WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

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Notice is hereby given in terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) as amended, that an **Ordinary Council meeting** of the Witzenberg Municipality will be held in the **Town Hall, Voortrekker Street, Ceres** on **Wednesday, 26 August 2026** at **10:00**.	Kennis word hiermee gegee ingevolge Artikel 29(2) van die Plaaslike Regering: Munisipale Strukture Wet, 1998 (Wet 117 van 1998) soos gewysig, dat 'n **Gewone Raadsvergadering** van die Munisipaliteit Witzenberg gehou sal word op **Woensdag, 26 Augustus 2026** om **10:00** in die **Stadsaal, Voortrekkerstraat, Ceres**.

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

FOR INFORMATION / TER INLIGTING

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

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

ALDERLADY EM SIDEGO
SPEAKER

18 . 08 . 26

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

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

NOTED

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

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.2**.

NOTED

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

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

Council's congratulations are conveyed to the following Councillors on their birthdays:

- Councillor K Yisa 7 August
- Councillor L Ngwane 24 August

NOTED

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

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

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

4. MINUTES / NOTULES

4.1 Corrections to the minutes / Regstelling van notule

For consideration of any corrections to the minutes.
Ter oorweging van enige regstelling van die notule.

NOTED / AANGETEKEN

4.2 Matters arising from the minutes / Sake voortspruitend uit notule

4.3 Approval of minutes / Goedkeuring van notule
(3/1/2/3)

The minutes of the Council meeting, held on 29 July 2026, are attached as **annexure 4.3**.

RECOMMENDED

that the minutes of the Council meeting, held on 29 July 2026, be approved and signed by the Speaker.

AANBEVEEL

dat die notule van die Raadsvergadering, gehou op 29 Julie 2026, goedgekeur en deur die Speaker onderteken word.

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4.4 Outstanding matters / Uitstaande sake (3/3/2)

Number	File ref.	Item no. and date	Subject	Resolution
4.4.1	17/7/2/2	11.1 of 25-02-2026	Fire at Skoonvlei, Ceres	The disciplinary process is ongoing and the matter was postponed for continuation due to IT constraints.
4.4.2	1/3/1/25	8.4.1 of 26-02-2026	By-law: Rules of Order	That the matter be held in abeyance as there is no movement on the White Paper.

RECOMMENDED

that notice be taken of the outstanding matters.

AANBEVEEL

dat kennis geneem word van die uitstaande sake.

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

None / Geen

NOTED / AANGETEKEN

6. INTERVIEWS WITH DELEGATIONS ONDERHOUDE MET AFVAARDIGINGS

None / Geen

NOTED / AANGETEKEN

7. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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8. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

8.1 Directorate Finance / Direktoraat Finansies

8.1.1 Section 71 Monthly Budget Statement Report of Directorate Finance: July 2026
Artikel 71 Maandelikse Begrotingsverslag van Direktoraat Finansies: Julie 2026
(9/1/2/2)

The Section 71 Monthly Budget Statement Report of the Directorate Finance for July 2026 is attached as **annexure 8.1.1**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

(a) that notice be taken of the Section 71 Monthly Budget Statement Report of the Directorate Finance for July 2026.

(b) that the Section 71 Monthly Budget Statement Report of the Directorate Finance for July 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

8.1.2 Quarterly Budget Statement Report [Section 52(d)]: 4th Quarter 2025/2026
(9/1/2/2)

The Quarterly Budget Statement Report [Section 52(d)] for the 4th Quarter of 2025/2026 is attached as **annexure 8.1.2**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

(a) that notice be taken of the Quarterly Budget Statement Report [Section 52(d)] for the 4th Quarter of 2025/2026.

(b) that the Quarterly Budget Statement Report [Section 52(d)] for the 4th Quarter of 2025/2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

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8.1.3 IDP and Budget Process Plan for 2027 - 2032 (2/2/1)

In terms of Section 28 of the Municipal Systems Act (Act 32 of 2000), Council must adopt an IDP and Budget Process Plan. The Municipal Finance Management Act (Act 56 of 2003) further stipulates that at least ten months before the start of the budget year, the Executive Mayor should table a time schedule outlining key deadlines in respect of the IDP/Budgetary process.

