2025/2026
Quarterly Budget Statement Report
Section 52(d) – 4th Quarter

for the period: 01 April 2026 to 30 June 2026

Financial data is in respect of the financial year 1 July 2025 to 30 June 2026

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

MFMA – Municipal Finance Management Act (No 53 of 2003). The principal 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
Municipal Manager
Directors and officials

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 30 June 2026. I do submit this report in compliance with relevant legislation.

The year-to-date recovery rate for the year, excluding traffic fines and interest, is 92%. The annual target for debt collection is 93%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

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

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

We are in process the secure an additional 5 mVA electricity from ESKOM at a cost of R 33 million. A security guarantee of R 30 million is required by Eskom.

The storm damage of 11 to 12 May 2026 had a negative impact on the economy of Witzenberg and the finances of the municipality. Some areas were without electricity for long periods while the supply to other areas was limited. The electricity supply was back to normal on 26 June 2026. I want to express my gratitude to Eskom, local businesses and everybody who worked together to restore the electricity supply.

T Abrahams

COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Municipal Manager's quality certification

QUALITY CERTIFICATE

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

MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY

Date: 20/07/2026

FINANCIAL REPORT

For the period 1 July 2025 to 30 June 2026, 98% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 92% of the debits raised were collected for the period under review, while the target is 93%.

100% of the budgeted operational expenditure was incurred during the reporting period.

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.

93 % of the budgeted capital expenditure was incurred during the reporting period.

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	6 225	116 790	120 291	(3 501)	-3%	120 291
Service charges	508 072	586 957	601 157	42 720	605 347	601 157	4 191	1%	601 157
Investment revenue	18 758	23 567	23 567	1 801	15 210	23 567	(8 357)	-35%	23 567
Transfers and subsidies - Operational	150 058	182 230	188 070	873	166 186	188 070	(21 883)	-12%	188 070
Other own revenue	118 278	69 891	70 961	5 503	77 380	70 961	6 419	9%	70 961
Total Revenue (excluding capital transfers and contributions)	**902 486**	**982 936**	**1 004 045**	**57 121**	**980 914**	**1 004 045**	**(23 131)**	**-2%**	**1 004 045**
Employee costs	269 855	309 360	305 536	25 409	292 304	305 536	(13 232)	-4%	305 536
Remuneration of Councillors	12 315	13 228	13 228	1 034	12 504	13 228	(724)	-5%	13 228
Depreciation and amortisation	39 446	34 090	34 090	18 168	36 771	34 090	2 681	8%	34 090
Interest	7 847	10 742	10 585	166	1 757	10 585	(8 828)	-83%	10 585
Inventory consumed and bulk purchases	415 900	424 390	457 334	29 413	418 846	457 334	(38 488)	-8%	457 334
Transfers and subsidies	4 633	4 931	12 994	1 076	10 080	12 994	(2 914)	-22%	12 994
Other expenditure	195 685	222 593	218 841	173 829	284 337	218 841	65 496	30%	218 841
Total Expenditure	**945 681**	**1 019 335**	**1 052 609**	**249 095**	**1 056 599**	**1 052 609**	**3 990**	**0%**	**1 052 609**
Surplus/(Deficit)	**(43 195)**	**(36 399)**	**(48 564)**	**(191 974)**	**(75 685)**	**(48 564)**	**(27 121)**	**56%**	**(48 564)**
Transfers and subsidies - capital (monetary allocations)	40 834	27 535	27 535	11 118	26 732	27 535	(803)	-3%	27 535
Transfers and subsidies - capital (in-kind)	1 458	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**	**(27 923)**	**133%**	**(21 030)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**	**(27 923)**	**133%**	**(21 030)**
Capital expenditure & funds sources									
Capital expenditure	**82 874**	**75 047**	**104 523**	**29 874**	**97 297**	**104 523**	**(7 225)**	**-7%**	**104 523**
Capital transfers recognised	40 721	30 013	30 013	11 820	28 741	30 013	(1 272)	-4%	30 013
Borrowing	7 807	15 000	16 303	(691)	15 452	16 303	(851)	-5%	16 303
Internally generated funds	28 591	35 034	47 989	18 385	52 744	47 989	4 755	10%	47 989
Total sources of capital funds	**77 119**	**80 047**	**94 305**	**29 514**	**96 937**	**94 305**	**2 632**	**3%**	**94 305**
Financial position									
Total current assets	343 429	293 805	259 761		275 064				259 761
Total non current assets	1 047 671	1 220 387	1 271 707		1 257 811				1 271 707
Total current liabilities	143 684	46 268	121 380		136 847				121 380
Total non current liabilities	93 514	192 053	161 348		175 211				161 348
Community wealth/Equity	1 250 343	1 275 870	1 263 331		1 220 816				1 263 331
Cash flows									
Net cash from (used) operating	315 789	97 347	105 722	28 490	31 010	105 722	74 712	71%	969 157
Net cash from (used) investing	(70 885)	(80 047)	(94 293)	(27 833)	(98 128)	94 293	192 420	204%	94 293
Net cash from (used) financing	(65)	–	–	(14 864)	5 988	–	(5 988)		–
Cash/cash equivalents at the month/year end	**561 084**	**227 137**	**210 066**	**–**	**137 498**	**398 651**	**261 153**	**66%**	**1 262 077**

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	49 105	7 391	5 473	5 277	5 030	10 675	35 193	178 859	297 003
Creditors Age Analysis									
Total Creditors	13 054	52	–	–	–	–	–	–	13 106

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**	**165 685**	**9 716**	**145 829**	**165 685**	(19 856)	-12%	**165 685**
Executive and council		10 834	308	308	3	37	308	(271)	-88%	308
Finance and administration		145 204	164 636	165 377	9 713	145 792	165 377	(19 585)	-12%	165 377
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**206 083**	**171 856**	**179 522**	**7 591**	**202 902**	**179 522**	23 380	13%	**179 522**
Community and social services		158 535	141 914	141 914	832	159 475	141 914	17 561	12%	141 914
Sport and recreation		8 496	9 044	9 044	4 554	12 364	9 044	3 320	37%	9 044
Public safety		25 724	18 356	18 356	2 191	24 487	18 356	6 131	33%	18 356
Housing		13 327	2 542	10 208	14	6 576	10 208	(3 632)	-36%	10 208
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**5 427**	**5 541**	**4 250**	**185**	**12 544**	**4 250**	8 294	195%	**4 250**
Planning and development		4 802	2 407	2 563	173	4 697	2 563	2 134	83%	2 563
Road transport		598	122	122	11	7 847	122	7 725	6356%	122
Environmental protection		27	3 013	1 565	–	–	1 565	(1 565)	-100%	1 565
Trading services		**577 122**	**667 983**	**681 976**	**50 647**	**646 148**	**681 976**	(35 829)	-5%	**681 976**
Energy sources		399 466	448 729	483 722	35 137	471 992	483 722	(11 730)	-2%	483 722
Water management		83 537	93 390	93 390	9 283	78 709	93 390	(14 681)	-16%	93 390
Waste water management		51 284	72 294	51 294	2 970	51 534	51 294	240	0%	51 294
Waste management		42 836	53 571	53 571	3 258	43 912	53 571	(9 659)	-18%	53 571
Other	4	**109**	**146**	**146**	**101**	**224**	**146**	**78**	**53%**	**146**
Total Revenue - Functional	2	**944 779**	**1 010 471**	**1 031 579**	**68 239**	**1 007 646**	**1 031 579**	**(23 933)**	**-2%**	**1 031 579**
Expenditure - Functional										
Governance and administration		**158 266**	**161 273**	**159 502**	**17 172**	**151 999**	**159 502**	(7 503)	-5%	**159 502**
Executive and council		39 268	36 516	36 702	3 748	33 949	36 702	(2 753)	-8%	36 702
Finance and administration		115 436	118 496	116 538	13 163	114 326	116 538	(2 213)	-2%	116 538
Internal audit		3 562	6 261	6 261	261	3 725	6 261	(2 537)	-41%	6 261
Community and public safety		**144 275**	**162 979**	**163 932**	**16 001**	**141 880**	**163 932**	(22 052)	-13%	**163 932**
Community and social services		31 075	35 691	33 446	3 997	33 822	33 446	377	1%	33 446
Sport and recreation		41 112	51 222	49 650	5 482	45 063	49 650	(4 587)	-9%	49 650
Public safety		54 414	66 745	63 631	5 758	48 970	63 631	(14 661)	-23%	63 631
Housing		17 674	9 321	17 206	764	14 024	17 206	(3 181)	-18%	17 206
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**42 023**	**48 020**	**47 083**	**9 743**	**47 455**	**47 083**	371	1%	**47 083**
Planning and development		15 915	19 750	20 179	1 925	17 525	20 179	(2 653)	-13%	20 179
Road transport		23 113	21 118	22 813	7 294	27 207	22 813	4 394	19%	22 813
Environmental protection		2 994	7 152	4 091	525	2 722	4 091	(1 369)	-33%	4 091
Trading services		**600 095**	**645 988**	**681 038**	**205 828**	**714 215**	**681 038**	33 176	5%	**681 038**
Energy sources		427 144	442 295	472 517	36 986	436 953	472 517	(35 565)	-8%	472 517
Water management		64 135	61 526	62 461	78 392	111 911	62 461	49 450	79%	62 461
Waste water management		49 178	55 498	61 871	47 331	86 878	61 871	25 007	40%	61 871
Waste management		59 638	86 669	84 190	43 119	78 473	84 190	(5 716)	-7%	84 190
Other		**1 022**	**1 076**	**1 053**	**350**	**1 050**	**1 053**	**(3)**	**0%**	**1 053**
Total Expenditure - Functional	3	**945 681**	**1 019 335**	**1 052 609**	**249 095**	**1 056 599**	**1 052 609**	**3 990**	**0%**	**1 052 609**
Surplus/ (Deficit) for the year		**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**	**(27 923)**	**133%**	**(21 030)**

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**	**165 685**	**9 716**	**145 829**	**165 685**	(19 856)	-12%	**165 685**
Executive and council		10 834	308	308	3	37	308	(271)	(0)	308
Mayor and Council		10 778	227	227	3	37	227	(191)	(0)	227
Municipal Manager, Town Secretary and Chief		56	80	80	–	–	80	(80)	(0)	80
Finance and administration		145 204	164 636	165 377	9 713	145 792	165 377	(19 585)	(0)	165 377
Administrative and Corporate Support		1	11	11	–	0	11	(11)	(0)	11
Asset Management		105	–	–	–	–	–	–		–
Finance		144 426	163 524	164 265	9 406	145 230	164 265	(19 035)	(0)	164 265
Fleet Management		1	300	300	300	300	300	–		300
Human Resources		382	705	705	–	183	705	(522)	(0)	705
Information Technology		4	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media		–	6	6	–	–	6	(6)	(0)	6
Property Services		158	–	–	–	–	–	–		–
Supply Chain Management		127	90	90	7	79	90	(12)	(0)	90
Community and public safety		**206 083**	**171 856**	**179 522**	**7 591**	**202 902**	**179 522**	**23 380**	**0**	**179 522**
Community and social services		**158 535**	**141 914**	**141 914**	**832**	**159 475**	**141 914**	**17 561**	**0**	**141 914**
Aged Care		147 131	128 055	128 055	17	157 792	128 055	29 737	0	128 055
Cemeteries, Funeral Parlours and Crematoriums		274	280	280	14	379	280	99	0	280
Community Halls and Facilities		1 782	564	564	21	368	564	(196)	(0)	564
Libraries and Archives		9 348	13 016	13 016	780	936	13 016	(12 079)	(0)	13 016
Sport and recreation		**8 496**	**9 044**	**9 044**	**4 554**	**12 364**	**9 044**	**3 320**	**0**	**9 044**
Recreational Facilities		8 314	8 066	8 066	356	7 049	8 066	(1 017)	(0)	8 066
Sports Grounds and Stadiums		182	978	978	4 198	5 315	978	4 337	0	978
Public safety		**25 724**	**18 356**	**18 356**	**2 191**	**24 487**	**18 356**	**6 131**	**0**	**18 356**
Fire Fighting and Protection		31	877	877	121	911	877	33	0	877
Police Forces, Traffic and Street Parking Control		25 694	17 479	17 479	2 070	23 576	17 479	6 098	0	17 479
Housing		**13 327**	**2 542**	**10 208**	**14**	**6 576**	**10 208**	**(3 632)**	**(0)**	**10 208**
Housing		13 327	2 542	10 208	14	6 576	10 208	(3 632)	(0)	10 208
Economic and environmental services		**5 427**	**5 541**	**4 250**	**185**	**12 544**	**4 250**	**8 294**	**0**	**4 250**
Planning and development		**4 802**	**2 407**	**2 563**	**173**	**4 697**	**2 563**	**2 134**	**0**	**2 563**
Economic Development/Planning		–	400	556	–	–	556	(556)	(0)	556
Town Planning, Building Regulations and		3 805	2 007	2 007	173	4 697	2 007	2 691	0	2 007
Project Management Unit		996	–	–	–	–	–	–		–
Road transport		**598**	**122**	**122**	**11**	**7 847**	**122**	**7 725**	**0**	**122**
Roads		598	122	122	11	7 847	122	7 725	0	122
Environmental protection		**27**	**3 013**	**1 565**	**–**	**–**	**1 565**	**(1 565)**	**(0)**	**1 565**
Biodiversity and Landscape		27	3 013	1 565	–	–	1 565	(1 565)	(0)	1 565
Trading services		**577 122**	**667 983**	**681 976**	**50 647**	**646 148**	**681 976**	**(35 829)**	**(0)**	**681 976**
Energy sources		**399 466**	**448 729**	**483 722**	**35 137**	**471 992**	**483 722**	**(11 730)**	**(0)**	**483 722**
Electricity		396 603	448 729	483 722	33 239	468 992	483 722	(14 729)	(0)	483 722
Street Lighting and Signal Systems		2 863	–	–	1 898	3 000	–	3 000		–

