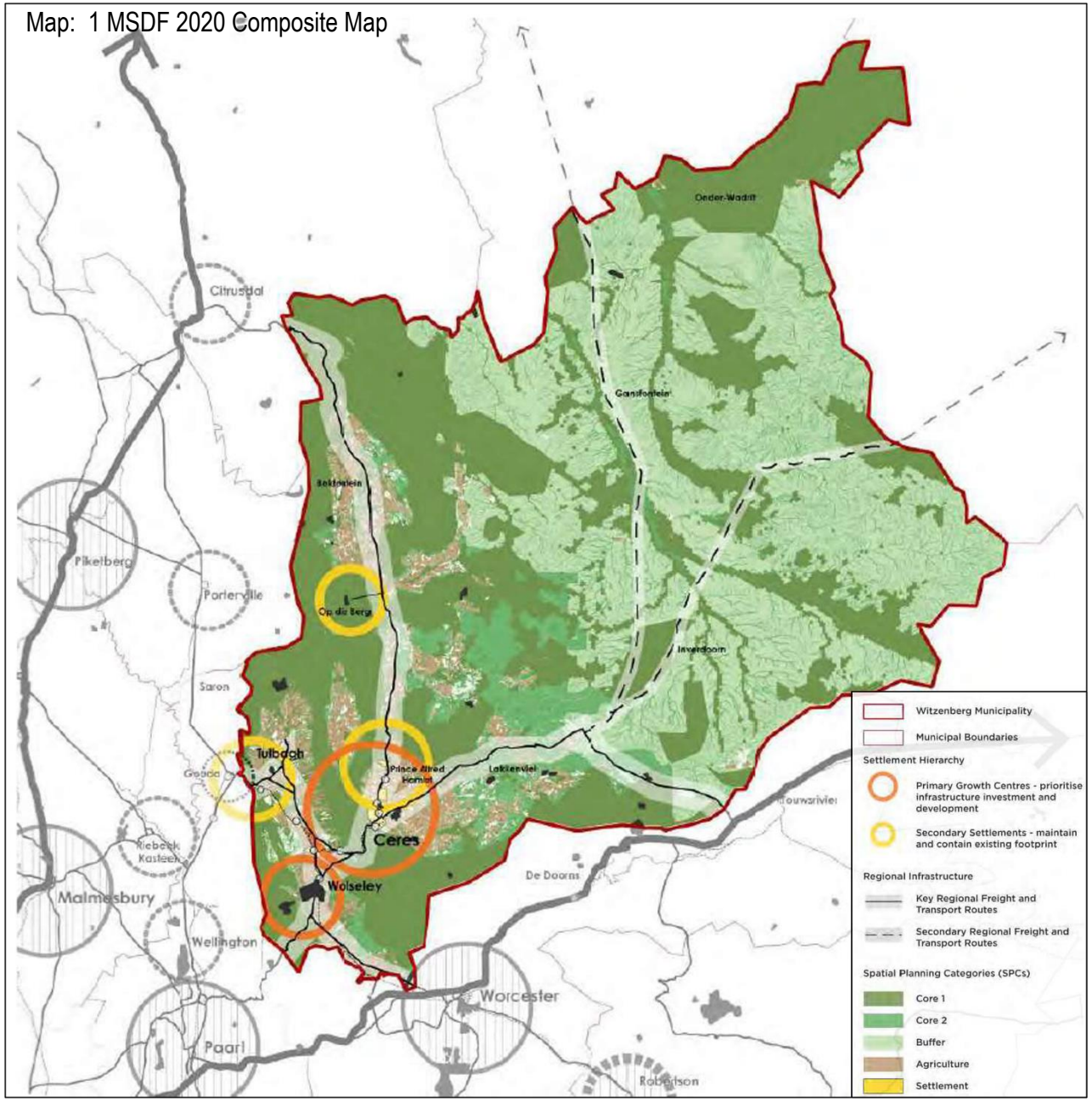

*Table 1 CBA & ESA Map Categories, recommended corresponding Spatial Planning Category*

| Map Category (SPCs) | DEFINITION | DESIRED MANAGEMENT OBJECTIVE | SUB-CATEGORY |
|---|---|---|---|
| Protected Area (Core 1) | Areas that are proclaimed as protected under national or provincial legislation. | Must be kept in a natural state, with a management plan focused on maintaining or improving the state of biodiversity. A benchmark for biodiversity. | n/a |
| Critical Biodiversity Area 1 – CBA 1 (Core 1) | Areas in a natural condition that are required to meet biodiversity targets, for species, ecosystems or ecological processes and infrastructure. | Maintain in a natural or near-natural state, with no further loss of habitat. Degraded areas should be rehabilitated. Only low-impact, biodiversity-sensitive land uses are appropriate. | CBA: River<br>CBA: Estuary<br>CBA: Wetland<br>CBA: Forest<br>CBA: Terrestrial |
| Critical Biodiversity Area 2 – CBA 2 (Core 2) | Areas in a degraded or secondary condition that are required to meet biodiversity targets, for species, ecosystems or ecological processes and infrastructure. | Maintain in a functional, natural or near-natural state, with no further loss of natural habitat. These areas should be rehabilitated. | CBA: Degraded |
| Ecological Support Area 1 – ESA 1 (Core 2) | Areas that are not essential for meeting biodiversity targets, but that play an important role in supporting the functioning of PAs or CBAs, and are often vital for delivering ecosystem services. | Maintain in a functional, near-natural state. Some habitat loss is acceptable, provided the underlying biodiversity objectives and ecological functioning are not compromised. | ESA: Foredune<br>ESA: Forest<br>ESA: Climate Adaptation Corridor<br>ESA: Coastal Resource Protection<br>ESA: Endangered Ecosystem<br>ESA: River<br>ESA: Estuary<br>ESA: Wetland<br>ESA: Watercourse Protection<br>ESA: Water Source Protection<br>ESA: Water Recharge Protection |
| Ecological Support Area 2 – ESA 2 (Buffer 2) | Areas that are not essential for meeting biodiversity targets, but that play an important role in supporting the functioning of PAs or CBAs, and are often vital for delivering ecosystem services. | Restore and manage to minimize impact on ecological infrastructure, especially soil and water-related services. | ESA: Restore from NNR |
| ONA: Natural to Near-Natural (Buffer 1 & 2) | Areas that have not been identified as a priority in the current systematic biodiversity plan, but retain most of their natural character and perform a range of biodiversity and ecological infrastructure functions. Although they have not been prioritised for biodiversity, they are still an important part of the natural ecosystem. | Minimise habitat and species loss and ensure ecosystem functionality through strategic landscape planning. Offers flexibility in permissible land uses, but some authorisation may still be required for high-impact land uses. | ONA: Natural to Near-Natural<br>Degraded |
| No Natural Remaining (Intensive Agriculture Settlements, Industry, Mining) | Areas that have been modified by human activity to the extent that they are no longer natural, and do not contribute to biodiversity targets. These areas may still provide limited biodiversity and ecological infrastructure functions, even if they are never prioritised for conservation action. | Manage in a biodiversity-sensitive manner, aiming to maximise ecological functionality. Offers the most flexibility regarding potential land uses, but some authorisation may still be required for high-impact land uses. | No Natural Remaining |