Section 29 of the Municipal Systems Act (Act 32 of 2000) specifies that such a Process Plan must include:

- Programs that set out timeframes for the different planning steps;
- Appropriate mechanisms, processes and procedures for consultation with:
    - Local communities, both in terms of needs and priorities as well as consultation during development;
    - Organs of state, traditional authorities, and other role-players in the drafting process; and
- Binding plans and planning requirements, i.e. policy and legislation.

National Treasury has provided further guidance by the issuing of MFMA Circular 10. That circular provides specific guidance with regard to six distinct steps in compilation of the IDP and the annual Budget. The table below highlights these steps, with a brief description of each step:

Steps		**Process**
1	**Planning**	Schedule dates, establish consultation forums, review previous processes
2	**Strategi-zing**	Review IDP, set service delivery objectives for next 3 years, consult on tariffs, indigents, credit control, free basic services etc., and consider local-, provincial- and national issues, the previous year's performance and current economic and demographic trends etc.
3	**Preparing**	Prepare Budget, revenue and expenditure projections; draft Budget policies; consult and consider local-, provincial- and national priorities
4	**Tabling**	Table draft Budget, draft IDP and Budget-related policies before council; consult and consider local, provincial and national inputs or responses
5	**Approving**	Council approves the IDP, the Budget and related policies
6	**Finalising**	Publish the IDP, Budget and approve the SDBIP and performance targets

In capturing the above steps, this IDP & Budget Process Plan seeks to address, *inter alia*, the:

- Identification of areas requiring additional attention in terms of legislative requirements, proper planning processes and sound financial management;

- Inclusion of the most current census and own statistical data;
- Consideration and review of any other relevant and new information;
- Addressing comments received from the various role-players;
- Factor-in the shortcomings and weaknesses identified through self-assessment;
- Preparation and review of sector plans and its alignment with the IDP;
- Preparation and review of the Performance Management System (PMS);
- Updating of the 5-year Financial Plan; and
- Finalisation of the annual Budget and IDP in terms of the relevant legislation.

Pursuant to the above statutory requirements, an IDP and Budget Process Plan for the 2027 - 2032 cycle is attached as **annexure 8.1.3**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

(a) That the IDP and Budget Process Plan for 2027 - 2032 be approved.

(b) That in the event of any changes with regard to the dates of the Process Plan, the Municipal Manager be mandated to change same after consultation with the Executive Mayor.

8.1.4 Finance: Adjustment budget 2026/2027
(5/1/1/25)

The following documents are attached:

(a) Memorandum from Director: Finance, dated 18 August 2026: **Annexure 8.1.4(a)**.

(b) Adjustment budget 2026/2027 to 2028/2029: **Annexure 8.1.4(b)**.

(c) Budget schedules 2026/2027: **Annexure 8.1.4(c)**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

That Council approves the 2026/2027 adjustments budget of Witzenberg Municipality, as contained in the accompanying budget documentation, including the following prescribed budget tables:

(i) Table B1 – Budget Summary;

(ii) Table B2 – Adjustments Budget Financial Performance by Standard Classification;

(iii) Table B3 – Budgeted Financial Performance by Vote;

(iv) Table B4 – Adjustments Budget Financial Performance by Revenue Source; and

(v) Table B5 – Budgeted Capital Expenditure by Vote, Standard Classification and Funding.

8.1.5 Witzenberg Anti-corruption and Fraud Prevention Policy (2/12/P)

The Anti-corruption and Fraud Prevention Policy for Witzenberg Municipality is attached as **annexure 8.1.5**.

The Performance, Risk and Audit Committee resolved on 19 June 2026 to recommend to Council that notice be taken of the Witzenberg Anti-corruption and Fraud Prevention Policy and, after consideration, same be approved.

RECOMMENDED

That the Performance, Risk and Audit Committee recommends to Council:

that notice be taken of the Witzenberg Anti-corruption and Fraud Prevention Policy and, after consideration, same be approved.