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**	**9 283**	**78 709**	**93 390**	**(14 681)**	**(0)**	**93 390**
Water Distribution		83 537	93 390	93 390	6 108	72 118	93 390	(21 272)	(0)	93 390
Water Storage		–	–	–	3 175	6 591	–	6 591		–
Waste water management		**51 284**	**72 294**	**51 294**	**2 970**	**51 534**	**51 294**	**240**	**0**	**51 294**
Sewerage		35 469	72 294	51 294	2 970	51 534	51 294	240	0	51 294
Storm Water Management		2 772	–	–	–	–	–	–		–
Waste Water Treatment		13 042	–	–	–	–	–	–		–
Waste management		**42 836**	**53 571**	**53 571**	**3 258**	**43 912**	**53 571**	**(9 659)**	**(0)**	**53 571**
Solid Waste Disposal (Landfill Sites)		257	–	–	–	–	–	–		–
Solid Waste Removal		42 579	53 571	53 571	3 258	43 912	53 571	(9 659)	(0)	53 571
Other		**109**	**146**	**146**	**101**	**224**	**146**	**78**	**0**	**146**
Licensing and Regulation		109	146	146	101	224	146	78	0	146
Total Revenue - Functional	2	**944 779**	**1 010 471**	**1 031 579**	**68 239**	**1 007 646**	**1 031 579**	**(23 933)**	**(0)**	**1 031 579**
Expenditure - Functional										
Municipal governance and administration		**158 266**	**161 273**	**159 502**	**17 172**	**151 999**	**159 502**	**(7 503)**	**(0)**	**159 502**
Executive and council		39 268	36 516	36 702	3 748	33 949	36 702	(2 753)	(0)	36 702
Mayor and Council		18 999	19 787	19 950	2 239	17 032	19 950	(2 918)	(0)	19 950
Municipal Manager, Town Secretary and Chief		20 269	16 729	16 753	1 509	16 917	16 753	165	0	16 753
Finance and administration		115 436	118 496	116 538	13 163	114 326	116 538	(2 213)	(0)	116 538
Administrative and Corporate Support		11 377	16 982	17 642	1 676	13 492	17 642	(4 149)	(0)	17 642
Asset Management		317	336	212	9	108	212	(104)	(0)	212
Finance		43 451	36 646	35 281	4 564	38 580	35 281	3 299	0	35 281
Fleet Management		4 972	5 144	5 056	1 029	5 367	5 056	311	0	5 056
Human Resources		28 890	29 547	29 294	2 112	30 461	29 294	1 168	0	29 294
Information Technology		4 719	5 902	5 945	627	5 447	5 945	(497)	(0)	5 945
Legal Services		2 047	3 722	3 576	290	2 666	3 576	(910)	(0)	3 576
Marketing, Customer Relations, Publicity and Media		4 625	6 198	6 306	988	5 801	6 306	(504)	(0)	6 306
Property Services		4 976	1 105	1 171	841	2 023	1 171	853	0	1 171
Supply Chain Management		9 576	11 239	11 129	984	9 872	11 129	(1 256)	(0)	11 129
Valuation Service		486	1 676	928	44	506	928	(422)	(0)	928
Internal audit		3 562	6 261	6 261	261	3 725	6 261	(2 537)	(0)	6 261
Governance Function		3 562	6 261	6 261	261	3 725	6 261	(2 537)	(0)	6 261
Community and public safety		**144 275**	**162 979**	**163 932**	**16 001**	**141 880**	**163 932**	**(22 052)**	**(0)**	**163 932**
Community and social services		**31 075**	**35 691**	**33 446**	**3 997**	**33 822**	**33 446**	**377**	**0**	**33 446**
Aged Care		5 739	4 336	4 066	1 271	8 400	4 066	4 334	0	4 066
Cemeteries, Funeral Parlours and Crematoriums		4 389	6 474	5 374	363	4 491	5 374	(883)	(0)	5 374
Child Care Facilities		57	103	103	15	73	103	(30)	(0)	103
Community Halls and Facilities		8 877	11 753	10 861	1 038	8 509	10 861	(2 352)	(0)	10 861
Disaster Management		17	79	81	–	33	81	(48)	(0)	81
Education		6	1	1	–	–	1	(1)	(0)	1
Libraries and Archives		11 989	12 945	12 945	1 309	12 303	12 945	(642)	(0)	12 945
Literacy Programmes		–	–	14	–	13	14	(0)	(0)	14
Sport and recreation		**41 112**	**51 222**	**49 650**	**5 482**	**45 063**	**49 650**	**(4 587)**	**(0)**	**49 650**
Community Parks (including Nurseries)		12 434	17 370	15 652	1 579	12 102	15 652	(3 550)	(0)	15 652

Description 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
Recreational Facilities		18 874	22 317	22 287	1 837	21 653	22 287	(634)	(0)	22 287
Sports Grounds and Stadiums		9 804	11 534	11 710	2 065	11 307	11 710	(403)	(0)	11 710
Public safety		**54 414**	**66 745**	**63 631**	**5 758**	**48 970**	**63 631**	**(14 661)**	**(0)**	**63 631**
Fire Fighting and Protection		10 795	16 575	14 978	1 307	11 546	14 978	(3 432)	(0)	14 978
Police Forces, Traffic and Street Parking Control		43 619	50 170	48 653	4 452	37 425	48 653	(11 229)	(0)	48 653
Housing		**17 674**	**9 321**	**17 206**	**764**	**14 024**	**17 206**	**(3 181)**	**(0)**	**17 206**
Housing		17 654	9 294	17 179	763	14 000	17 179	(3 180)	(0)	17 179
Informal Settlements		20	26	26	2	25	26	(2)	(0)	26
Economic and environmental services		**42 023**	**48 020**	**47 083**	**9 743**	**47 455**	**47 083**	**371**	**0**	**47 083**
Planning and development		**15 915**	**19 750**	**20 179**	**1 925**	**17 525**	**20 179**	**(2 653)**	**(0)**	**20 179**
Corporate Wide Strategic Planning (IDPs, LEDs)		2 686	3 883	3 878	305	2 921	3 878	(957)	(0)	3 878
Economic Development/Planning		3 115	2 809	3 306	436	3 203	3 306	(103)	(0)	3 306
Town Planning, Building Regulations and		7 067	9 112	9 049	909	8 138	9 049	(912)	(0)	9 049
Project Management Unit		3 047	3 946	3 946	275	3 265	3 946	(681)	(0)	3 946
Road transport		**23 113**	**21 118**	**22 813**	**7 294**	**27 207**	**22 813**	**4 394**	**0**	**22 813**
Roads		23 113	21 118	22 813	7 294	27 207	22 813	4 394	0	22 813
Environmental protection		**2 994**	**7 152**	**4 091**	**525**	**2 722**	**4 091**	**(1 369)**	**(0)**	**4 091**
Biodiversity and Landscape		2 994	7 152	4 091	525	2 722	4 091	(1 369)	(0)	4 091
Trading services		**600 095**	**645 988**	**681 038**	**205 828**	**714 215**	**681 038**	**33 176**	**0**	**681 038**
Energy sources		**427 144**	**442 295**	**472 517**	**36 986**	**436 953**	**472 517**	**(35 565)**	**(0)**	**472 517**
Electricity		424 614	436 620	467 147	36 271	432 917	467 147	(34 230)	(0)	467 147
Street Lighting and Signal Systems		2 530	5 674	5 370	715	4 035	5 370	(1 335)	(0)	5 370
Water management		**64 135**	**61 526**	**62 461**	**78 392**	**111 911**	**62 461**	**49 450**	**0**	**62 461**
Water Treatment		220	315	315	18	196	315	(119)	(0)	315
Water Distribution		60 482	58 196	57 922	76 546	106 973	57 922	49 050	0	57 922
Water Storage		3 432	3 015	4 223	1 827	4 742	4 223	519	0	4 223
Waste water management		**49 178**	**55 498**	**61 871**	**47 331**	**86 878**	**61 871**	**25 007**	**0**	**61 871**
Public Toilets		1 854	2 299	2 224	226	2 220	2 224	(4)	(0)	2 224
Sewerage		41 035	45 570	52 289	45 884	78 161	52 289	25 872	0	52 289
Storm Water Management		6 273	7 627	7 351	1 221	6 434	7 351	(918)	(0)	7 351
Waste Water Treatment		17	1	6	–	64	6	57	0	6
Waste management		**59 638**	**86 669**	**84 190**	**43 119**	**78 473**	**84 190**	**(5 716)**	**(0)**	**84 190**
Solid Waste Disposal (Landfill Sites)		12 154	33 026	31 359	1 105	4 869	31 359	(26 489)	(0)	31 359
Solid Waste Removal		47 443	53 540	52 728	42 011	73 571	52 728	20 844	0	52 728
Street Cleaning		41	103	104	4	33	104	(71)	(0)	104
Other		**1 022**	**1 076**	**1 053**	**350**	**1 050**	**1 053**	**(3)**	**(0)**	**1 053**
Licensing and Regulation		22	26	3	–	–	3	(3)	(0)	3
Tourism		1 000	1 050	1 050	350	1 050	1 050	–		1 050
Total Expenditure - Functional	3	**945 681**	**1 019 335**	**1 052 609**	**249 095**	**1 056 599**	**1 052 609**	**3 990**	**0**	**1 052 609**
Surplus/ (Deficit) for the year		**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**	**(27 923)**	**0**	**(21 030)**

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	162 376	9 720	141 885	162 376	(20 491)	-12,6%	162 376
Vote 2 - Community Services		180 762	157 944	164 319	5 638	179 726	164 319	15 408	9,4%	164 319
Vote 3 - Corporate Services		36 858	18 558	18 558	2 073	23 796	18 558	5 238	28,2%	18 558
Vote 4 - Technical Services		583 517	671 596	685 589	50 665	661 452	685 589	(24 137)	-3,5%	685 589
Vote 5 - Municipal Manager		2 020	737	737	144	787	737	49	6,7%	737
Total Revenue by Vote	2	**944 620**	**1 010 471**	**1 031 579**	**68 239**	**1 007 646**	**1 031 579**	**(23 933)**	**-2,3%**	**1 031 579**
Expenditure by Vote	1									
Vote 1 - Financial Services		55 465	49 466	47 401	4 511	48 724	47 401	1 323	2,8%	47 401
Vote 2 - Community Services		109 661	125 271	124 687	13 832	114 368	124 687	(10 319)	-8,3%	124 687
Vote 3 - Corporate Services		122 999	133 940	133 003	13 461	115 983	133 003	(17 020)	-12,8%	133 003
Vote 4 - Technical Services		639 010	686 298	723 308	215 651	759 518	723 308	36 210	5,0%	723 308
Vote 5 - Municipal Manager		18 545	24 361	24 210	1 640	18 006	24 210	(6 204)	-25,6%	24 210
Total Expenditure by Vote	2	**945 681**	**1 019 335**	**1 052 609**	**249 095**	**1 056 599**	**1 052 609**	**3 990**	**0,4%**	**1 052 609**
Surplus/ (Deficit) for the year	2	**(1 060)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**	**(27 923)**	**132,8%**	**(21 030)**