*Table 2 Biodiversity Priority Areas, Categories, and Land-use Zones with Desired Management Objectives*

| **Yes** Permissible land uses that are unlikely to compromise the biodiversity objective | | | | **Restricted** Land uses that may compromise the biodiversity objective and are only permissible under certain conditions | | | | | **No** Land uses that will compromise the biodiversity objective and are not permissible | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Map and Land use Categories | | Protected Area | Critical Biodiversity Area 1 | Critical Biodiversity Area 2 | Ecological Support Area 1: Terrestrial | Ecological Support Area 1: Aquatic | Ecological Support Area 2 | Ecological Support Area: Species Specific Overlay | ONA: Natural to Near Natural | ONA: Degraded | No Natural Remaining |
| Conservation | Proclaimed Protected Areas | Land use within proclaimed protected areas is subject to a management plan drawn up for that specific protected area. | Yes | Yes | Yes | Yes | Yes | Restricted | Yes | Restricted | Restricted |
| | Conservation Areas | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Restricted | Restricted |
| Agriculture | Intensive Agriculture | | No | No | No | No | No | Restricted | Restricted | Restricted | Yes |
| | Extensive Agriculture | | Restricted | Restricted | Restricted | Restricted | Restricted | Restricted | Yes | Yes | Yes |
| Tourism and Recreational | Low Impact Facilities | | No | Restricted | Restricted | Restricted | Restricted | Restricted | Restricted | Yes | Yes |
| | High Impact Facilities | | No | No | No | No | No | No | Restricted | Restricted | Yes |
| Rural Accommodation | Agri-worker Accommodation | | No | No | No | No | No | Restricted | Restricted | Restricted | Yes |
| | Smallholdings | | No | No | No | No | Restricted | Restricted | Restricted | Yes | Yes |
| Urban | Existing settlements and urban expansion | | No | No | No | No | No | Restricted | Restricted | Restricted | Yes |
| | Community Facilities and Institutions | | No | No | No | ANo | No | Restricted | Restricted | Restricted | Yes |

| OPTION | LEVEL 1 CONSERVATION AREA | LEVEL 2 BIODIVERSITY AGREEMENTS | LEVEL 2 PROTECTED ENVIRONMENT | LEVEL 3 NATURE RESERVES |
|---|---|---|---|---|
| Which option applies to your land? | • Any natural land is suitable.<br>• If rare or endangered habitats, rather progress to higher level of conservation security.<br>• Can use this as a stepping stone to more security later on in process. | • Suitable for any conservation-worthy land.<br>• Focuses on improving the management of specific biodiversity features or elements | • Useful to pursue where large landscapes require some form of conservation management, but where it is unnecessary or unsuitable to restrict other forms of extractive land use.<br>• Multiple properties, buffers to statutory Protected Areas. | • Priority areas adjacent to statutory reserves or sufficiently large to be self-contained ecosystems.<br>• Containing critically important species, habitats and self-contained sites. |
| Legal status/ duration | • Flexible option with no defined period of commitment.<br>• Registration document with the conservation agency. | • Has legal status by virtue of a legal contract between the landowner and the conservation agency.<br>• Minimum period of 10 years suggested but may be longer or in perpetuity. | • Legal declaration under the Protected Area Act.<br>• The duration for Protected Environments declared for other purposes is not prescribed. | • Minimum of 30 years, but preferably in perpetuity. |
| Qualifying criteria? | • Any landowner (s) willing to conserve the natural systems on their land. | • Site must have been assessed to the standard of the provincial agency and found to contain biodiversity features identified as important or a priority for the province. | • The landowner must be willing to submit to the declaration of the area as a Protected Environment, and to manage (or have managed) the site according to the norms and standards laid down for a Protected Area, but with fewer restrictions than a nature reserve. | • The site must contain significant biodiversity and/or process value to receive this status.<br>• The landowner must consent to the declaration of the area as a nature reserve, and to manage (or have managed) the site according to the norms and standards laid down for nature reserves. |
| Possible land use limitations | • Very few, but the area needs to maintain its natural character & there has to be an Alien Invasive Plant clearing plan in place. | • Land must be managed in a way that will support natural processes. | • There is no limitation on activities other than those specifically listed in the gazetting notice of the establishment of the Protected Environment. | • Land use rights must be consistent with the provisions of the Protected Areas Legislation.<br>• Access and resident rights are unrestricted.<br>• Owners retain title. |
| Benefits to the land-owners | • Advice and support through basic extension services.<br>• Guidance with management plans and farm maps. | • Specific agreements for fire, alien species, plant and animal management.<br>• Advanced extension services (e.g. alien clearing planning). | • Advanced extension services (e.g. alien clearing planning).<br>• Regulate the use of the landscape through co-operation between various landowners. | • Substantial assistance with habitat management<br>• Increased recognition and marketing exposure.<br>• Conservation authorities will be able to lobby on your behalf for incentives. |

## ANNEXURE 04 - Key sources and limitations of the Socio-Economic Environment Analysis

Understanding the importance of an accurate Socio-Economic Analysis, a concerted effort was made to provide the most accurate and contextually relevant analysis of the socio-economic environment for Witzenberg Municipality. This, however, proved challenging due to the unavailability of recent, settlement-specific data and the reliance on partially outdated sources. The most current datasets listed below**,** offer valuable insights at the municipal level but lack disaggregated information for individual settlements. To compensate for these limitations, data from various sources were incorporated, based on the assumption that proportional growth patterns across settlements have remained relatively stable over time.

Three primary data sources were used to compile this analysis. Each source consulted carries inherent limitations, yet together they contribute toward forming a reasonably coherent and credible understanding of population dynamics and demographic trends across the municipality.

- **MYPE 2024**[1], produced by National Treasury, can be considered to be the most reliable source currently available. However, it only
- provides municipal-level population estimates, with projections limited to the year 2030 and no breakdown per settlement.
- **Stats SA (2011 Census)**[2], while outdated, offers comprehensive baseline data. It was used cautiously under the assumption that relative growth rates and other statistics have remained proportionally consistent since the last census.
- **SEP 2023**[3], although relatively recent, has not been updated in the past year and lacks specific data for certain settlements. Nonetheless, it includes estimated population growth percentages and broader municipal trends.
- Statistical Observations from inhabitants (including municipal officials)

Together, these sources were used and correlated to derive the most reasonable demographic and socio-economic profile possible under current data constraints