8.1.6 Annual review 2026/2027: Witzenberg Whistleblowing Policy (2/12/P)

The Witzenberg Whistleblowing Policy is attached as **annexure 8.1.6**.

The Performance, Risk and Audit Committee resolved on 19 June 2026:

(a) That the Performance, Risk and Audit Committee members submit their inputs to the Chief Internal Audit Executive for inclusion.

(b) That the Performance, Risk and Audit Committee recommends to Council:

that the Witzenberg Whistleblowing Policy, after consideration, be approved.

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RECOMMENDED

That the Performance, Risk and Audit Committee recommends to Council:

that the Witzenberg Whistleblowing Policy, after consideration, be approved.

8.2 Directorate Technical Services / Direktoraat Tegniese Dienste

None / Geen

NOTED / AANGETEKEN

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8.3 Directorate Community Services / Direktoraat Gemeenskapsdienste

8.3.1 Draft Air Quality Management By-law (1/3/R)

The following documents are attached:

(a) Memorandum from Acting Manager: Environmental Management, dated 17 August 2026: **Annexure 8.3.1(a)**.

(b) Draft Air Quality Management By-law: **Annexure 8.3.1(b)**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that the Draft Air Quality Management By-law, after being workshopped and considered, be approved and adopted.

8.3.2 Witzenberg Disaster Management Annual Report 2025/2026
Witzenberg Rampbestuur Jaarverslag 2025/2026
(17/7/03/R)

The Witzenberg Disaster Management Annual Report 2025/2026, received from the Manager: Fire, Rescue and Disaster Management, is attached as **annexure 8.3.2**.

The Committee for Community Development resolved on 13 August 2026:

(a) that notice be taken of the Witzenberg Disaster Management Annual Report for 2025 / 2026.

(b) that the Committee for Community Development recommends to the Executive Mayoral Committee and Council:

that the Witzenberg Disaster Management Annual Report for 2025/2026, after consideration, be approved and accepted.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that the Witzenberg Disaster Management Annual Report for 2025/2026, after consideration, be approved and accepted.

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8.3.3 Survey: Witzenberg minibus taxi demand and supply (17/14/3)

A report from the Western Cape Mobility Department is attached as **annexure 8.3.3**.

RECOMMENDED

For consideration.

8.4 Directorate Corporate Services / Direktoraat Korporatiewe Dienste

None / Geen

NOTED / AANGETEKEN

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

10. FORMAL AND STATUTORY MATTERS
FORMELE EN STATUTêRE SAKE

10.1 Feedback on matters of outside bodies
Terugvoering oor sake van buite-organisasies
(3/R)

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

11.1 Long-term plan: Pine Forest Holiday Resort, Ceres (17/10/2)

The following question was raised by Councillor J Rooi by email, dated 17 August 2026, to the Speaker:

"The Witzenberg Party wants to know if there is a long-term plan or vision for the Dennebos Resort, where storm damages cause havoc annually because of fallen trees. Further: Is it not a solution to top the upper parts of the trees to make it less susceptible of blowing over by strong winds."

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RECOMMENDED

For consideration.

12. ADJOURNMENT / VERDAGING

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

MUNISIPALITEIT WITZENBERG MUNICIPALITY

AANSOEK OM VERLOF TOT AFWESIGHEID / APPLICATION FOR LEAVE OF ABSENCE

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

Naam van raadslid / Name of councillor: ____

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

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

______________________________ ______________________________

DATUM / DATE **HANDTEKENING / SIGNATURE**

Ref: 3/2/1

CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION

COUNCIL MEETING: 26 AUGUST 2026

I, the undersigned, hereby declare:

- That as a Councillor and a participant of this meeting, I shall maintain strict confidentiality in respect of any information of a confidential nature to which I may become privy at meetings of the Witzenberg Council and shall only disclose such information as may become necessary or required for the proper performance of my duties and functions.
- That as a Councillor and a participant of this meeting, I shall declare any conflict of interest that may arise at every meeting and remove myself from any proceedings, in relation to that matter, giving rise to that conflict.