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**	**162 376**	**9 720**	**141 885**	**162 376**	(20 491)	-13%	**162 376**
1.2 - Income		107 039	120 942	120 942	6 209	116 449	120 942	(4 493)	-4%	120 942
1.3 - Financial Administrastion		34 300	40 305	41 046	3 504	25 358	41 046	(15 688)	-38%	41 046
1.4 - Credit Control		(2)	298	298	–	–	298	(298)	-100%	298
1.5 - Supply Chain & Expenditure		127	90	90	7	79	90	(12)	-13%	90
Vote 2 - Community Services		**180 762**	**157 944**	**164 319**	**5 638**	**179 726**	**164 319**	15 408	9%	**164 319**
2.2 - Cemetries		274	280	280	14	379	280	99	35%	280
2.3 - Housing		13 510	2 630	10 296	30	6 761	10 296	(3 535)	-34%	10 296
2.4 - Libraries		9 420	13 265	13 265	780	1 003	13 265	(12 262)	-92%	13 265
2.5 - Resorts & Swimmng Pools		8 314	8 066	8 066	356	7 049	8 066	(1 017)	-13%	8 066
2.6 - Social Services		147 131	128 055	128 111	17	157 792	128 111	29 681	23%	128 111
2.7 - Fire Services & Disaster Management		31	877	877	121	911	877	33	4%	877
2.8 - Environment & Licencing		136	3 159	1 712	101	224	1 712	(1 488)	-87%	1 712
2.9 - Community Halls and Amenities		1 947	1 212	1 212	4 219	5 608	1 212	4 396	363%	1 212
2.10 - Local Economic Development		–	400	500	–	–	500	(500)	-100%	500
Vote 3 - Corporate Services		**36 858**	**18 558**	**18 558**	**2 073**	**23 796**	**18 558**	5 238	28%	**18 558**
3.2 - Human Resources		382	705	705	–	183	705	(522)	-74%	705
3.3 - Administration		1	11	11	–	0	11	(11)	-99%	11
3.4 - Information Technology		4	–	–	–	–	–	–		–
3.5 - Marketing & Communication		–	136	136	–	–	136	(136)	-100%	136
3.7 - Traffic and Protection Services		25 694	17 479	17 479	2 070	23 576	17 479	6 098	35%	17 479
3.9 - Council Cost		10 778	227	227	3	37	227	(191)	-84%	227
Vote 4 - Technical Services		**583 517**	**671 596**	**685 589**	**50 665**	**661 452**	**685 589**	(24 137)	-4%	**685 589**
4.1 - Director: Technical Services		–	80	80	–	–	80	(80)	-100%	80
4.2 - Electro Technical Services		402 022	449 772	484 765	34 678	474 547	484 765	(10 218)	-2%	484 765
4.3 - Water Storage & Distribution		83 537	93 390	93 390	9 283	78 709	93 390	(14 681)	-16%	93 390
4.4 - Waste Water Management		48 512	72 696	51 696	2 970	51 534	51 696	(162)	0%	51 696
4.5 - Waste Management		42 781	53 494	53 494	3 258	43 913	53 494	(9 581)	-18%	53 494
4.6 - Roads		598	122	122	11	7 847	122	7 725	6356%	122
4.7 - Storm Water Management		2 772	–	–	–	–	–	–		–
4.8 - Town Planning & Building Control		3 294	1 742	1 742	166	4 602	1 742	2 859	164%	1 742
4.10 - Mechanical Workshop		1	300	300	300	300	300	–		300
Vote 5 - Municipal Manager		**2 020**	**737**	**737**	**144**	**787**	**737**	49	7%	**737**
5.2 - Performance & Project Management		1 053	–	–	–	–	–	–		–
5.3 - Property & Legal Services		967	737	737	144	787	737	49	7%	737
Total Revenue by Vote	2	**944 620**	**1 010 471**	**1 031 579**	**68 239**	**1 007 646**	**1 031 579**	(23 933)	-2%	**1 031 579**
								–		
Expenditure by Vote	1							–		
Vote 1 - Financial Services		**55 465**	**49 466**	**47 401**	**4 511**	**48 724**	**47 401**	1 323	3%	**47 401**
1.1 - Direcrtor: Finance		4 212	1 980	1 988	204	2 759	1 988	772	39%	1 988
1.2 - Income		13 791	10 521	9 961	1 368	8 431	9 961	(1 531)	-15%	9 961
1.3 - Financial Administrastion		16 908	18 190	18 347	978	17 322	18 347	(1 025)	-6%	18 347
1.4 - Credit Control		10 732	7 368	5 808	971	10 277	5 808	4 469	77%	5 808
1.5 - Supply Chain & Expenditure		9 822	11 406	11 296	989	9 934	11 296	(1 362)	-12%	11 296
Vote 2 - Community Services		**109 661**	**125 271**	**124 687**	**13 832**	**114 368**	**124 687**	(10 319)	-8%	**124 687**
2.1 - Director: Community Services		2 883	1 728	1 729	245	3 157	1 729	1 428	83%	1 729
2.2 - Cemetries		4 409	6 466	5 388	383	4 511	5 388	(877)	-16%	5 388
2.3 - Housing		17 719	10 190	17 466	1 819	15 106	17 466	(2 360)	-14%	17 466
2.4 - Libraries		15 205	16 703	16 893	1 699	16 371	16 893	(521)	-3%	16 893
2.5 - Resorts & Swimmng Pools		15 657	18 559	18 339	1 448	17 585	18 339	(755)	-4%	18 339
2.6 - Social Services		5 600	4 417	2 372	1 288	8 469	2 372	6 097	257%	2 372
2.7 - Fire Services & Disaster Management		10 812	16 654	15 059	1 307	11 579	15 059	(3 480)	-23%	15 059
2.8 - Environment & Licencing		2 990	7 090	4 056	497	2 694	4 056	(1 362)	-34%	4 056
2.9 - Community Halls and Amenities		31 068	40 631	38 471	4 704	31 637	38 471	(6 834)	-18%	38 471
2.10 - Local Economic Development		3 317	2 832	4 913	443	3 259	4 913	(1 654)	-34%	4 913
Vote 3 - Corporate Services		**122 999**	**133 940**	**133 003**	**13 461**	**115 983**	**133 003**	(17 020)	-13%	**133 003**
3.1 - Director: Corporate Services		4 515	3 196	3 198	267	2 919	3 198	(278)	-9%	3 198
3.2 - Human Resources		28 976	29 547	29 294	2 123	30 567	29 294	1 274	4%	29 294
3.3 - Administration		15 846	16 982	18 086	2 844	15 526	18 086	(2 560)	-14%	18 086
3.4 - Information Technology		4 719	5 902	5 835	572	5 338	5 835	(497)	-9%	5 835
3.5 - Marketing & Communication		4 625	6 198	5 862	551	5 365	5 862	(497)	-8%	5 862
3.6 - Thusong Centre		699	1 108	1 077	63	762	1 077	(315)	-29%	1 077
3.7 - Traffic and Protection Services		43 619	50 170	48 653	4 452	37 425	48 653	(11 229)	-23%	48 653
3.8 - Tourism		1 000	1 050	1 050	350	1 050	1 050	–		1 050
3.9 - Council Cost		18 999	19 787	19 950	2 239	17 032	19 950	(2 918)	-15%	19 950
Vote 4 - Technical Services		**639 010**	**686 298**	**723 308**	**215 651**	**759 518**	**723 308**	36 210	5%	**723 308**
4.1 - Director: Technical Services		1 491	3 447	3 462	287	2 696	3 462	(766)	-22%	3 462
4.2 - Electro Technical Services		420 628	441 804	472 437	36 986	436 953	472 437	(35 484)	-8%	472 437
4.3 - Water Storage & Distribution		64 135	62 006	62 530	78 392	111 911	62 530	49 380	79%	62 530
4.4 - Waste Water Management		47 553	45 572	52 295	45 884	78 225	52 295	25 929	50%	52 295
4.5 - Waste Management		59 638	86 669	84 189	43 119	78 473	84 189	(5 716)	-7%	84 189
4.6 - Roads		23 113	21 118	22 813	7 294	27 207	22 813	4 394	19%	22 813
4.7 - Storm Water Management		8 559	9 127	9 251	1 526	8 329	9 251	(922)	-10%	9 251
4.8 - Town Planning & Building Control		7 067	9 112	9 049	909	8 138	9 049	(912)	-10%	9 049
4.9 - Public Toilets		1 854	2 299	2 224	226	2 220	2 224	(4)	0%	2 224
4.10 - Mechanical Workshop		4 972	5 144	5 056	1 029	5 367	5 056	311	6%	5 056
Vote 5 - Municipal Manager		**18 545**	**24 361**	**24 210**	**1 640**	**18 006**	**24 210**	(6 204)	-26%	**24 210**
5.1 - Municipal Manager		7 199	6 419	6 419	509	5 430	6 419	(989)	-15%	6 419
5.2 - Performance & Project Management		3 047	3 946	3 946	275	3 265	3 946	(681)	-17%	3 946

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
5.3 - Property & Legal Services		2 050	3 852	3 706	290	2 666	3 706	(1 040)	-28%	3 706
5.4 - Internal Audit		3 562	6 261	6 261	261	3 725	6 261	(2 537)	-41%	6 261
5.5 - IDP		2 686	3 883	3 878	305	2 921	3 878	(957)	-25%	3 878
Total Expenditure by Vote	2	**945 681**	**1 019 335**	**1 052 609**	**249 095**	**1 056 599**	**1 052 609**	**3 990** **–**	**0**	**1 052 609**
Surplus/ (Deficit) for the year	2	**(1 060)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**	**(27 923)**	**0**	**(21 030)**