1 Municipal Population Estimates (MYPE) 2024 – The Department of Environmental Affairs and Development Planning (DEADP)

2 Stats SA 2011 (https://www.statssa.gov.za/) – National Government

3 Municipal Socio-Economic Profile (SEP) 2023 - Western Cape Government:

## ANNEXURE 05 - Detailed Required Amenities

| Settlement Type | D Small to medium towns/regional service centres | | | | E Small towns/isolated regional service centres | | | | G Village | | | | | | H Remote Village | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Settlement | | Ceres | | | | Wolseley | | | | Tulbagh | | | PAH | | | ODB | | |
| 2035 Population | | 65 911 | | | | 26 776 | | | | 22 657 | | | 14 418 | | | 6 179 | | |
| | NORM | Ha norm | Nr of Facilities Required | Total Ha Required | NORM | HA Norm | Nr of Facilities Required | Total HA Required | NORM | Ha Norm | Nr of Facilities Required | Total HA Required | Nr of Facilities Required | Total HA Required | NORM | HA Norm | Nr of Facilities Required | Total HA Required |
| **Health Care** | | | | | | | | | | | | | | | | | | |
| **Community Health Centre** | 60 000-140 000 | **1,5** | 1 | 2 | 60000 | **2** | 0 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Primary Health Clinic** | 24 000 - 70 0000 | **1** | -1 | 0 | 24 000 - 70 0000 | **1** | 4 | 2 | 5 000 - 7 000 | **0** | 4 | 1 | 2 | 0 | 5 000 - 7 000 | **0,2** | 0 | 0 |
| **Public Services (Cultural & Social** | | | | | | | | | | | | | | | | | | |
| **Community Performing Arts Centre** | 50 000 | **0,1** | 0 | 0 | 50000 | **0** | 0 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Local Library** | 20 000 | **0,1** | -1 | 0 | 20000 | **0** | 0 | 0 | 5000 | **0** | 3 | 0 | 2 | 0 | V | **0,1** | 0 | 0 |
| **Community Hall – medium/small (fringe areas) (24km)** | 10 000 - 15 000 (15km) | **0,1** | 0 | 0 | 10 000 - 15 000 (15km) | **0** | 2 | 0 | 10 000 - 15 000 | **0** | -1 | 0 | 0 | 0 | NR | **0,2** | 0 | 0 |
| **Local Market** | 5 000 | **0,02** | 13 | 0 | 5000 | **0** | 5 | 0 | 5000 | **0** | 5 | 0 | 3 | 0 | 5000 | **0,02** | 1 | 0,02 |
| **Civic** | | | | | | | | | | | | | | | | | | |
| **Home Affairs – medium office** | N/R | **0,1** | 0 | 0 | NR | **NR** | 0 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Home Affairs – small office** | 40 000 | **0,1** | 1 | 0 | 40000 | | 1 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Thusong Centre (community-based "onestop" development centres)** | 1 Per Local Mun | **0,1** | 0 | 0 | 1 Per Mun | **NR** | 0 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Education** | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Further Education and Training** | V | **0,1** | 1 | 1,00 | V | **NR** | 0 | 0,00 | NR | **NR** | 0 | 0,00 | 0 | 0,00 | NR | **NR** | 0 | 0,00 |
| **Secondary School** | 12 500 (5km) | **4,0** | 1 | 4,00 | 12 500 (5km) | **4,0** | 1 | 4,00 | 12500 | **4,0** | 1 | 3,25 | 1 | 4,00 | 2500 | **2,6** | 1 | 2,60 |
| **Primary School (Inclu intermediate school & Private)** | 7 000 (5km) | **3,5** | 3 | 10,50 | 7 000 (5km) | **3,5** | 1 | 3,50 | 7000 | **3,5** | 0 | 0,00 | 0 | 0,00 | 1000 | **1,9** | 5 | 9,84 |
| **Grade R Class at Primary School** | 1 000 | **0,006** | 46 | 0,28 | 1000 | **0,006** | 19 | 0,11 | 1000 | **0,006** | 17 | 0,10 | 9 | 0,06 | 1000 | **0,01** | 4 | 0,02 |
| **ECD Resource Hub and Care Centre** | 20000 (5km) | **0,1** | 2 | 0,20 | 20000 (5km) | **0,10** | 0 | 0,00 | NR | **NR** | 0 | 0,00 | 0 | 0,00 | NR | **NR** | 0 | 0,00 |
| **Small Crèche / Early Childhood Development Centre** | 3 000 | **0,02** | 27 | 0,55 | 2 400- 3 000 | **0,02** | 11 | 0,22 | 2 400 - 3 000 | **0,02** | 9 | 0,19 | 6 | 6,01 | V | **V** | 0 | 0,00 |
| **Recreation Facilities** | | | | | | | | | | | | | | | | | | |
| **Local/Neighbourhood Park (includes play equipment for children)** | 60 000 | **0,08** | 1 | 0 | NR | **0** | 13 | 1 | 0,5ha/1 000 people | **0** | 11 | 1 | 7 | 1 | 1000 | **0,1** | 6 | 0,31 |
| **Grassed Surface (2 football fields equivalent) with or without** | 15 000 | **1** | 2 | 2 | 15000 | **1** | 0 | 0 | 15000 | **1** | -1 | 0 | -3 | 0 | NR | **NR** | 0 | 0 |
| **Sports Complex (grouping of fields and / or sports complexes)** | 60 000 (10km) | **1,5** | -1 | 0 | 60 000 (10km) | **NR** | 0 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Cricket Oval** | 60 000 (10km) | **0,1** | -1 | 0 | 60000 | **2** | -1 | 0 | NR | **2** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Athletics/Cricket Stadium (grassed field/ athletics track stands 3000/ seats)** | 60 000 (10km) | **0,1** | -2 | 0 | 60000 | **1** | -3 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Combi-court surface (x2)** | 15 000 (3km) | **1** | -7 | 0 | 15000 | **1** | -2 | 0 | 15000 | **0** | -3 | 0 | -2 | 0 | NR | **NR** | 0 | 0 |
| **Combi-court surface (x4)** | 60 000 (10km) | **1** | 1 | 1 | 60000 | **1** | 0 | 0 | NR | **NR** | 0 | 0 | 0 | 0 | NR | **NR** | 0 | 0 |
| **Swimming Pool** | 10 000 | **0,18** | 5 | 1 | 10000 | **0** | 2 | 0 | 10000 | **0** | 1 | 1 | 0 | 0 | NR | **NR** | 0 | 0 |

## ANNEXURE 06 - List of Funded Provincial Infrastructure Investment Projects and Programmes in the Municipality for the

| Sector | Nature of Investment | Project no | Project Name | Funding | Lat | Long | Delivery mechanism | Total Project Cost | Previous Years Expenditure | MTEF 1 2025/26 | MTEF 2 2026/27 | MTEF 3 2027/28 | MTEF Total (Rand) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Environmental Affairs | Upgrading and Additions | 25-26 Boland hiking | Boland Mountain Complex | Equitable Share | -33 | 19 | Individual Project | 900000 | 0 | 900000 | 0 | 0 | 900000 |
| Environmental Affairs | Upgrading and Additions | 25-26 Wolwe Ablution | Wolwekloof Upgrade | Equitable Share | -33 | 19 | Individual Project | 5000000 | 0 | 5000000 | 0 | 0 | 5000000 |
| Health | Rehabilitation, Renovations & Refurbishment | HCI810020 | Ceres - Ceres CDC - Enabling work and rehabilitation | Health Facility Revitalisation Grant | -33 | 19 | Individual Project | 38800000 | 4938332 | 20597000 | 4000 | 0 | 20601000 |
| Health | Rehabilitation, Renovations & Refurbishment | CI830120 | Ceres - Ceres Hospital - Hospital and nurses home repairs and renovation | Health Facility Revitalisation Grant | -33 | 19 | Individual Project | 41091000 | 4716352 | 2629000 | 11856000 | 7986000 | 22471000 |
| Health | Upgrading and Additions | CI830114 | Ceres - Ceres Hospital - New Acute Psychiatric Ward | Health Facility Revitalisation Grant | -33 | 19 | Individual Project | 6441000 | 5759259 | 1000 | 0 | 0 | 1000 |
| Human Settlements | Infrastructure Transfers - Capital | ISUPG Tulbagh (500) | Tulbagh (500) | Informal Settlements Upgrading Partnership Grant | -33 | 19 | Individual Project | 4400000 | 0 | 1147000 | 0 | 0 | 1147000 |
| Human Settlements | Infrastructure Transfers - Capital | tulbagh ibs - chris hani & die gaatjie - isupg | tulbagh ibs - chris hani & die gaatjie - isupg | Informal Settlements Upgrading Partnership Grant | -33 | 19 | Individual Project | 5000000 | 0 | 1000000 | 0 | 0 | 1000000 |
| Transport | Maintenance and Repairs | RRM CW DM | Routine Maintenance CW DM | Equitable Share | -33 | 20 | Packaged with Sub-Contracts | 700000000 | 486261000 | 0 | 89140000 | 93595000 | 182735000 |
| Transport | Rehabilitation, Renovations & Refurbishment | C1216 | C1216 Reseal/rehab Ceres-Opdie Berg-Citrusdal | Equitable Share | -33 | 19 | Individual Project | 115489000 | 19924000 | 59509000 | 10000000 | 0 | 69509000 |
| Transport | Rehabilitation, Renovations & Refurbishment | C1116.1 PRMG | C1116.1 Reseal Wolseley - Ceres - Touwsrivier 86km | Provincial Roads Maintenance Grant | -33 | 19 | Individual Project | 144520000 | 82920000 | 14500000 | 3750000 | 0 | 18250000 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Transport | Rehabilitation, Renovations & Refurbishment | C1216 PRMG | C1216 Reseal/rehab Ceres-Opdie Berg-Citrusdal | Provincial Roads Maintenance Grant | -33 | 19 | Individual Project | 542654859 | 194694000 | 100490750 | 40000000 | 0 | 140490750 |
| Transport | Upgrading and Additions | C1116 | C1116 Reseal Wolseley - Ceres - Touwsrivier Wolseley Ceres | Equitable Share | -33 | 19 | Individual Project | 127000000 | 0 | 0 | 0 | 70000000 | 70000000 |
| **TOTAL** | | | | | | | | **1749839859** | **800068457** | **209119750** | **166399000** | **171581000** | **547099750** |