COUNCILLORS

Surname	Initials	Signature
Abrahams	TE	
Adams	K	
Alexander	WJ	
Daniels	P	
De Bruin	S	

Surname	Initials	Signature
Franse	GJ	
Fredericks	JP	
Gili	AL	
Laban	GG	
Mouton	JS	
Ndaba	MJ	
Nel	JF	
Ngwane	L	
Nogcinisa	N	
Phatsoane	N	
Robyn	KA	
Rooi	J	
Sidego	EM	
Smit	HJ	
Swart	D	
Visagie	JJ	
Yisa	K	

Surname	**Initials**	**Signature**
Zalie	J	

MINUTES OF THE COUNCIL MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON WEDNESDAY, 29 JULY 2026 AT 10:00

NOTULE VAN DIE RAADSVERGADERING VAN MUNISIPALITEIT WITZENBERG, GEHOU OP WOENSDAG, 29 JULIE 2026 OM 10:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

Councillors

Alderlady EM Sidego (Speaker) (DA)
Councillor TE Abrahams (Executive Mayor) (DA)
Councillor JF Nel (Executive Deputy Mayor) (ICOSA)
Alderman K Adams (DA)
Councillor WJ Alexander (Patriotic Alliance)
Councillor P Daniels (DA)
Councillor S de Bruin (DA)
Councillor G Franse (DA)
Councillor JP Fredericks (VF Plus)
Councillor AL Gili (ANC)
Councillor GG Laban (Witzenberg Aksie)
Councillor JS Mouton (ANC)
Councillor MJ Ndaba (ANC)
Councillor L Ngwane (EFF)
Councillor N Nogcinisa (ANC)
Councillor N Phatsoane (ANC)
Councillor KA Robyn (GOOD)
Councillor J Rooi (Witzenberg Party)
Alderman HJ Smit (DA)
Alderman D Swart (DA)
Alderman JJ Visagie (DA)
Councillor K Yisa (ANC)
Councillor J Zalie (ANC)

Officials

Mr D Nasson (Municipal Manager)
Mr HJ Kritzinger (Director: Finance)
Mr S Swartz (Director: Community Services)
Ms N Oerson (Chief Internal Audit Executive)
Mr A Hofmeester (Manager: IDP)
Ms L Nieuwenhuis (Senior Manager: Legal Services)
Ms R Hendricks (Manager: Communication and Marketing)
Ms M Arendse-Smith (Acting Manager: Administration)
Mr J Pieterse (Senior ICT Officer)
Ms J du Toit (Intern: Administration)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Speaker welcomed everyone present and requested Councillor L Ngwane to open the meeting with prayer.

NOTED

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

2.1 Consideration of application for leave of absence
Aansoeke om verlof tot afwesigheid
(3/1/2/1)

An apology for absence from the meeting was received from the Director: Technical Services.

UNANIMOUSLY RESOLVED

that the apology for absence from the meeting, received from the Director: Technical Services, be accepted.

EENPARIG BESLUIT

dat die verskoning vir afwesigheid van die vergadering, ontvang vanaf die Direkteur: Tegniese Dienste, aanvaar word.

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

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.2**.

No conflict of interest was declared.

NOTED

2.3 Consideration of application for leave of absence: Special Council meeting 8 May 2026: Councillor KA Robyn
(3/1/2/1)

Council unanimously resolved on 8 May 2026 that the application for leave of absence from the meeting, received from Councillor K Robyn, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.

A written application for leave of absence from Councillor K Robyn for the Special Council meeting of 8 May 2026 is attached as **annexure 2.3**.

UNANIMOUSLY RESOLVED

that the application for leave of absence, received from Councillor KA Robyn, for the Special Council meeting held on 8 May 2026, be approved and accepted.

EENPARIG BESLUIT

dat die aansoek om verlof tot afwesigheid, ontvang vanaf raadslid KA Robyn, vir die Spesiale Raadsvergadering gehou op 8 Mei 2026, goedgekeur en aanvaar word.