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	477 889	33 135	467 785	477 889	(10 104)	-2%	477 889
Service charges - Water		50 462	53 401	53 401	4 095	55 892	53 401	2 491	5%	53 401
Service charges - Waste Water Management		26 461	54 590	33 590	2 561	43 637	33 590	10 047	30%	33 590
Service charges - Waste management		36 112	36 276	36 276	2 929	38 033	36 276	1 758	5%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	427	7 610	5 813	1 798	31%	5 813
Agency services		4 948	4 918	4 918	494	5 215	4 918	297	6%	4 918
Interest		–	11	11	–	–	11	(11)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	633	24 193	24 727	(534)	-2%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	1 801	15 210	23 567	(8 357)	-35%	23 567
Rent on Land		–	29	29	–	–	29	(29)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	326	4 861	6 316	(1 455)	-23%	6 316
Operational Revenue		2 335	1 852	1 852	29	4 923	1 852	3 072	166%	1 852
Non-Exchange Revenue										
Property rates		107 320	120 291	120 291	6 225	116 790	120 291	(3 501)	-3%	120 291
Surcharges and Taxes		7 976	4 849	5 918	1 218	3 618	5 918	(2 301)	-39%	5 918
Fines, penalties and forfeits		22 354	11 816	11 816	1 458	17 356	11 816	5 539	47%	11 816
Licence and permits		1 069	2 566	2 566	219	1 157	2 566	(1 409)	-55%	2 566
Transfer and subsidies - Operational		150 058	182 230	188 070	873	166 186	188 070	(21 883)	-12%	188 070
Interest		4 881	3 744	3 744	369	4 553	3 744	808	22%	3 744
Operational Revenue		2 824	3 250	3 250	330	3 894	3 250	644	20%	3 250
Gains on disposal of Assets		11 169	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**902 486**	**982 936**	**1 004 045**	**57 121**	**980 914**	**1 004 045**	**–**		**1 004 045**
Expenditure By Type										
Employee related costs		269 855	309 360	305 536	25 409	292 304	305 536	(13 232)	-4%	305 536
Remuneration of councillors		12 315	13 228	13 228	1 034	12 504	13 228	(724)	-5%	13 228
Bulk purchases - electricity		391 687	396 245	429 619	25 808	392 453	429 619	(37 166)	-9%	429 619
Inventory consumed		24 213	28 145	27 716	3 606	26 393	27 716	(1 323)	-5%	27 716
Debt impairment		66 389	76 891	46 891	–	–	46 891	(46 891)	-100%	46 891
Depreciation and amortisation		39 446	34 090	34 090	18 168	36 771	34 090	2 681	8%	34 090
Interest		7 847	10 742	10 585	166	1 757	10 585	(8 828)	-83%	10 585
Contracted services		60 135	76 979	69 766	13 414	58 690	69 766	(11 076)	-16%	69 766
Transfers and subsidies		4 633	4 931	12 994	1 076	10 080	12 994	(2 914)	-22%	12 994
Irrecoverable debts written off		15 347	0	30 000	151 303	160 648	30 000	130 648	435%	30 000
Operational costs		50 727	68 723	72 184	9 112	64 999	72 184	(7 185)	-10%	72 184
Losses on Disposal of Assets		653	–	–	–	–	–	–		–
Other Losses		2 434	–	–	–	–	–	–		–
Total Expenditure		**945 681**	**1 019 335**	**1 052 609**	**249 095**	**1 056 599**	**1 052 609**	**3 990**	**0%**	**1 052 609**
Surplus/(Deficit)		**(43 195)**	**(36 399)**	**(48 564)**	**(191 974)**	**(75 685)**	**(48 564)**	**(3 990)**	**0**	**(48 564)**
Transfers and subsidies - capital (monetary allocations)		40 834	27 535	27 535	11 118	26 732	27 535	(803)	**(0)**	27 535
Transfers and subsidies - capital (in-kind)		1 458	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**			**(21 030)**
Surplus/(Deficit) after income tax		**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**			**(21 030)**
Surplus/(Deficit) attributable to municipality		**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**			**(21 030)**
Surplus/ (Deficit) for the year		**(902)**	**(8 865)**	**(21 030)**	**(180 856)**	**(48 953)**	**(21 030)**			**(21 030)**

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	8 026	4 326	6 347	8 026	(1 679)	-21%	8 026
Vote 4 - Technical Services		21 369	19 907	29 341	7 746	28 692	29 341	(648)	-2%	29 341
Vote 5 - Municipal Manager		56	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**27 613**	**26 128**	**37 367**	**12 072**	**35 039**	**37 367**	**(2 327)**	**-6%**	**37 367**
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		42	50	279	191	278	279	(1)	-1%	279
Vote 2 - Community Services		1 165	14 296	6 404	3 936	5 462	6 404	(942)	-15%	6 404
Vote 3 - Corporate Services		1 161	1 580	2 494	996	1 862	2 494	(632)	-25%	2 494
Vote 4 - Technical Services		52 862	32 942	48 078	5 680	44 756	48 078	(3 322)	-7%	48 078
Vote 5 - Municipal Manager		31	50	9 901	7 000	9 901	9 901	(0)	0%	9 901
Total Capital single-year expenditure	4	55 261	48 918	67 156	17 802	62 258	67 156	**(4 898)**	**-7%**	67 156
Total Capital Expenditure	3	**82 874**	**75 047**	**104 523**	**29 874**	**97 297**	**104 523**	**(7 225)**	**-7%**	**104 523**
Capital Expenditure - Functional Classification										
Governance and administration		**13 818**	**3 094**	**20 660**	**9 830**	**19 922**	**20 660**	(738)	-4%	**20 660**
Executive and council		332	764	1 517	1 019	1 427	1 517	(90)	-6%	1 517
Finance and administration		13 485	2 330	19 143	8 811	18 495	19 143	(648)	-3%	19 143
Community and public safety		**1 484**	**20 258**	**14 366**	**8 188**	**11 508**	**14 366**	(2 858)	-20%	**14 366**
Community and social services		680	11 965	2 798	1 636	2 009	2 798	(789)	-28%	2 798
Sport and recreation		650	6 974	9 937	6 363	8 208	9 937	(1 729)	-17%	9 937
Public safety		154	1 320	1 630	188	1 291	1 630	(340)	-21%	1 630
Economic and environmental services		**11 586**	**16 245**	**23 628**	**341**	**23 583**	**23 628**	(44)	0%	**23 628**
Planning and development		133	275	235	32	228	235	(7)	-3%	235
Road transport		11 428	15 750	23 393	309	23 356	23 393	(37)	0%	23 393
Environmental protection		26	220	–	–	–	–	–		–
Trading services		**55 987**	**40 449**	**45 869**	**11 516**	**42 284**	**45 869**	(3 585)	-8%	**45 869**
Energy sources		10 672	24 568	26 003	3 608	24 641	26 003	(1 362)	-5%	26 003
Water management		26 804	12 881	15 809	5 963	13 697	15 809	(2 112)	-13%	15 809
Waste water management		17 878	2 000	3 004	1 170	3 003	3 004	(1)	0%	3 004
Waste management		633	1 000	1 052	775	943	1 052	(109)	-10%	1 052
Total Capital Expenditure - Functional Classification	3	**82 874**	**80 047**	**104 523**	**29 874**	**97 297**	**104 523**	**(7 225)**	**-7%**	**104 523**
Funded by:										
National Government		40 065	25 887	25 887	9 709	25 408	25 887	(479)	-2%	25 887
Provincial Government		223	1 702	1 702	948	1 702	1 702	–		1 702
District Municipality		433	185	185	–	179	185	(6)	-3%	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	1 163	1 452	2 239	(787)	-35%	2 239
Transfers recognised - capital		**40 721**	**30 013**	**30 013**	**11 820**	**28 741**	**30 013**	**(1 272)**	**-4%**	**30 013**
Borrowing	6	7 807	15 000	16 303	(691)	15 452	16 303	(851)	-5%	16 303
Internally generated funds		28 591	35 034	47 989	18 385	52 744	47 989	4 755	10%	47 989
Total Capital Funding	7	**77 119**	**80 047**	**94 305**	**29 514**	**96 937**	**94 305**	**2 632**	**3%**	**94 305**

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**	**8 026**	**4 326**	**6 347**	**8 026**	(1 679)	-21%	**8 026**
2.7 - Fire Services & Disaster Management		154	1 020	1 332	183	1 237	1 332	(96)	-7%	1 332
2.9 - Community Halls and Amenities		216	5 202	6 694	4 143	5 111	6 694	(1 583)	-24%	6 694
Vote 4 - Technical Services		**21 369**	**19 907**	**29 341**	**7 746**	**28 692**	**29 341**	(648)	-2%	**29 341**
4.2 - Electro Technical Services		5 115	9 318	9 230	3 855	8 602	9 230	(628)	-7%	9 230
4.3 - Water Storage & Distribution		–	5 189	6 791	3 123	6 791	6 791	0	0%	6 791
4.4 - Waste Water Management		13 204	700	1 197	608	1 197	1 197	(0)	0%	1 197
4.5 - Waste Management		277	–	–	–	–	–	–		–
4.6 - Roads		–	4 700	12 123	160	12 102	12 123	(20)	0%	12 123
4.7 - Storm Water Management		2 772	–	–	–	–	–	–		–
Vote 5 - Municipal Manager		**56**	**–**	**–**	**–**	**–**	**–**	–		**–**
5.2 - Performance & Project Management		56	–	–	–	–	–	–		–
Total multi-year capital expenditure		**27 613**	**26 128**	**37 367**	**12 072**	**35 039**	**37 367**	(2 327)	-6%	**37 367**
								–		
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 1 - Financial Services		**42**	**50**	**279**	**191**	**278**	**279**	(1)	-1%	**279**
1.1 - Direcrtor: Finance		42	50	279	191	278	279	(1)	-1%	279
Vote 2 - Community Services		**1 165**	**14 296**	**6 404**	**3 936**	**5 462**	**6 404**	(942)	-15%	**6 404**
2.1 - Director: Community Services		26	64	127	48	127	127	(0)	0%	127
2.2 - Cemetries		–	100	–	–	–	–	–		–
2.4 - Libraries		680	11 865	2 798	1 636	2 009	2 798	(789)	-28%	2 798
2.5 - Resorts & Swimmng Pools		149	–	–	–	–	–	–		–
2.8 - Environment & Licencing		26	220	–	–	–	–	–		–
2.9 - Community Halls and Amenities		285	1 772	3 243	2 220	3 097	3 243	(146)	-4%	3 243
2.10 - Local Economic Development		–	275	235	32	228	235	(7)	-3%	235
Vote 3 - Corporate Services		**1 161**	**1 580**	**2 494**	**996**	**1 862**	**2 494**	(632)	-25%	**2 494**
3.1 - Director: Corporate Services		153	50	209	–	197	209	(13)	-6%	209
3.2 - Human Resources		248	–	–	–	–	–	–		–
3.3 - Administration		–	300	–	–	–	–	–		–
3.4 - Information Technology		650	300	1 166	345	855	1 166	(311)	-27%	1 166
3.5 - Marketing & Communication		110	130	134	23	133	134	(2)	-1%	134
3.7 - Traffic and Protection Services		–	300	298	5	54	298	(244)	-82%	298
3.9 - Council Cost		–	500	685	623	623	685	(62)	-9%	685
Vote 4 - Technical Services		**52 862**	**32 942**	**48 078**	**5 680**	**44 756**	**48 078**	(3 322)	-7%	**48 078**
4.1 - Director: Technical Services		24	50	172	157	158	172	(14)	-8%	172
4.2 - Electro Technical Services		5 557	15 250	16 773	(246)	16 039	16 773	(734)	-4%	16 773
4.3 - Water Storage & Distribution		26 804	7 692	9 019	2 840	6 906	9 019	(2 113)	-23%	9 019
4.4 - Waste Water Management		1 902	1 300	1 807	562	1 806	1 807	(1)	0%	1 807
4.5 - Waste Management		355	1 000	1 052	775	943	1 052	(109)	-10%	1 052
4.6 - Roads		11 428	6 050	11 270	149	11 253	11 270	(17)	0%	11 270
4.8 - Town Planning & Building Control		133	–	–	–	–	–	–		–
4.10 - Mechanical Workshop		6 660	1 600	7 985	1 443	7 650	7 985	(335)	-4%	7 985
Vote 5 - Municipal Manager		**31**	**50**	**9 901**	**7 000**	**9 901**	**9 901**	(0)	0%	**9 901**
5.1 - Municipal Manager		31	50	43	–	43	43	(0)	0%	43
5.3 - Property & Legal Services		–	–	9 858	7 000	9 858	9 858	(0)	0%	9 858
Total single-year capital expenditure		**55 261**	**48 918**	**67 156**	**17 802**	**62 258**	**67 156**	**(4 898)**	**(0)**	**67 156**
								–		
Total Capital Expenditure		**82 874**	**75 047**	**104 523**	**29 874**	**97 297**	**104 523**	**(7 225)**	**(0)**	**104 523**