Budgeted National and Provincial Allocations (R'000)

| **Source** | **Department** | **Transfer Description** | **2023/24** | **2024/25** | **2025/26** |
|---|---|---|---|---|---|
| National | National Treasury | Equitable Share | 135729 | 149825 | 166319 |
| National | Cooperative Governance | Municipal Infrastructure Grant | 26051 | 27072 | 28136 |
| WCG | Department of Infrastructure | Financial assistance for maintenance and construction of transport infrastructure. | 23130 | 1375 | 1400 |
| WCG | Cultural Affairs and Sport | Library service: Replacement funding for most vulnerable B3 Municipalities. | 6406 | 6295 | 6571 |
| WCG | Department of Infrastructure | Title-Deeds Restoration | 5600 | 2384 | 5280 |
| WCG | Mineral Resources and Energy | Integrated National Electrification Programme (Municipal) Grant | 3900 | 1000 | 1000 |
| WCG | Public works and infrastructure | Expanded Public Works Programme Integrated Grant for Municipalities | 3439 | 0 | 0 |
| National | Culture Affairs and Sport | Community Library services Grant | 3367 | 3498 | 3655 |
| National | National Treasury | Local Government Financial Management Grant | 1550 | 1550 | 1688 |
| WCG | Local Government | Fire Services Capacity Building Grant | 985 | 0 | 0 |
| National | Cultural Affairs and Sport | Development of Sports and Recreation Facilities | 423 | 0 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| WCG | Department of Infrastructure | Municipal accreditation and capacity building grant | 245 | 249 | 249 |
| WCG | DEADP | Regional Socio-Economic Projects (RSEP) Programme Municipal Projects | 200 | 0 | 0 |
| WCG | Provincial Treasury | Western Cape Financial Management Capacity Grant | 150 | 0 | 0 |
| WCG | Local Government | Community Development Worker Operational Support Grant | 1320 | 132 | 132 |
| WCG | Local Government | Thusong Service Centres Grant (Sustainability: Operational Grant) | 0 | 150 | 145 |
| | | | 211307 | 193589 | 214575 |
| | | | | | |

## ANNEXURE 07 - Additional IAS in WLM

| No. | Genus | Species | Common Name | NEM:BA category |
|---|---|---|---|---|
| 1 | *Acacia* | *baileyana* | Baileys Wattle | 3 |
| 2 | *Acacia* | *cyclops* | Red Eye | 2 |
| 3 | *Acacia* | *dealbata* | Silver Wattle | 1b |
| 4 | *Acacia* | *elata* | Peppertree Wattle | 1b |
| 5 | *Acacia* | *implexa* | Screw - pod wattle | 1a |
| 6 | *Acacia* | *longifolia* | Long-leafed Wattle | 1b |
| 7 | *Acacia* | *mearnsii* | Black Wattle | 2 |
| 8 | *Acacia* | *melanoxylon* | Blackwood | 2 |
| 9 | *Acacia* | *saligna* | Port Jackson Willow | 1b |
| 10 | *Agave* | *americana* | American Agave | |
| 11 | *Agave* | *sisalana* | Sisal | |
| 12 | *Arundo* | *donax* | Giant Spanish Reed | 1b |
| 13 | *Atriplex* | *nummularia* | Old Man Saltbush | 2 |
| 14 | *Caesalpinia* | *decapetala* | Mauritius Thorn | |
| 15 | *Cereus* | *jamacaru (C. peruvianus)* | Queen-of-the-Night | 1b |
| 16 | *Cestrum* | *aurantiacum* | Yellow or Orange Cestrum | |
| 17 | *Cestrum* | *laevigatum* | Ink Berry | 1b |
| 18 | *Cestrum* | *parqui* | Chilean Cestrum | |
| 19 | *Chromolaena* | *odorata* | Paraffin/Triffid Weed | 1a |
| 20 | *Eucalyptus* | *camaldulensis* | River Red Gum | 2 |
| 21 | *Eucalyptus* | *cladocalyx* | Sugar Gum | 2 |
| 22 | *Eucalyptus* | *conferruminata* | Bald Island Marlock | 2 |
| 23 | *Eucalyptus* | *diversicolor* | Karri | 2 |
| 24 | *Eucalyptus* | *grandis* | Saligna Gum | 2 |
| 25 | *Eucalyptus* | *lehmanii* | Spider Gum | |
| 26 | *Eucalyptus* | *macarthurii* | Woollybutt gum | 2 |
| 27 | *Eucalyptus* | *maculata* | Spotted Gum | |
| 28 | *Eucalyptus* | *paniculata* | Grey Ironbark | |
| 29 | *Eucalyptus* | *sideroxylon* | Black Ironbark | |
| 30 | *Eucalyptus* | *smithii* | Blackbutt Peppermint | |
| 31 | *Eucalyptus* | *tereticornis* | Forest Red Gum | 2 |

## ANNEXURE 08 - Areas identified for incremental upgrading

Areas identified for incremental upgrading have been tabulated below, along with their associated projects in accordance with the approved housing pipeline.

| Settlement | Project name | Location | Project Detail |
|---|---|---|---|
| Ceres | Nduli 181 | - Mooiblom<br>- Eluxolweni<br>- Mnandi<br>- Nkonjane<br>- Amos<br>- Zibonele | - Combination of top structures, serviced sites, in-situ upgrading and provision of basic services.<br>- Project requires the re-allocation of a portion of informal beneficiaries to Phase H (529 serviced sites) in Vredebes.<br>- The re-allocation of structures in R46 road reserve (Mooiblom) is urgent as the road is prioritized for upgrading due to current poor condition but also as a pre-requisite for the further development of Vredebes. |
| Tulbagh | Tulbagh 427 Housing project (completion of project) | - Kleinbegin<br>- Helpmekaar | - 2013 project was not completed as sites was illegally occupied preventing any further continuation of the project.<br>- Project can only be completed when occupiers has been reallocated |
| Wolseley | Pine Valley Informal Settlement | - Pine Valley Informal Settlement | - Limited to no availability of basic services.<br>- Future project likely to include a combination of in-situ upgrades, super blocks and basic services (ABS). |
| Wolseley | Montana (700) | - Montana | - Long term top structure project consisting of development of portion of land to the east of Montana for qualifying beneficiaries.<br>- Availability of electricity and bulk infrastructure (especially bulk water storage) to be addressed before project can commence. |
| Prince Alfred's Hamlet | Prince Alfred's Hamlet Informal Settlement | - Prince Alfred's Hamlet Informal Settlement | - No availability of basic services.<br>- Project would likely include a combination of in-situ upgrades, super blocks and basic services (ABS).<br>- In some cases, re-allocation would be required. |

## **ANNEXURE 09** – Intensive Rural Development Corridors

An Intensive Rural Development Corridor (IRDC) is a designated development area or precinct located along or in proximity of prominent transport links and at intersections, regional, emerging regional and local agricultural service centres and rural settlements. intended to guide and support intensive rural development activities. The purpose of the IRDC is to promote agricultural production through the intensification of land use and rural activities that will result in the effective and sustainable utilisation of natural resources such as land and water, with improved economic outcomes. The IRDC is therefore aimed at mobilising and expanding access to rural resources while accommodating the sustainable growth and management of this unique area.

The intention of the IRDC is to support and allow intensive agriculture, agriculturally related industries and commercial opportunities, exhibition centres, and the internal densification of agricultural units in order to stimulate growth and economic development along the corridor. The corridor also supports the development of commercial infrastructure on farms within the IRDC area. In addition, the IRDC aligns with the broader strategic direction of the Provincial Spatial Development Framework and the Municipal Integrated Development Plan, which emphasise strengthening the regional agri-park initiative. By creating an integrated spatial environment for agri-processing, value-chain development and agri-business support services, the IRDC contributes to the long-term functionality and growth of the agri-park system within the wider rural landscape.

To achieve its purpose, the IRDC promotes specific land uses such as intensive agricultural and agricultural-related production and processing, mixed uses accommodating service industries, transport services, tourism-related facilities, rural living opportunities on smaller agricultural units, and small-scale agri-processing on farms. The IRDC aims to ensure a responsible and sustainable rural development pattern that protects the essence, integrity, and character of the rural area.

Implementation of the IRDC should therefore be undertaken with sensitivity towards space, agricultural uses, natural resources, and the natural beauty of the environment. New planned developments within the corridor will also assist the municipality in creating opportunities for the provision of bulk service infrastructure, which will reduce environmental impact and enable more sustainable development within this unique rural landscape.

**The following design guidelines should inform development within the IRDC:**

- Landscape and Environmental Sensitivity
  - Maintain the visual quality and natural beauty of the rural environment
  - Integrate buildings, infrastructure and land uses into the landscape by using natural topography, vegetation and existing farm patterns.
  - Avoid development on visually prominent ridgelines, sensitive ecological areas and high-value agricultural land where possible.
- Agricultural Support and Intensification

  - Prioritise land uses that directly support agricultural production, agri-processing and rural enterprise development.
  - Encourage clustering of agricultural support facilities to enhance efficiency and reduce infrastructure demand.
  - Allow internal densification of agricultural units only where it improves productivity and does not conflict with core agricultural operations.
  - Reinforce the regional agri-park initiative by enabling facilities, infrastructure and land uses that support agri-processing, storage, training, logistics and other value-chain functions required for the agri-park model.
- Built Form and Rural Character
  - Ensure that new built structures contribute to the rural character, using simple, functional and context-appropriate forms.
  - Limit building heights and bulk to maintain openness and avoid dominating the rural landscape.
  - Use materials and colours that blend with the surrounding environment.
- Infrastructure and Servicing
  - Align new developments with the municipality's plans for bulk infrastructure provision to promote long-term sustainability.
  - Support shared infrastructure solutions (e.g., shared access roads, water systems, and energy solutions) where feasible.
  - Apply water-wise and resource-efficient design principles to minimise pressure on natural resources.
  - Facilitate efficient linkages between primary producers, agri-processing facilities and distribution networks to strengthen the operational integration of the agri-park system.
- Mobility and Access
  - Maintain and enhance safe, efficient rural mobility networks for agricultural transport, workers and service providers.
  - Ensure that access points to the corridor are safe and do not compromise agricultural activities or rural character.
- Socio-Economic Integration
  - Support land uses that create economic opportunities for rural communities, including tourism, service industries and small-scale agri-processing.
  - Promote mixed uses where appropriate to strengthen rural livelihoods while maintaining the agricultural focus of the corridor.

## **ANNEXURE 10 -** Directives of the Department of Infrastructure (DOI) Transport Infrastructure Branch

DOI Transport Infrastructure Branch approval is required for land use change and developments adjacent to the Proclaimed Provincial Road Network.

**Open Space Systems**

Proposals for occasional activities at modal interchanges and intersections, accommodating a variety of users in and uses along major vehicular and public transport routes, appropriate road cross-section widths (provide for vehicle traffic, parking, pedestrian movement, cycling and landscaping) and open space systems.

Opportunities to promote Agri-industries and Processing, Land Reform and Agritourism including development of tourism and recreational routes and destinations, activities or establishment of farm stalls and accommodation facilities.

Development of Tourism routes and destinations to be undertaken in collaboration with and to the approval of the Regional Tourism Liaison Committee (RTLC) and DOI Transport Infrastructure Branch.

Tourism and Agritourism: Provision of farm stall accesses and tourism view or interest points to be provided subject to DOI Transport Infrastructure Branch approval where access is obtained from the Proclaimed Provincial Road network.

**Tourism and Agritourism: Settlements and Rural Settlements and Sense of Place**

*Landscape/Develop:*

- Promote improved roadside signage and buildings in sensitive landscapes;
- Develop understated, unique gateways/entry point features to settlements;
- Develop support infrastructure and spaces for festivals, events and celebrations;
- Promote scenic and heritage routes and the development of special management guidelines.

All proposals adjacent to or within the road reserve or the Proclaimed Provincial Road Network are subject to DOI Transport Infrastructure Branch approval.

All measures along the Proclaimed Provincial Road Network are subject to DOI Transport Infrastructure Branch approval.