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	202 894	137 507	202 894
Trade and other receivables from exchange transactions		89 095	82 509	74 179	3 240	74 179
Receivables from non-exchange transactions		37 882	51 313	51 586	49 590	51 586
Current portion of non-current receivables		–	–	–	–	–
Inventory		12 996	26 712	12 932	30 671	12 932
VAT		(2 760)	(91 563)	(86 777)	49 109	(86 777)
Other current assets		5 833	4 509	4 947	4 947	4 947
Total current assets		**343 429**	**293 805**	**259 761**	**275 064**	**259 761**
Non current assets						
Investments		–	–	–	–	–
Investment property		41 251	38 604	41 056	40 841	41 056
Property, plant and equipment		1 004 664	1 179 702	1 228 912	1 215 141	1 228 912
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		550	550	550	550	550
Intangible assets		1 206	1 531	1 188	1 278	1 188
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 047 671**	**1 220 387**	**1 271 707**	**1 257 811**	**1 271 707**
TOTAL ASSETS		**1 391 100**	**1 514 192**	**1 531 467**	**1 532 875**	**1 531 467**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(546)	(3 433)	177	–	177
Consumer deposits		10 650	9 739	10 655	11 053	10 655
Trade and other payables from exchange transactions		92 362	89 877	144 076	36 126	144 076
Trade and other payables from non-exchange transactions		2 256	6 104	1 803	–	1 803
Provision		37 830	38 184	40 878	40 796	40 878
VAT		1 132	(94 204)	(76 209)	–	(76 209)
Other current liabilities		–	–	–	48 872	–
Total current liabilities		**143 684**	**46 268**	**121 380**	**136 847**	**121 380**
Non current liabilities						
Financial liabilities		1 700	23 080	(3 576)	21 429	(3 576)
Provision		23 132	87 943	86 104	153 782	86 104
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		68 681	81 031	78 820	–	78 820
Total non current liabilities		**93 514**	**192 053**	**161 348**	**175 211**	**161 348**
TOTAL LIABILITIES		**237 198**	**238 321**	**282 728**	**312 059**	**282 728**
NET ASSETS	2	**1 153 902**	**1 275 870**	**1 248 739**	**1 220 816**	**1 248 739**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 239 177	1 264 704	1 252 165	1 261 305	1 252 165
Reserves and funds		11 166	11 166	11 166	(40 489)	11 166
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 250 343**	**1 275 870**	**1 263 331**	**1 220 816**	**1 263 331**

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	6 547	111 550	114 277	(2 726)	-2%	114 277
Service charges		675 973	623 670	623 670	96 802	674 229	623 670	50 559	8%	623 670
Other revenue		15 554	38 334	38 334	1 443	16 830	38 334	(21 505)	-56%	38 334
Transfers and Subsidies - Operational		174 173	175 756	184 131	225	199 540	184 131	15 409	8%	184 131
Transfers and Subsidies - Capital		50 511	35 189	35 189	435	4 092	35 189	(31 097)	-88%	35 189
Interest		9 482	52 049	52 049	1 801	15 210	52 049	(36 839)	-71%	52 049
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(78 344)	(981 235)	(941 929)	39 306	-4%	(78 494)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	(420)	(9 206)	–	9 206	0%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**315 789**	**97 347**	**105 722**	**28 490**	**31 010**	**105 722**	**74 712**	**71%**	**969 157**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 080	–	–	–	10 208	–	10 208	0%	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(73 966)	(80 047)	(94 293)	(27 833)	(108 335)	94 293	202 628	215%	94 293
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(70 885)**	**(80 047)**	**(94 293)**	**(27 833)**	**(98 128)**	**94 293**	**192 420**	**204%**	**94 293**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	25 000	–	25 000	0%	–
Increase (decrease) in consumer deposits		(65)	–	–	(11 755)	(12 794)	–	(12 794)	0%	–
Payments										
Repayment of borrowing		–	–	–	(3 109)	(6 218)	–	6 218	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(65)**	**–**	**–**	**(14 864)**	**5 988**	**–**	**(5 988)**	**0%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**244 839**	**17 300**	**11 430**	**(14 208)**	**(61 129)**	**200 015**			**1 063 450**
Cash/cash equivalents at beginning:		316 245	209 837	198 636		198 627	198 636			198 627
Cash/cash equivalents at month/year end:		561 084	227 137	210 066		137 498	398 651			1 262 077

WC022 Witzenberg - Supporting Table SC1 Material variance explanations -

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Service charges - Electricity	(10 104)		
	Service charges - Water	2 491	Immaterial Variance	
	Service charges - Waste Water Management	10 047	Recognition of Quarterly Industrial Effluent	
	Service charges - Waste management	1 758	Immaterial Variance	
	Sale of Goods and Rendering of Services	1 798	Immaterial Variance	
	Agency services	297	Immaterial Variance	
	Interest	(11)	Immaterial Variance	
	Interest earned from Receivables	(534)	Immaterial Variance	
	Interest earned from Current and Non Current A	(8 357)	Low interest rates as well reduction in available balance	
	Dividends	–		
	Rent on Land	(29)	Immaterial Variance	
2	**Non-Exchange Revenue**			
	Property rates	(3 501)	Supplementary Valuations	
	Surcharges and Taxes	(2 301)	Low Grant Capital Expenditure causing lower revennue recognition	
	Fines, penalties and forfeits	5 539	Conservative Budgeting and increase in fines	
	Licence and permits	(1 409)	Immaterial Variance	
	Transfer and subsidies - Operational	(21 883)	Accounting for Library as service charges & Housing Grants not received	
	Interest	808	Immaterial Variance	
	Fuel Levy	–		
	Operational Revenue	644	Immaterial Variance	
	Gains on disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
3	**Expenditure by Type**			
	Employee related costs	(13 232)	Vacancies and awaiting final actuarial report to account for Post Employment Benefits	
	Remuneration of councillors	(724)	Immaterial Variance	
	Bulk purchases - electricity	(37 166)	Final Invoice for June to be accounted for	
	Inventory consumed	(1 323)	Immaterial Variance	
	Debt impairment	(46 891)	Pending the implemantation of Grap 104	
	Depreciation and amortisation	2 681	Incorrect Budgeting	
	Interest	(8 828)	Recognised at year end based on Actuarial Report	
	Contracted services	(11 076)	Electrical and Legal department Contracted services lower that budgeted	
	Transfers and subsidies	(2 914)	Contruction delays due to storm	
	Irrecoverable debts written off	130 648	Bad debt written off based on council approval	
	Operational costs	(7 185)	Insurance Pemiums lower that Budget	
	Losses on Disposal of Assets	–		
	Other Losses	–		
4	**Capital Expenditure**			
	Total Capital Expenditure	(7 225)	Majority of underspending relates to the construction of the Library, Sportgrounds Tulbagh, Water pipe replacement Nduli	
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 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,8%	4,4%	4,2%	3,6%	4,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		9,4%	18,7%	15,6%	15,9%	15,6%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		13,2%	15,4%	17,5%	4,7%	17,5%
Gearing	Long Term Borrowing/ Funds & Reserves		15,2%	206,7%	-32,0%	-52,9%	-32,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	239,0%	635,0%	214,0%	201,0%	214,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		139,5%	476,2%	167,2%	100,5%	167,2%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14,7%	14,1%	13,0%	5,9%	13,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29,9%	31,5%	30,4%	29,8%	30,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,9%	2,6%	2,7%	2,5%	2,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,2%	4,6%	4,4%	3,9%	4,4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

Description	NT Code	Budget Year 2025/26											
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	8 830	1 616	1 621	1 624	1 545	6 910	7 592	35 594	65 333	53 266	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 906	2 172	724	654	536	540	3 447	9 297	43 276	14 474	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7 566	768	678	627	594	529	9 337	35 184	55 282	46 270	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	6 274	1 516	1 144	1 104	1 076	1 078	5 979	25 612	43 782	34 849	–	–
Receivables from Exchange Transactions - Waste Management	1600	6 471	1 115	1 091	1 030	1 015	959	5 885	23 363	40 930	32 253	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	191	16	15	14	13	15	77	483	824	602	–	–
Interest on Arrear Debtor Accounts	1810	1 337	131	152	186	217	607	2 661	47 444	52 734	51 114	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(7 469)	57	49	37	35	37	215	1 881	(5 157)	2 206	–	–
Total By Income Source	**2000**	**49 105**	**7 391**	**5 473**	**5 277**	**5 030**	**10 675**	**35 193**	**178 859**	**297 003**	**235 034**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 790	1 310	424	442	388	392	2 189	9 935	17 870	13 345	–	–
Commercial	2300	21 259	1 524	644	584	553	6 317	7 936	32 385	71 201	47 774	–	–
Households	2400	24 851	4 452	4 295	4 154	3 988	3 843	24 006	130 157	199 747	166 148	–	–
Other	2500	205	105	109	97	101	124	1 063	6 382	8 186	7 767	–	–
Total By Customer Group	**2600**	**49 105**	**7 391**	**5 473**	**5 277**	**5 030**	**10 675**	**35 193**	**178 859**	**297 003**	**235 034**	**–**	**–**

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

Description R thousands	NT Code	Budget Year 2025/26 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	Prior year totals for chart (same period)
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	13 054	52	–	–	–	–	–	–	**13 106**	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**13 054**	**52**	**–**	**–**	**–**	**–**	**–**	**–**	**13 106**	–

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 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														
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
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-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
Entities sub-total										–	–		–	–
TOTAL INVESTMENTS AND INTEREST	2									–	–		–	–

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

Description	Ref	2024/25	Budget Year 2025/26							
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**	**–**	**159 586**	**160 619**	**(1 033)**	**-0,6%**	**160 619**
Operational Revenue:General Revenue:Equitable Share		145 706	156 647	156 647	–	155 614	156 647	(1 033)	-0,7%	156 647
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	–	2 272	2 272	–		2 272
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	1 700	–		1 700
Municipal Disaster Grant [Schedule 5B]		417	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		1 000	–	–	–	–	–	–		–
Provincial Government:		**13 338**	**15 137**	**23 337**	**7 758**	**19 295**	**23 337**	**(4 042)**	**-17,3%**	**23 337**
OPEX PROV LIBRARY		–	11 048	11 048	–	11 048	11 048	–		11 048
OPEX PROV CDW		132	132	132	–	132	132	–		132
OPEX PROV THUSONG		–	150	150	150	150	150	–		150
OPEX PROV THUSONG		700	–	–	–	–	–	–		–
OPEX PROV MUN ACC AND CAP BUILDING		249	530	292	–	–	292	(292)	-100,0%	292
OPEX PROV RSEP		150	1 000	300	–	227	300	(73)	-24,3%	300
Specify (Add grant description)		250	–	–	–	–	–	–		–
OPEX PROV HOUSING IHHSDG		4 692	–	11 285	7 608	7 608	11 285	(3 677)	-32,6%	11 285
Specify (Add grant description)		–	2 147	–	–	–	–	–		–
Specify (Add grant description)		130	130	130	–	130	130	–		130
Specify (Add grant description)		7 035	–	–	–	–	–	–		–
District Municipality:		**36**	**–**	**175**	**75**	**75**	**175**	(100)	-57,1%	**175**
OPEX DISTRICT SAFETY PLAN		36	–	75	75	75	75	–		75
Specify (Add grant description)		–	–	100	–	–	100	(100)	-100,0%	100
Other grant providers:		**3 809**	**–**	**–**	**–**	**1 613**	**–**	1 613		**–**
Foreign Government and International Organisations		316	–	–	–	259	–	259		–
Private Enterprises		3 494	–	–	–	1 354	–	1 354		–
Total Operating Transfers and Grants	5	**167 466**	**175 756**	**184 131**	**7 833**	**180 568**	**184 131**	**(3 563)**	**-1,9%**	**184 131**
Capital Transfers and Grants										
National Government:		**46 290**	**30 770**	**30 770**	**–**	**29 370**	**30 770**	**(1 400)**	**-4,5%**	**30 770**
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	–	26 770	26 770	–		26 770
Water Services Infrastructure Grant [Schedule 5B]		15 000	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3 195	–	–	–	–	–	–		–
Integrated Urban Development Grant		3 500	4 000	4 000	–	2 600	4 000	(1 400)	-35,0%	4 000
Provincial Government:		**5 616**	**4 104**	**4 104**	**–**	**1 957**	**4 104**	(2 147)	-52,3%	**4 104**
CAPEX PROV FIRE		–	1 957	1 957	–	1 957	1 957	0	0,0%	1 957
Specify (Add grant description)		–	2 147	2 147	–	–	2 147	(2 147)	-100,0%	2 147
CAPEX PROV RSEP		257	–	–	–	–	–	–		–
CAPEX PROV MAIN ROADS		5 359	–	–	–	–	–	–		–
District Municipality:		**100**	**185**	**185**	**435**	**394**	**185**	209	112,9%	**185**
CAPEX DISTRICT		100	185	185	435	394	185	209	112,9%	185
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Capital Transfers and Grants	5	**52 006**	**35 059**	**35 059**	**435**	**31 721**	**35 059**	**(3 338)**	**-9,5%**	**35 059**