DOI Transport Infrastructure Branch, Sub-directorate Road Use Management decision (approval) is required, and it will need to be consulted about any impact (direct or indirect) on or adjacent to the Proclaimed Provincial Road Network assets including:

a) Corridor development including but not limited to scenic, tourism, freight, etc. Consider applicable Arterial Management Plans where these exist or where warranted. Arterial Management Plans are to be developed or approved by the DOI Transport Infrastructure Branch;

b) Activity Streets;

c) Node Development/ Access Provision;

d) Identification of scenic routes and/or rural areas and any Scenic Drive (or similar) Policy to promote the Cultural Landscape and sense of place;

e) Outdoor Advertising (adjacent to, and within the road reserve of the Proclaimed Provincial Road Network) and development of related Policy are subject to DOI Transport Infrastructure Branch approval;

f) Traffic Calming as the Proclaimed Provincial Road Network serves a vital mobility function, providing connections between provincial towns and settlements and for the movement of citizens and goods, and in so doing, supports economic activity in the Western Cape;

g) Public Transport proposed projects and new links;

h) Renewal Energy Generation: Wind and Solar Farm Sites;

i) Location of bulk utilities sites to provide key bulk infrastructure needs;

j) Land use changes;

k) Any intensification including sensitive infill or redevelop of major arterial axes (develop both sides of activity streets and corridors to concentrate activities);

l) Expansion of biospheres and nature reserves where there are roads and infrastructure present;

m) Project Implementation: Implementation timing and funding of DOI led projects is to be determined by DOI Transport Infrastructure Branch in accordance with the relevant Provincial Budget, commonly referred to as Vote 10. This includes maintenance, upgrade and new construction works as applicable;

n) Road Authority Boundaries/Urban Edge: Amendment to the urban edge has an impact on road authority boundaries. Any amendments made to formal, agreed upon, urban edge boundaries need to be made in consultation with the relevant Road Authority/authorities; o) Proposals for occasional activities at modal interchanges and intersections, accommodating a variety of users in and uses along major vehicular and public transport routes, appropriate road cross sections widths (provide for vehicle traffic, parking, pedestrian movement, cycling and landscaping) and open space systems;

p) Development of intersections as nodes;

q) Opportunities to promote Agri-industries and Processing, Land Reform and Agritourism including development of tourism and recreational routes and destinations, activities or establishment of farm stalls and accommodation facilities. Development of Tourism routes and destinations to be undertaken in collaboration with and to the approval of the Regional Tourism Liaison Committee (RTLC);

r) Tourism and Agritourism: Provision of farm stall accesses and tourism view or interest points where access is obtained from the Proclaimed Provincial Road network;

s) Tourism and Agritourism: Settlements and Rural Settlements and Sense of Place;

t) Landscape: improved roadside signage and building placement in sensitive landscapes, understated, unique gateways/entry point features to settlements, support infrastructure and spaces

- for festivals, events and celebrations and scenic and heritage routes and the development of special management guidelines.

Roads Master Plans: The Municipality is responsible for the development of a Municipal Roads Master Plan. The DOI Transport Infrastructure Branch is to be consulted where proposals impact (directly or indirectly) the Proclaimed Provincial Road Network.

Provision of access to and from the Proclaimed Provincial Road Network is to be assessed and provided in accordance with the WCG DTPW (now DOI) Access Management Guidelines (2020). Property Developments need to be undertaken with due consideration not only of the provision of direct access and egress, but also the impact on the surrounding road network.

Provision of farm stall accesses and tourism view or interest points where access is obtained from the Proclaimed Provincial Road network.

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

# INDIGENT POLICY

## OUR VISION

A Municipality that cares for its community, creating growth and opportunities.

## OUR MISSION

The Witzenberg Municipality is committed to improve the quality of life of its community by:

- Providing and maintaining affordable services.
- Promoting Social and Economic Development
- The effective and efficient use of available resources
- Effective Stakeholder and Community participation

Amended Council 15/06/2010
Amended Council 28/09/2011
Amended Council 18/05/2016
Amended Council 30/05/2017
Amended Council 30/05/2019
Amended Council 27/05/2020
Amended Council 08/10/2021
Amended Council 30/05/2022
Amended Council 28/03/2023
Amended Council 30/05/2023
Amended Council 16/05/2024
Amended Council 30/05/2025

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10. DISPUTES
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## 1. INTRODUCTION

Witzenberg acknowledges the fact that priority must be given to the basic needs of the community, and that the social and economic development of the community is assisted to provide access to the basic level of service in terms of the Constitution of South Africa, Sect 152 (1) (b) and 153 (b).

To make basic services accessible to the poor and to contribute to poverty alleviation program of National Government, the Council will allocate funds to assist the Poor. This policy, the Indigent Policy, is the tool to ensure that eventually the poor is in the safety net and are protected from measures to deny them access to the basic services. It is however acknowledged that the assistance will only be possible with the assistance of National Governments Fiscal support.

## 2. AIM

To ensure a sound and sustainable manner to provide affordable basic services to the Poor by means of assisting them financially within the legal framework of the powers and functions of the Municipality in order to improve the livelihood, in an effort to creating a prosperous Municipality free of poverty.

## 3. OBJECT OF THE POLICY

The object of this policy is to:

- Ensure a transparent, accountable and sustainable manner to assist the poor to access of basic services as defined later in the policy.
- Ensure a sustainable manner to assist the poor with the graveyard costs, transfer duties and to change the municipal accounts in the cases of death, legal separation, divorce, etc. when necessary; and to
- Ensure that a fair portion of the equitable share, as provided by National Government, is utilized as a contribution to poverty alleviation.

## 4. LEGAL FRAMEWORK

The legal framework within to provide basic services, are in terms the Constitution of South Africa:

- Sect 152 (1) (b) – provision of services in sustainable manner,
- Sect 153 (b) – participation in national and provincial programs, and
- Sect 156 – powers and functions to be performed by the municipalities.

Section 74(2)(c) of the Systems Act, Act 32 of 2000 deals with the ability of the municipality to make provision for the provision of access to at least basic services for the poor households. Sect 118 of the same Act provides the powers to the Municipality to issue clearance certificates and to hold back those of owners who are in arrears.

It is also seen that Sect 151(1) (b) of the Constitution, read with Section 74(2) (c) of the systems act provides enough powers to the Municipality to subsidize the poor about other tariffs as well as to ensure that the household can maintain access to basic services when the head of the household should pass away.

## 5. DEFINITIONS

In this policy the under mentioned means, unless the context indicates otherwise-

"Bond expenditure" – Monthly interest and redemption payments on a bond registered in the name of the name of the head of the family, or his or her spouse on condition that the applicant(s) occupies the house.[1]

"Household" a family unit consisting of a head of the family, and his or her spouse.[2]

"Indigent household" a household that complies with the criteria as determined in section 6 of this policy.

"Income" All sources of income of a head of the family, and his or her spouse[3], for example salaries, allowances, pensions, rental and business income not limiting it to the examples mentioned, excluding state child support grants, care dependency grants, foster care grants or maintenance support.[4]

"Spouse" includes husband, wife or living partner, including traditional marriages.[5]

## 6. CRITERIA

Assistance is provided to households that meet the criteria as set out in 6.1, to old age homes that meet the criteria as set out in 6.2 and to schemes aimed at providing housing for the less privileged elderly as set out in 6.3.

6.1. The qualification criteria for urban households to receive assistance are as follow:

6.1.1. The head of the household must be a South African citizen;

6.1.2. An application on the prescribe form, fully completed with the required information and signed, must be provided;

6.1.3. The household, except in the case of rural households, must receive an account from the Municipality of Witzenberg;

6.1.3.1. If the municipal account is not in the name of the people residing in the house the following procedures may be followed:

6.1.3.1.1. An indigent application process to determine whether the household qualifies for benefits – if they qualify then:

6.1.3.1.1.1. A letter from the owner, or the executer of the estate, if applicable, authorising the municipality to open a service account in the name of the person residing in the house;

6.1.3.1.1.2. If the owner has died and an executer has not been appointed, all the children of the deceased must give permission with an affidavit that the account can be opened in the specific person's name;

6.1.3.1.1.3. In the case of municipal property, the housing committee will determine the lessee.

6.1.3.1.2. In exceptional circumstances the municipal manager can authorise the opening of an account in the name of the person residing on the premises. (When it is not possible to obtain approval from the owner/s or heir/s to open an account in the name of the people residing in the house)