Description 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
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	219 472	210 815	219 190	8 267	212 290	219 190	(6 900)	-3,1%	219 190

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)**	**60**	**(152 231)**	**(160 486)**	**8 255**	**-5,1%**	**(160 486)**
Operational Revenue:General Revenue:Equitable Share		(145 706)	(156 647)	(156 647)	–	(155 614)	(156 647)	1 033	-0,7%	(156 647)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 361	(2 272)	(2 272)	–	2 091	(2 272)	4 363	-192,0%	(2 272)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 567)	(1 567)	60	1 292	(1 567)	2 859	-182,4%	(1 567)
Municipal Disaster Grant [Schedule 5B]		76	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		996	–	–	–	–	–	–		–
Provincial Government:		**14 106**	**(19 270)**	**(27 470)**	**42**	**7 414**	**(27 470)**	**34 884**	**-127,0%**	**(27 470)**
OPEX PROV LIBRARY		–	(11 048)	(11 048)	(4)	(4)	(11 048)	11 044	-100,0%	(11 048)
OPEX PROV CDW		64	(4 395)	(5 867)	17	87	(5 867)	5 954	-101,5%	(5 867)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(130)	130	-100,0%	(130)
OPEX PROV THUSONG		290	(20)	(20)	–	–	(20)	20	-100,0%	(20)
OPEX PROV MUN ACC AND CAP BUILDING		443	(530)	(292)	–	–	(292)	292	-100,0%	(292)
OPEX PROV RSEP		–	(870)	(261)	28	28	(261)	289	-110,9%	(261)
Specify (Add grant description)		100	(130)	(39)	–	–	(39)	39	-100,0%	(39)
OPEX PROV HOUSING IHHSDG		4 988	–	(9 813)	–	7 302	(9 813)	17 115	-174,4%	(9 813)
Specify (Add grant description)		–	(2 147)	–	–	–	–	–		–
Specify (Add grant description)		130	–	–	–	–	–	–		–
Specify (Add grant description)		8 091	–	–	–	–	–	–		–
District Municipality:		**35**	**–**	**(100)**	**–**	**–**	**(100)**	100	-100,0%	**(100)**
OPEX DISTRICT SAFETY PLAN		35	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	(100)	–	–	(100)	100	-100,0%	(100)
Other grant providers:		**26**	**(4 007)**	**(2 616)**	**300**	**300**	**(2 616)**	2 916	-111,5%	**(2 616)**
Foreign Government and International Organisations		–	(1 006)	(1 062)	300	300	(1 062)	1 362	-128,3%	(1 062)
Private Enterprises		26	(3 001)	(1 554)	–	–	(1 554)	1 554	-100,0%	(1 554)
Total operating expenditure of Transfers and Grants:		**(127 506)**	**(183 763)**	**(190 672)**	**402**	**(144 517)**	**(190 672)**	**46 154**	**-24,2%**	**(190 672)**
National Government:		**45 645**	**(26 770)**	**(26 770)**	**11 858**	**27 944**	**(26 770)**	**54 714**	**-204,4%**	**(26 770)**
Municipal Infrastructure Grant [Schedule 5B]		24 595	(26 770)	(26 770)	9 917	24 736	(26 770)	51 506	-192,4%	(26 770)
Water Services Infrastructure Grant [Schedule 5B]		14 999	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3 188	–	–	–	–	–	–		–
Provincial Government:		**257**	**(1 827)**	**(1 827)**	**948**	**1 702**	**(1 827)**	3 528	-193,2%	**(1 827)**
CAPEX PROV FIRE		–	(1 827)	(1 827)	948	1 702	(1 827)	3 528	-193,2%	(1 827)
CAPEX PROV RSEP		257	–	–	–	–	–	–		–
District Municipality:		**433**	**(185)**	**(185)**	**–**	**38**	**(185)**	223	-120,7%	**(185)**
CAPEX DISTRICT		433	(185)	(185)	–	38	(185)	223	-120,7%	(185)
Other grant providers:		**–**	**(1 939)**	**(1 939)**	**–**	**–**	**(1 939)**	1 939	-100,0%	**(1 939)**
Private Enterprises		–	(1 939)	(1 939)	–	–	(1 939)	1 939	-100,0%	(1 939)
Total capital expenditure of Transfers and Grants		**46 335**	**(30 721)**	**(30 721)**	**12 807**	**29 684**	**(30 721)**	**60 405**	**-196,6%**	**(30 721)**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**(81 171)**	**(214 483)**	**(221 392)**	**13 209**	**(114 833)**	**(221 392)**	**106 559**	**-48,1%**	**(221 392)**

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

Summary of Employee and Councillor remuneration 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	772	9 433	10 442	(1 009)	-10%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	118	1 392	1 493	(101)	-7%	1 493
Medical Aid Contributions		–	90	90	–	–	90	(90)	-100%	90
Motor Vehicle Allowance		541	–	–	62	688	–	688		–
Cellphone Allowance		993	1 203	1 203	82	991	1 203	(212)	-18%	1 203
Sub Total - Councillors		**12 315**	**13 228**	**13 228**	**1 034**	**12 504**	**13 228**	**(724)**	**-5%**	**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	666	7 652	5 525	2 127	39%	5 525
Pension and UIF Contributions		463	508	508	69	817	508	309	61%	508
Medical Aid Contributions		–	12	12	–	–	12	(12)	-100%	12
Performance Bonus		1 066	1 119	1 119	110	1 293	1 119	174	16%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	61	909	1 401	(493)	-35%	1 401
Cellphone Allowance		327	399	399	38	428	399	29	7%	399
Housing Allowances		–	72	72	–	–	72	(72)	-100%	72
Other benefits and allowances		1	77	77	–	–	77	(77)	-100%	77
Sub Total - Senior Managers of Municipality		**11 324**	**9 112**	**9 112**	**943**	**11 098**	**9 112**	**1 986**	**22%**	**9 112**
% increase	4		**-19,5%**	**-19,5%**						**-19,5%**
Other Municipal Staff										
Basic Salaries and Wages		154 471	171 223	167 935	14 366	166 420	167 935	(1 515)	-1%	167 935
Pension and UIF Contributions		24 741	30 291	30 294	2 262	26 979	30 294	(3 315)	-11%	30 294
Medical Aid Contributions		10 511	11 073	11 073	1 028	11 675	11 073	602	5%	11 073
Overtime		25 436	35 044	34 644	3 220	28 610	34 644	(6 034)	-17%	34 644
Performance Bonus		11 505	15 674	15 674	1 038	12 265	15 674	(3 409)	-22%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	698	8 139	8 903	(763)	-9%	8 903
Cellphone Allowance		795	1 121	1 121	76	906	1 121	(215)	-19%	1 121
Housing Allowances		1 718	1 329	1 329	99	1 199	1 329	(130)	-10%	1 329
Other benefits and allowances		7 322	8 647	8 507	661	8 023	8 507	(484)	-6%	8 507
Payments in lieu of leave		3 773	4 719	4 719	–	4 764	4 719	45	1%	4 719
Long service awards		1 078	–	0	200	2 179	0	2 179	#########	0
Post-retirement benefit obligations	2	9 464	12 224	12 224	819	10 045	12 224	(2 179)	-18%	12 224
Sub Total - Other Municipal Staff		**258 531**	**300 248**	**296 424**	**24 466**	**281 206**	**296 424**	**(15 218)**	**-5%**	**296 424**
% increase	4		**16,1%**	**14,7%**						**14,7%**
Total Parent Municipality		**282 170**	**322 589**	**318 764**	**26 443**	**304 808**	**318 764**	**(13 956)**	**-4%**	**318 764**
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**	**318 764**	**26 443**	**304 808**	**318 764**	**(13 956)**	**-4%**	**318 764**
% increase	4		**14,3%**	**13,0%**						**13,0%**
TOTAL MANAGERS AND STAFF		**269 855**	**309 360**	**305 536**	**25 409**	**292 304**	**305 536**	**(13 232)**	**-4%**	**305 536**

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	14 183	14 253	14 183	14 183	19 896	14 183	14 183	14 253	14 183	14 183	(28 820)	184 131	179 869	188 582
Other revenue		670	478	478	478	478	478	478	478	478	478	478	8 285	13 730	6 017	6 317
Cash Receipts by Source		**129 413**	**78 853**	**86 711**	**78 853**	**78 853**	**92 354**	**78 853**	**78 853**	**86 711**	**78 853**	**78 853**	**52 167**	**999 331**	**1 034 792**	**1 101 585**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		3 645	–	819	–	–	1 298	–	–	819	–	–	28 608	35 189	40 470	38 599
Short term loans		–	–	–	–	–	(3 184)	–	–	–	–	–	(3 184)	(6 369)	(6 369)	(6 369)
Total Cash Receipts by Source		**133 058**	**78 853**	**87 531**	**78 853**	**78 853**	**90 467**	**78 853**	**78 853**	**87 531**	**78 853**	**78 853**	**77 591**	**1 028 152**	**1 068 893**	**1 133 816**
Cash Payments by Type													–			
Employee related costs		10 502	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	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**	**359**	**9 037**	**359**	**359**	**11 973**	**359**	**359**	**9 037**	**359**	**359**	**(6 638)**	**86 223**	**55 498**	**30 349**
Cash/cash equivalents at the month/year beginning:		–	60 298	60 658	69 694	70 054	70 413	82 387	82 746	83 106	92 142	92 502	92 861	–	86 223	141 721
Cash/cash equivalents at the month/year end:		60 298	60 658	69 694	70 054	70 413	82 387	82 746	83 106	92 142	92 502	92 861	86 223	86 223	141 721	172 070

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

Description	Ref	2024/25	Budget Year 2025/26							
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	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 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	5 737	552	552	5 737	5 184	90,4%	1%
August	346	477	5 737	1 599	2 151	11 473	9 322	81,2%	3%
September	5 004	13 040	10 335	1 590	3 741	21 808	18 067	82,8%	5%
October	5 140	477	5 737	13 636	17 377	27 545	10 168	36,9%	22%
November	7 521	477	5 737	7 925	25 302	33 281	7 979	24,0%	32%
December	2 984	13 270	18 486	9 729	35 031	51 768	16 737	32,3%	44%
January	1 853	477	5 737	1 428	36 459	57 505	21 045	36,6%	46%
February	6 926	477	5 737	2 859	39 318	63 241	23 923	37,8%	49%
March	5 388	13 040	10 335	17 225	56 543	73 576	17 033	23,1%	71%
April	5 393	477	5 737	3 842	60 386	79 313	18 927	23,9%	75%
May	14 248	477	5 737	7 037	67 423	85 049	17 626	20,7%	84%
June	27 329	36 878	19 473	29 874	97 297	104 523	7 225	6,9%	122%
Total Capital expenditure	**82 874**	**80 047**	**104 523**	**97 297**					

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**	**12 687**	**3 563**	**12 666**	**12 687**	(21)	**-0,2%**	**12 687**
Roads Infrastructure		–	4 750	4 374	160	4 354	4 374	(20)	**-0,5%**	4 374
Road Structures		–	4 750	4 374	160	4 354	4 374	(20)	**-0,5%**	4 374
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		23 834	6 613	8 033	3 123	8 033	8 033	(0)	**0,0%**	8 033
Boreholes		223	–	–	–	–	–	–		–
Reservoirs		–	5 189	6 591	2 923	6 591	6 591	(0)	**0,0%**	6 591
Bulk Mains		23 610	1 424	1 442	200	1 442	1 442	(0)	**0,0%**	1 442
Sanitation Infrastructure		162	500	280	280	280	280	(0)	**0,0%**	280
Reticulation		–	–	111	111	111	111	(0)	**0,0%**	111
Toilet Facilities		162	500	169	169	169	169	(0)	**0,0%**	169
Solid Waste Infrastructure		6 007	–	–	–	–	–	–		–
Waste Drop-off Points		277	–	–	–	–	–	–		–
Waste Separation Facilities		5 729	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**680**	**12 250**	**4 434**	**2 548**	**3 761**	**4 434**	**(673)**	**-15,2%**	**4 434**
Community Facilities		680	12 050	3 889	2 078	3 268	3 889	(621)	**-16,0%**	3 889
Libraries		680	11 665	2 598	1 636	2 009	2 598	(589)	-22,7%	2 598
Parks		–	200	1 106	441	1 079	1 106	(26)	-2,4%	1 106
Markets		–	185	185	–	179	185	(6)	-3,2%	185
Sport and Recreation Facilities		–	200	545	470	493	545	(52)	**-9,6%**	545
Outdoor Facilities		–	200	545	470	493	545	(52)	-9,6%	545
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**–**	**–**	**2 858**	**–**	**2 858**	**2 858**	**(0)**	**0,0%**	**2 858**
Operational Buildings		–	–	2 858	–	2 858	2 858	(0)	**0,0%**	2 858
Municipal Offices		–	–	2 858	–	2 858	2 858	(0)	0,0%	2 858
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**248**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		248	–	–	–	–	–	–		–
Computer Software and Applications		248	–	–	–	–	–	–		–
Computer Equipment		**675**	**330**	**1 197**	**345**	**885**	**1 197**	**(312)**	-26,1%	**1 197**
Computer Equipment		675	330	1 197	345	885	1 197	(312)	-26,1%	1 197
Furniture and Office Equipment		**575**	**1 064**	**1 833**	**1 054**	**1 542**	**1 833**	**(291)**	-15,9%	**1 833**
Furniture and Office Equipment		575	1 064	1 833	1 054	1 542	1 833	(291)	-15,9%	1 833
Machinery and Equipment		**1 270**	**3 230**	**3 928**	**2 082**	**3 645**	**3 928**	**(283)**	-7,2%	**3 928**
Machinery and Equipment		1 270	3 230	3 928	2 082	3 645	3 928	(283)	-7,2%	3 928
Transport Assets		**6 337**	**1 600**	**7 685**	**1 443**	**7 650**	**7 685**	**(35)**	-0,5%	**7 685**
Transport Assets		6 337	1 600	7 685	1 443	7 650	7 685	(35)	-0,5%	7 685
Land		**–**	**–**	**7 000**	**7 000**	**7 000**	**7 000**	**–**		**7 000**
Land		–	–	7 000	7 000	7 000	7 000	–		7 000
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	**39 787**	**30 336**	**41 621**	**18 035**	**40 006**	**41 621**	**1 615**	**3,9%**	**41 621**

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**18 324**	**9 300**	**16 289**	**1 455**	**15 632**	**16 289**	(657)	**-4,0%**	**16 289**
Roads Infrastructure		10 928	6 000	11 090	149	11 073	11 090	(17)	**-0,2%**	11 090
Roads		10 928	6 000	11 090	149	11 073	11 090	(17)	**-0,2%**	11 090
Storm water Infrastructure		2 772	–	–	–	–	–	–		–
Storm water Conveyance		2 772	–	–	–	–	–	–		–
Electrical Infrastructure		499	1 000	961	594	960	961	(1)	**-0,1%**	961
MV Networks		499	1 000	961	594	960	961	(1)	**-0,1%**	961
Water Supply Infrastructure		2 223	1 000	2 431	149	1 794	2 431	(638)	**-26,2%**	2 431
Distribution		2 223	1 000	2 431	149	1 794	2 431	(638)	**-26,2%**	2 431
Sanitation Infrastructure		1 902	1 300	1 807	562	1 806	1 807	(1)	**-0,1%**	1 807
Reticulation		328	1 100	1 807	562	1 806	1 807	(1)	**-0,1%**	1 807
Waste Water Treatment Works		1 574	200	–	–	–	–	–		–
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**149**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		149	–	–	–	–	–	–		–
Outdoor Facilities		149	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	**18 473**	**9 300**	**16 289**	**1 455**	**15 632**	**16 289**	**657**	**4,0%**	**16 289**

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**	**21 308**	**6 878**	**19 469**	**21 308**	(1 840)	**-8,6%**	**21 308**
Roads Infrastructure		4 562	7 181	8 054	1 839	7 191	8 054	(863)	**-10,7%**	8 054
Roads		3 302	5 974	6 770	1 750	5 912	6 770	(858)	**-12,7%**	6 770
Road Furniture		1 260	1 207	1 284	89	1 279	1 284	(5)	**-0,4%**	1 284
Storm water Infrastructure		47	204	76	7	55	76	(21)	**-27,4%**	76
Storm water Conveyance		47	204	76	7	55	76	(21)	**-27,4%**	76
Electrical Infrastructure		792	2 390	2 135	647	1 409	2 135	(726)	**-34,0%**	2 135
MV Substations		117	1 045	940	397	676	940	(264)	**-28,1%**	940
MV Networks		142	747	597	–	153	597	(444)	**-74,4%**	597
LV Networks		533	598	598	250	580	598	(19)	**-3,1%**	598
Water Supply Infrastructure		3 588	2 856	2 796	1 858	2 759	2 796	(37)	**-1,3%**	2 796
Dams and Weirs		458	1 832	912	267	878	912	(33)	**-3,7%**	912
Boreholes		133	313	189	67	187	189	(2)	**-0,9%**	189
Pump Stations		58	62	0	–	–	0	(0)	**-100,0%**	0
Water Treatment Works		118	124	15	–	15	15	–		15
Bulk Mains		299	105	26	–	25	26	(1)	**-2,0%**	26
Distribution		2 522	420	1 655	1 525	1 653	1 655	(2)	**-0,1%**	1 655
Sanitation Infrastructure		3 047	4 730	8 247	2 526	8 055	8 247	(192)	**-2,3%**	8 247
Reticulation		1 592	2 592	3 775	359	3 713	3 775	(62)	**-1,7%**	3 775
Waste Water Treatment Works		1 342	2 004	4 375	2 154	4 248	4 375	(127)	**-2,9%**	4 375
Toilet Facilities		113	134	97	13	94	97	(3)	**-2,8%**	97
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**886**	**2 027**	**728**	**134**	**656**	**728**	**(71)**	**-9,8%**	**728**
Community Facilities		725	1 715	535	79	491	535	(44)	**-8,2%**	535
Halls		341	1 250	86	5	74	86	(12)	-13,6%	86
Crèches		105	158	158	26	139	158	(19)	-12,2%	158
Libraries		32	33	33	23	27	33	(6)	-17,6%	33
Cemeteries/Crematoria		119	132	119	16	117	119	(2)	-1,9%	119
Public Ablution Facilities		(2)	1	1	–	–	1	(1)	-100,0%	1
Markets		131	141	138	9	134	138	(4)	-2,8%	138
Sport and Recreation Facilities		160	312	192	55	165	192	(27)	**-14,1%**	192
Indoor Facilities		77	83	83	–	82	83	(1)	-1,3%	83
Outdoor Facilities		83	229	109	55	83	109	(26)	-23,9%	109
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**657**	**832**	**767**	**168**	**686**	**767**	**(81)**	**-10,5%**	**767**
Operational Buildings		344	557	372	68	317	372	(55)	**-14,7%**	372
Municipal Offices		344	557	372	68	317	372	(55)	-14,7%	372
Housing		313	275	395	99	369	395	(26)	**-6,6%**	395
Social Housing		313	275	395	99	369	395	(26)	-6,6%	395
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**146**	**176**	**159**	**38**	**116**	**159**	**(43)**	-27,1%	**159**
Computer Equipment		146	176	159	38	116	159	(43)	-27,1%	159
Furniture and Office Equipment		**5**	**24**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		5	24	–	–	–	–	–		–
Machinery and Equipment		**81**	**330**	**71**	**–**	**61**	**71**	**(10)**	-13,6%	**71**
Machinery and Equipment		81	330	71	–	61	71	(10)	-13,6%	71
Transport Assets		**3 290**	**5 028**	**4 119**	**470**	**3 821**	**4 119**	**(297)**	-7,2%	**4 119**
Transport Assets		3 290	5 028	4 119	470	3 821	4 119	(297)	-7,2%	4 119
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	**17 099**	**25 778**	**27 151**	**7 688**	**24 810**	**27 151**	**2 342**	**8,6%**	**27 151**

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**	**12 926**	**26 124**	**22 416**	3 708	**16,5%**	**22 416**
Roads Infrastructure		7 021	586	586	3 921	7 907	586	7 321	**1249,6%**	586
Roads		7 021	586	586	3 921	7 907	586	7 321	**1249,6%**	586
Storm water Infrastructure		2 546	532	532	1 290	2 601	532	2 069	**388,8%**	532
Drainage Collection		2 546	532	532	1 290	2 601	532	2 069	**388,8%**	532
Electrical Infrastructure		3 957	996	996	1 944	3 921	996	2 925	**293,7%**	996
MV Networks		3 553	498	498	1 748	3 526	498	3 028	**608,0%**	498
LV Networks		404	498	498	196	395	498	(103)	**-20,6%**	498
Water Supply Infrastructure		6 256	1 582	1 582	2 993	6 070	1 582	4 488	**283,6%**	1 582
Boreholes		68	–	–	36	73	–	73		–
Reservoirs		977	427	427	472	965	427	537	**125,8%**	427
Pump Stations		485	–	–	214	453	–	453		–
Distribution		4 726	1 155	1 155	2 271	4 580	1 155	3 425	**296,5%**	1 155
Sanitation Infrastructure		4 506	2 625	2 625	2 626	5 309	2 625	2 684	**102,2%**	2 625
Pump Station		29	105	105	61	122	105	17	**16,2%**	105
Reticulation		155	1 260	1 260	68	136	1 260	(1 124)	**-89,2%**	1 260
Waste Water Treatment Works		4 323	1 260	1 260	2 497	5 051	1 260	3 791	**300,8%**	1 260
Solid Waste Infrastructure		528	16 094	16 094	89	179	16 094	(15 916)	**-98,9%**	16 094
Landfill Sites		352	15 750	15 750	–	–	15 750	(15 750)	**-100,0%**	15 750
Waste Drop-off Points		177	344	344	89	179	344	(166)	**-48,1%**	344
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		193	–	–	63	137	–	137		–
Data Centres		143	–	–	63	137	–	137		–
Capital Spares		50	–	–	–	–	–	–		–
Community Assets		**4 502**	**1 937**	**1 937**	**1 583**	**3 193**	**1 937**	**1 256**	**64,8%**	**1 937**
Community Facilities		2 490	417	417	569	1 147	417	729	**174,8%**	417
Centres		287	–	–	142	287	–	287		–
Fire/Ambulance Stations		12	–	–	9	19	–	19		–
Libraries		199	404	404	98	198	404	(206)	-51,1%	404
Cemeteries/Crematoria		5	13	13	3	5	13	(8)	-59,5%	13
Public Open Space		7	–	–	3	7	–	7		–
Public Ablution Facilities		1 895	–	–	271	547	–	547		–
Markets		83	–	–	41	83	–	83		–
Airports		1	–	–	1	1	–	1		–
Sport and Recreation Facilities		2 012	1 520	1 520	1 015	2 046	1 520	526	**34,6%**	1 520
Outdoor Facilities		2 012	1 520	1 520	1 015	2 046	1 520	526	34,6%	1 520
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**410**	**195**	**195**	**203**	**410**	**195**	215	110,5%	**195**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		410	195	195	203	410	195	215	**110,5%**	195
Improved Property		410	195	195	203	410	195	215	110,5%	195
Other assets		**3 008**	**–**	**–**	**897**	**1 809**	**–**	**1 809**		**–**
Operational Buildings		3 008	–	–	897	1 809	–	1 809		–
Municipal Offices		2 963	–	–	873	1 760	–	1 760		–
Workshops		45	–	–	24	49	–	49		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**90**	**90**	**–**	**–**	**90**	**(90)**	-100,0%	**90**
Licences and Rights		–	90	90	–	–	90	(90)	**-100,0%**	90
Computer Software and Applications		–	90	90	–	–	90	(90)	-100,0%	90
Computer Equipment		**783**	**2 428**	**2 428**	**258**	**543**	**2 428**	**(1 885)**	-77,6%	**2 428**
Computer Equipment		783	2 428	2 428	258	543	2 428	(1 885)	-77,6%	2 428
Furniture and Office Equipment		**937**	**602**	**602**	**196**	**398**	**602**	**(204)**	-33,9%	**602**
Furniture and Office Equipment		937	602	602	196	398	602	(204)	-33,9%	602
Machinery and Equipment		**2 432**	**1 397**	**1 397**	**910**	**1 884**	**1 397**	**486**	34,8%	**1 397**
Machinery and Equipment		2 432	1 397	1 397	910	1 884	1 397	486	34,8%	1 397
Transport Assets		**2 366**	**5 025**	**5 025**	**1 194**	**2 411**	**5 025**	**(2 614)**	-52,0%	**5 025**
Transport Assets		2 366	5 025	5 025	1 194	2 411	5 025	(2 614)	-52,0%	5 025
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Depreciation	1	**39 446**	**34 090**	**34 090**	**18 168**	**36 771**	**34 090**	**(2 681)**	**-7,9%**	**34 090**