1 Amended Council 28/03/2023.

2 Amended Council 30/05/2019.

3 Amended Council 30/05/2019.

4 Amended Council 28/09/2011.

5 Amended Council 30/05/2019.

6.1.3.1.3. The municipal manager is delegated to write off the old debt on the property if the property is transferred into the name of the beneficiary within 24 months after the approval of the indigent application.[6]

6.1.4. No member of the household, except in the case of rural households which resides on the farm where he/she works and is not the owner, may own a fixed property other that the site on which the household resides; and

6.1.5. The household joint gross income may not exceed the level of R 6,000.00[7] per month. The average monthly income for seasonal workers may be calculated by multiplying the monthly income with the number of months the person normally works and dividing the answer by 12. The monthly income for weekly wages may be calculated by multiplying the weekly wage by 4.3.[8]

6.1.5.1. The household income as per paragraph 6.1.5 may be reduced with the monthly bond expenditure.[9]

6.1.6. Two individual government pension (old age or disability) that exceeds the threshold as per 7.1 may qualify for the 100% benefit if it is the only household income.[10]

6.1.7. The municipal manager may approve a household as indigent in exceptional circumstances.[11]

6.1.8. As a pre-requisite the municipality will install water demand management meters free of charge at indigent properties as a prerequisite to be registered as an indigent and all water leaks on the property will be repaired by the municipality at the cost of the municipality.[12]

6.1.9. No applicants who have a mobile shop in their erven (whether they are the owner or operator of the shop or not) is eligible for any Indigent benefit;[13]

6.1.10. No Indigent application will be approved if any illegal trading is conducted on the property;[14]

6.1.11. Where there is a business operated by the main account holder or their spouse/ life partner, an affidavit must be accompanied stating that the income (profit) from the business is not more than the thresholds of the Indigent (100% or 50%) subsidy. Where discretion regarding this matter is needed, the application is to be referred to the Municipal Manager or Director Community Services for approval.[15]

6.1.12. The households on the Eskom list for free electricity units qualify for full indigent benefits.[16]

6.1.13. The households in informal areas qualify for full indigent benefits.[17]

6.2. The qualification criteria for old age homes in order to receive assistance are as follow:

6.2.1. More than 50% of the residence within the old age home must receive less than R 5,000[18] income per month; and

6 Amended Council 08/10/2021

7 Amended Council 16/05/2024

8 Amended Council 08/10/2021

9 Amended Council 28/03/2023.

10 Amended Council 30/05/2019, Amended by Council 08/10/2021

11 Amended Council 30/05/2017.

12 Amended Council 27/05/2020.

13 Amended Council 08/10/2021

14 Amended Council 08/10/2021

15 Amended Council 08/10/2021

16 Recommended for inclusion

17 Recommended for inclusion

18 Amended Council 16/05/2024

6.2.2. An application on the prescribe form, fully completed with the required information and signed, must be provided.

6.3. People residing in approved schemes aimed at providing housing for the less privileged elderly will qualify automatically for the full indigent benefit.:

6.3.1. Maple Park
6.3.2. Moredou
6.3.3. Hamlet Selfsorg oord.
6.3.4. Other schemes approved by council.[19]

## 7. BENEFITS

All benefits are awarded in the form of free use consumption tickets or as a subsidy on the municipal account.

The following benefits are available for:

7.1. Households with a joint monthly gross income less bond cost, not exceeding R 5,000.[20]

7.1.1 Property rates

In terms of the Property Rates Act, Act 6 of 2004, section 17(h) all residential sites are exempt from the first R 15,000 of the market value on property. As additional subsidy the Municipality will increase this level to R135 000 by means of a subsidy in the form a credit on the municipal account. This subsidy will be equal to the smallest of R 135 000 market value or the total valuation of property.[21]

7.1.2 Electricity

A subsidy equal to the amount charged for the first 50 kWh consumed per month.

7.1.3 Water

A subsidy equal to the amount charged for the first 10[22] kilolitres consumption per month as well as 100% subsidy on the basic charge for water, where the Municipality is the service providers.

7.1.4 Sanitation

A subsidy equal to 100% of the amount charged for the service per month where the Municipality is the service provider.

7.1.5 Refuse removal

A subsidy equal to 100% of the amount charged for the service per month where the Municipality is the service provider.

7.1.6 House rental

A subsidy equal to 100% of the amount charged in the case of municipal sub economical rental stock as house rental per month.

7.1.7 Graveyard costs

19 Amended Council 08/10/2021
20 Amended Council 16/05/2024
21 Amended Council 30/05/2023
22 Amended Council 30/05/2025

A subsidy equal to 100% of the amount charged for graveyard cost. The subsidy can be in terms of every deceased member of the household and minor dependents.

7.1.8 Transfer costs

7.1.8.1. A subsidy equal to 100% of the amount charged for transferring the municipal services accounts as a result of death of the head of the household. In the event of separation or divorce, the person who is residing at this plot, qualifies for the subsidy on transfer costs. This household is also exempt from making a consumer deposit or to increase the existing deposit.

7.1.8.2. A subsidy equal to 100%, but limited to R 5000.00[23] of the costs of an attorney to transfer the property into the spouse name, as a result of death of the head of the household whilst approved as an Indigent household and the current, registration is not in both parties' name registered in the deeds office. The appointment of the attorney is entirely the prerogative of the Municipality.

7.2. Households with a joint monthly gross income less bond cost, between R 5,000 and R 6,000.[24]

7.2.1. Property rates

In terms of the Property Rates Act, Act 6 of 2004, section 17(h) all residential sites are exempt from the first R 15,000 of the market value on property. As additional subsidy the Municipality will increase this level to R135 000 by means of a subsidy in the form a credit on the municipal account. This subsidy will be equal to the smallest of R 135 000 market value or the total valuation of property.[25]

7.2.2. Electricity

A subsidy equal to 100% of the amount charged for the first 25 kWh consumed per month, where the Municipality is the service provider.

7.2.3. Water

A subsidy equal to 100% of the amount charged for the first 5[26] kilolitres consumption per month as well as 50% subsidy on the basic charge for water, where the Municipality is the service provider.

7.2.4. Sanitation

A subsidy equal to 50% of the amount charged for the service per month where the Municipality is the service provider.

7.2.5. Refuse removal

A subsidy equal to 50% of the amount charged for the service per month where the Municipality is the service provider.

7.2.6. House rental

A subsidy equal to 50% of the amount charged in the case of municipal sub economical rental stock as house rental per month

7.2.7. Graveyard costs

23 Amended Council 08/10/2021

24 Amended Council 16/05/2024

25 Amended Council 16/05/2024

26 Amended Council 30/05/2025

A subsidy equal to 50% of the amount charged for graveyard cost. The subsidy can be in terms of every deceased member of the household and minor dependents.

7.2.8. Transfer costs

7.2.8.1. A subsidy equal to 50% of the amount charged for transferring the municipal services accounts as a result of death of the head of the household. In the event of separation or divorce, the person who is residing at this plot, qualifies for the subsidy on transfer costs. This household is also exempt from making a consumer deposit or to increase the existing deposit.

7.2.8.2. A subsidy equal to 50%, but limited to R 5000.00[27] of the costs of an attorney to transfer the property into the spouse name, as a result of death of the head of the household whilst approved as an Indigent household and the current registration is not in both parties name registered in the deeds office. The appointment of the attorney is entirely the prerogative of the Municipality.

7.3. The rebates in terms of sections 7.2.2', 7.2.3, 7.2.4, 7.2.5 and 7.2.6 is subject to the payment of the municipal account by the applicant. The accounts will be monitored on regular intervals and if it is found that the applicant failed to pay the monthly account, the rebates may be stopped.