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

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

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**23 878**	**33 787**	**38 796**	**5 855**	**35 961**	**38 796**	(2 835)	**-7,3%**	**38 796**
Roads Infrastructure		433	5 000	7 812	–	7 812	7 812	(0)	**0,0%**	7 812
Roads		–	5 000	7 812	–	7 812	7 812	(0)	**0,0%**	7 812
Road Structures		433	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		10 037	23 318	24 722	2 835	23 361	24 722	(1 361)	**-5,5%**	24 722
HV Substations		5 421	15 000	16 453	(425)	15 719	16 453	(734)	**-4,5%**	16 453
MV Substations		805	1 630	1 630	336	1 629	1 630	(1)	**0,0%**	1 630
MV Networks		639	2 500	2 455	486	2 455	2 455	(0)	**0,0%**	2 455
LV Networks		3 172	4 188	4 184	2 438	3 558	4 184	(626)	**-15,0%**	4 184
Water Supply Infrastructure		365	5 269	5 345	2 691	3 871	5 345	(1 474)	**-27,6%**	5 345
Water Treatment Works		–	500	2 097	1 790	1 790	2 097	(307)	**-14,6%**	2 097
Distribution		365	4 769	3 248	901	2 081	3 248	(1 167)	**-35,9%**	3 248
Sanitation Infrastructure		13 042	200	918	328	918	918	(0)	**0,0%**	918
Waste Water Treatment Works		13 042	200	918	328	918	918	(0)	**0,0%**	918
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		**216**	**5 934**	**6 981**	**4 505**	**5 450**	**6 981**	**(1 531)**	**-21,9%**	**6 981**
Community Facilities		–	100	–	–	–	–	–		–
Cemeteries/Crematoria		–	100	–	–	–	–	–		–
Sport and Recreation Facilities		216	5 834	6 981	4 505	5 450	6 981	(1 531)	**-21,9%**	6 981
Outdoor Facilities		216	5 834	6 981	4 505	5 450	6 981	(1 531)	-21,9%	6 981
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		**519**	**600**	**797**	**5**	**211**	**797**	**(586)**	**-73,5%**	**797**
Operational Buildings		519	600	797	5	211	797	(586)	**-73,5%**	797
Municipal Offices		237	300	497	5	211	497	(286)	-57,5%	497
Workshops		282	300	300	–	–	300	(300)	-100,0%	300
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Machinery and Equipment		**–**	**90**	**38**	**19**	**36**	**38**	**(2)**	-4,1%	**38**
Machinery and Equipment		–	90	38	19	36	38	(2)	-4,1%	38
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	**24 614**	**40 411**	**46 613**	**10 384**	**41 659**	**46 613**	**4 954**	**10,6%**	**46 613**

MUNICIPALITY WITZENBERG

Report: Withdrawals from Municipal Bank Accounts

Quarter ending June 2026

Report in terms section 11 (4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Q1	Q2	Q3	Q4	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	3 860 060	- 3 265 224	- 2 636 565
	Agency fees, for example motor registration, drivers licence, etc.			0	0	-
11(1) e(ii)	Insurance received by the Municipality on behalf of organ of state	-	-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account	2 974	13 241	6 087	21 203	43 505
11(1) (g)	Refund of guarantees, sureties & security deposits	417 439	- 144 596	- 113 332	- 557 276	- 397 764
				0	0	-
11(1) (h)	Cash management and investment purposes			0	0	-
	- Realised	- 50 653 463	- 51 339 521	- 103 243 027	- 51 239 007	- 256 475 018
	- Made	150 000 000	100 000 000	-	-	250 000 000
		96 818 129	**48 246 545**	**- 99 490 212**	**- 55 040 304**	**- 9 465 842**

WITZENBERG MUNICIPALITY

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

Report in terms of Section 66 of the MFMA

MFMA Section	Item Description	Original Budget	Amended Budget	Year to Date Total	% Spent to Date
Staff Benefits					
66(a)	Salaries and Wages	209 802 723	206 374 719	203 998 794	99%
66(b)	Contribution to pension funds and medical aid	51 192 630	51 192 630	48 022 298	94%
66(c)	Travel, accomodation and subsistence	1 622 097	1 596 415	998 694	63%
66(d)	Housing Benefits and allowances	1 400 564	1 400 564	1 198 948	86%
66(e)	Overtime	35 043 603	34 643 603	28 609 638	83%
66(f)	Loans and advances	-	-	-	
66(g)	Other type of benefit or allowances related to staff	11 920 916	11 924 473	10 474 359	88%
	Sub-Total (Staff Benefits)	**310 982 533**	**307 132 404**	**293 302 731**	**95%**
Councillor Benefitss					
MAY	Mayor	1 125 184	1 125 184	929 146	83%
DM	Deputy Mayor	702 989	702 989	732 191	104%
SP	Speaker	544 880	544 880	758 598	139%
MCM	Mayroll Committee members	2 630 484	2 630 484	2 913 218	111%
S79	Section 79 committee chairperson	-	-	767 087	
CLLR	Other Councillors	6 732 195	6 732 195	5 012 149	74%
MED	Medical aid contributions	-	-	-	
PEN	Pension fund contributions	1 492 683	1 492 683	1 391 806	93%
WARD	Ward Committee Allowance	1 222 124	1 222 124	1 385 000	113%
	Sub-Total (Councillors Beefits)	**14 450 539**	**14 450 539**	**13 889 196**	**96%**

Summary of Budget Virements for the Quarter Ended : June 2026

Municipal Vote	Q1	Q2	Q3	Q4	Total	Net Movement
Financial Services	- 200 008	- 18 000	- 300 000	- 1 317 861	- 1 835 869	FROM()
Community Services	- 32 054	- 1 981 704	- 3 464 773	- 3 286 289	- 8 764 820	FROM()
Corporate Services	260 000	63 000	- 246 300	1 249 544	1 326 244	To
Technical Services	- 41 938	1 876 704	3 929 073	3 810 528	9 574 367	To
Municipal Manager	14 000	60 000	82 000	- 455 922	- 299 922	FROM()
	-	-	-	-	-	

Cost Savings Disclosures for the Quarter ended: June 2026

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use of Consultants	19 221 908	1 146 935	1 694 259	680 875	4 182 168	7 704 237	12 084 854	4 380 617
Vehicles used for political office bearers	1 733	1 332	-	-	-	1 332	4 374	3 042
Travel and subsitence	1 222 428	167 169	294 277	160 414	185 703	807 564	791 019	- 16 545
Domestic Accommodation	373 987	14 180	99 947	29 767	47 236	191 130	161 250	- 29 880
Sponsorships, events and catering	3 747 537	324 871	792 670	714 060	1 321 495	3 153 096	230 103	- 2 922 993
Communication	2 821 403	345 321	614 082	639 701	774 207	2 373 311	2 211 134	- 162 177
Other Related Expenditure Items	2 573 514	355 170	751 457	315 069	809 131	2 230 827	1 745 158	- 485 669
TOTAL	**29 962 510**	**2 354 978**	**4 246 691**	**2 539 886**	**7 319 941**	**16 461 497**	**17 227 892**	**766 395**

***** Savings were calculated based upon comparision between previous year and current year year-to-date expenditure items**

WITZENBERG
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SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN	REPORT ON STRATEGIC / TOP LAYER RESULTS	
	2025/26	QUARTER 4

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	Corrected measures
WS1.11a	Number of new formal sewer connections meeting minimum standards	54	54	**65**		
WS2.11a	Number of new formal water connections meeting minimum standards	58	58	**72**		
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	51	51	**56**		
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	**12127**		
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%	**38%**		
EE4.4	Percentage total electricity losses	10%	10%	**11,6%**	Total electricity losses were 11.6% up to May 2026, exceeding the 10% target. The variance was mainly attributable to illegal connections and customers bypassing the formal electricity purchasing process. The year-end figure was not yet available when the report was prepared.	Field auditors were deployed to inspect meters and identify irregular connections. An enforcement operation was also conducted to remove illegal connections, and the inspection and enforcement programme is continuing.
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	4%	4,0%	**5,7%**		

KEY PERFORMANCE AREA: Essential Services

STRATEGIC OBJECTIVE: Provide for the needs of informal settlements through improved services

Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrected 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	Number of new informal sewer connections meeting minimum standards	3	3	**5**		
WS2.11b	Number of new informal water connections meeting minimum standards	3	3	**5**		
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	Corrected measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	96%	**98%**		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	4	**4**		
GG1.21	Staff vacancy rate	8%	8%	**12%**	The staff vacancy rate was 12%, compared with the target of 8%. Recruitment processes for several hard-to-fill posts took longer than anticipated, which delayed appointments and increased the year-end vacancy rate.	Job descriptions for affected posts were reviewed to improve the recruitment process. Headhunting was also implemented for selected hard-to-fill positions, and outstanding recruitment processes are being prioritised.

KEY PERFORMANCE AREA:	Governance
STRATEGIC OBJECTIVE:	Ensure Financial Viability

Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrected measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	200	200	**347**		
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	**54%**		
FM7.12	Collection rate ratio	93%	93%	**89%**	The collection rate was 89%, four percentage points below the 93% target. Revenue collection was negatively affected by illegal electricity connections and by the municipality's limited ability to apply credit-control measures in Eskom-supplied areas. The severe May storm also damaged Eskom bulk electricity lines, causing electricity load shedding and further limiting the municipality's ability to fully implement its credit-control policy.	A service provider was appointed to identify and remove illegal electricity connections. Legal and other available recovery mechanisms for outstanding municipal debt in Eskom-supplied areas are also being considered.

FM3.11	Cash/Cost coverage ratio	3	3	**1,7**	The cash/cost coverage ratio was 1.7 months, below the 3-month target. Cash reserves were placed under pressure by increased security expenditure, revenue losses linked to illegal electricity connections, and constrained credit control in Eskom-supplied areas. The municipality's R10 million property procurement also had a negative impact on the ratio.	A service provider was appointed to audit electricity connections and support action against illegal connections. The municipality is also reviewing the use and cost of security services and considering more cost-effective alternatives where operationally feasible.
FM4.31	Creditors payment period	40	40	**35**		
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	140	140	**74**		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	98%	**99%**		
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	95%	**93%**	Capital expenditure reached 93% of the adjusted capital budget of R105,438,457, falling 2 percentage points short of the 95% target. The Technical Directorate, which accounted for R77,418,502 of the budget, spent 95.4%. Lower spending occurred mainly in the Community Directorate (77% of R15m) and the Corporate Directorate (75% of approximately R2.5 million). The largest project variance related to the Upgrade of Tulbagh Sports Facilities, where approximately R1.5 million remained unspent at year-end. The R6.5 million project is implemented over two financial years; progress was delayed by supply-chain disruptions following the January/February IT hacking incident and by severe weather in May. The Information Technology budget of approximately R1.1 million was also underspent by R311,494 because a purpose-built server was not ready for delivery by 30 June 2026.	Project priorities and cash-flow forecasts were reviewed during the year. Where completed projects produced savings, available funding was redirected to active projects in accordance with the approved adjustment process. Multi-year projects, including the Tulbagh Sports Facilities upgrade, will continue in 2026/27 in line with their revised implementation programmes. Grant-funded projects were prioritised; the Municipal Infrastructure Grant allocation of approximately R22.4 million was fully spent.

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	Corrected measures
MMIDP9	Number of IDP community engagements held.	14	14	**14**		
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%	100%	**100%**		

KEY PERFORMANCE AREA:	Communal Services
STRATEGIC OBJECTIVE:	Provide & maintain facilities that make citizens feel at home.