7.4. Old age Homes

7.4.1. Electricity

A subsidy equal to 10% of the amount charged for the service per month

7.4.2. Water

A subsidy equal to 81.2% of the amount charged for the service per month

7.4.3. Sanitation

A subsidy equal to 59% of the amount charged for the service per month.

7.4.4. Refuse removal

A subsidy equal to 33% of the amount charged for the service per month.

7.5. The municipal manger is delegated to write off all outstanding debt on indigent accounts as at 30 September 2021 and all outstanding debt of new approvals as a once off benefit.[28]

7.6. If an applicant failed to pay the monthly account, 30% of prepaid electricity purchases may be utilised as payment on the municipal account.[29]

**8. RESTRICTIONS / LIMITATIONS ON INDIGENT RELIEVE:**[30]

8.1. The water meters of indigents who consumed in excess of 6 kilolitre water per month and do not pay regularly for the excess can be replaced with water management meters, and the consumption can be limited to a minimum of 200 litres per day (6 kilolitres per month);

27 Amended Council 08/10/2021

28 Amended Council 08/10/2021

29 Amended Council 08/10/2021

30 Amended council 28/09/2011

8.2. The electricity meters of indigents who consumed in excess of 50 kWh units of electricity per month and do not pay regularly for the excess can be replaced with split prepaid meters and the connection can be limited to a minimum of 40 Amps;[31]

8.3. The cost of the replacement meters will be borne by the municipality.

## 9. ADMINISTRATIVE PROCEDURES

### 9.1. Organizational Structure

The organizational structure dealing with assistance to the poor is split in decision making and execution.

The decision making component will consist of the elected councillors in the Finance Committee, with the execution unit being the advisors of the committee.

Responsibilities of the Committee:

This committee will ensure that recommendations be made with regard to:

- Policy changes;
- Monitoring of the assistance provided; and
- Serve as the dispute handling committee.

The execution portion will be dealt with by the Social and Economic Development unit of Witzenberg Municipality.

Responsibilities of the unit will include at least:

- Assist households with applications;
- Consider applications according to criteria
- Approve applications;
- Ensure implementation of approved applications;
- Keep administrative record of all applications,
- Assist in reconciling information with the financial system; and
- Prepare monitoring reports.

### 9.2. Application Procedure – First/new applications

9.2.1. The head of the household, if not the municipal account holder supported by the municipal account holder, must apply for the subsidy in person. The onus to apply is placed on the head of household.

9.2.2. The application must be on the prescribe application form. Attached as Annexure 12.1.2.

9.2.3. The application form must at least include the following documents:

9.2.3.1. Copy of the latest municipal accounts, where applicable;
9.2.3.2. Copy of the head of the household identification document and in the case of not the account holder the account holder documentation;
9.2.3.3. Copy of the deceased identification and death certificate documents, where applicable;
9.2.3.4. Proof of income, certified by employer as a true reflection, if applicable;
9.2.3.5. Copy of the pension card, UIF card, or interest certificate, etc., if applicable;
9.2.3.6. An affidavit that certifies that the information provided is the truth and nothing but the truth. (Attached as Annexure 12.1.3)

31 Amended Council 08/10/2021

9.2.3.7. Copy of the last three months' bank statements when required; and
9.2.3.8. Additional information such as tax information or other information may be requested as mandatory for the indigent application process.[32]

9.2.4. The municipality acknowledged the fact that support must be offered in order to ensure access to the subsidy. For this purpose, a unit is in tack to assist the poor. All applications must be lodged at this unit, called the Social & Economic Development unit of Witzenberg Municipality.

9.2.5. The Municipality reserves the right that an official of the unit may visit the household residing place in order to establish or confirm the information provided.

9.2.6. The Municipality reserves the right to verify information received by means of ITC checks.[33]

9.2.7. The Municipality undertakes to remind the household, ±two months prior to expiry of the approval, of the expiry. The non-receiving of the notice in the form of a house visit, letter or via the municipal account will not place the responsibility on the Municipality to ensure re-application.

9.2.8. Elderly people and or people with medical conditions may apply for house visits for application purposes.[34]

9.2.9. No credit control measures will be implemented for a period of two months from date of application, to allow for the follow up and consideration of the application.[35]

**9.3. Renewal procedure[36]**

9.3.1. For renewal purposes the application procedure may be replaced by an affidavit stating:

9.3.1.1. There have been no changes in the income of the household;
9.3.1.2. The households' income is still below the monthly thresholds as per the municipal indigent policy;
9.3.1.3. That the person making the affidavit acknowledge that it is a criminal offence to make a false declaration.

9.3.2. Where the applicant(s) are 60 years and older and their application has been approved they only need to provide proof of living for the renewal of their benefits.[37]

**9.4. Measurement and duration of applications for approval**

9.4.1. Measurement whether the application qualify in terms of the criteria as set in section 6 is based on the information as on the date of the application. The municipality reserves the right to lodge their own investigation in order to ensure compliance with the criteria.

9.4.2. An approved application is valid for a period of twelve months.

9.4.3. If an applicant's financial position changes and it is of a permanent nature the applicant must inform the Municipality of the change. If the change affects the household in such a manner that it no longer meet the criteria as set in section 6 the approval will automatically stop.

9.4.4. The onus rest with the applicant to inform the Municipality of any such changes.

9.4.5. The approval will stop automatically two months after the head of the household passed away. If the household left behind is still financially in the same position the subsidy must be transferred to the new head of the household. The onus to apply is placed on the new head of the household.

32 Amended Council 08/10/2021
33 Amended Council 30/05/2019
34 Amended Council 08/10/2021
35 Amended Council 08/10/2021
36 Amended Council 08/10/2021
37 Paragraph 9.3.2 Added by Council 30/05//2022

9.4.6. Where the applicant is deceased the surviving next of kin (husband/wife/child/grandchild) have to apply as the new head of the household.[38]

9.4.7. The applicant must:[39]

- indicate that the owner is deceased;
- attached an affidavit (declaration) that he or she is the person to whom the house has been allocated to in the estate;
- If there is no estate, all surviving next of kind have to give consent to the applicant to occupy the estate property.

## 10. DISPUTES

Any dispute based on the administrative process or approval of an application will be dealt with by the Finance Committee. The Committee may call the applicant to put their dispute in words or ask the applicant to put it in writing. The Social and Welfare unit must be afforded to provide the committee with documentary proof of the process followed and or reasons for the decision made. The committee may not include in their decision any deviation of this policy.

## 11. TERMINATION OF INDIGENT SUPPORT[40]

Indigent Support will be terminated under the following circumstances:

11.1. Death of account-holder.
11.2. Upon sale of the property.
11.3. When circumstances in the indigent household have improved in terms of a gross income exceeding the limit.
11.4. If the applicant is found to have furnished false information regarding indigent status.
11.5. If the household head owns ~~a business or~~[41] a second property or there is a business operated in the property.
11.6. If it is determined during a visit that the household does not meet the requirements any longer.[42]
11.7. If there is any illegal trading on the property.[43]

## 12. COMMENCEMENT DATE

This amended policy takes effect when approved by Council.

38 Paragraph 9.3.6 Added by council 27/05/2020
39 Paragraph 9.3.7 Added by council 27/05/2020
40 Added by council 27/05/2020
41 Amended Council 08/10/2021
42 Amended Council 08/10/2021
43 Amended Council 08/10/2021