2.4 Consideration of application for leave of absence: Special Council meeting 26 June 2026: Councillor J Zalie (3/1/2/1)

A verbal application for leave of absence from the meeting was received from Councillor J Zalie.

Council unanimously resolved on 26 June 2026 that the application for leave of absence from the meeting, received from Councillor J Zalie, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.

A written application for leave of absence from Councillor J Zalie for the Special Council meeting of 26 June 2026, dated 29 July 2026, is attached as **annexure 2.4**.

UNANIMOUSLY RESOLVED

that the application for leave of absence from Councillor J Zalie for the Special Council meeting held on 26 June 2026, be approved and accepted.

EENPARIG BESLUIT

dat die aansoek om verlof tot afwesigheid vanaf raadslid J Zalie vir die Spesiale Raadsvergadering gehou op 26 Junie 2026, goedgekeur en aanvaar word.

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

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

Council's congratulations were conveyed to Councillor J Fredericks for his birthday on 13 July.

Council conveyed heart-felt condolences to Councillor J Fredericks and his family with the tragic loss of their beloved daughter-in-law.

NOTED

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

The Speaker noted the following:

- Councillors are encouraged to strive towards excellence in an effort to leave a well-documented legacy during the last stretch of their term.
- With the "silly season" being at hand, it could be a challenging time for Councillors, and Councillors are therefore requested to always maintain Council's integrity.
- Council celebrates Women's Day together with all women on 9 August 2026 and wish them well. Keep shining and breaking barriers wherever you may go.

NOTED.

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

The Executive Mayor conveyed the following:

- Condolences to all families in Witzenberg who have experienced the loss of loved ones as well as to Councillor J Fredericks for the loss his family has endured.
- This morning's Mayco caucus included discussions regarding policies, during which it was requested that the Consequence Management Policy be circulated to the Mayco members and to Councillors upon their request. Additionally, an update on the auction for the disposal of redundant assets of Council was also requested.

NOTED.

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

The Municipal Manager informed the meeting that an auctioneer was appointed and that the Department Finance is currently in the process of scheduling a date for the auction. The deadline for the departments to submit a list of assets requiring Council approval for write-off is Friday, 31 July 2026. Furthermore, that the T-shirts for Councillors have been distributed, and Councillors must provide the Department Finance with a mandate allowing deductions related to the jackets.

Councillor GG Laban requested the list of Councillors term status in relation to receive the titels Alderman or Alderlady, after which the Municipal Manager noted that the list will be tabled at the next Council meeting.

NOTED

Councillor K Yisa joined the meeting at 10:22.

4. MINUTES / NOTULES

4.1 Corrections to the minutes / Regstelling van notule

None / Geen

NOTED / AANGETEKEN

4.2 Matters arising from the minutes / Sake voortspruitend uit notule

None / Geen

NOTED / AANGETEKEN

4.3 Approval of minutes / Goedkeuring van notule (3/1/2/3)

The following minutes are attached:

(a) Special Council meeting, held on 8 May 2026: **Annexure 4.3(a)**.
(b) Council meeting, held on 29 May 2026: **Annexure 4.3(b)**.
(c) Special Council meeting, held on 26 June 2026: **Annexure 4.3(c)**.

UNANIMOUSLY RESOLVED

That the following minutes be approved and signed by the Speaker:

(i) Special Council meeting, held on 8 May 2026.
(ii) Council meeting, held on 29 May 2026.
(iii) Special Council meeting, held on 26 June 2026.

EENPARIG BESLUIT

Dat die volgende notules goedgekeur en deur die Speaker onderteken word:

(i) Spesiale Raadsvergadering, gehou op 8 Mei 2026.
(ii) Raadsvergadering, gehou op 29 Mei 2026.
(iii) Spesiale Raadsvergadering, gehou op 26 Junie 2026.

4.4 Outstanding matters / Uitstaande sake (3/3/2)

Number	File ref.	Item no. and date	Subject	Resolution
4.4.1	17/7/2/2	11.1 of 25-02-2026	Fire at Skoonvlei, Ceres	The disciplinary process is ongoing and the matter is postponed for continuation due to IT constraints.
4.4.2	1/3/1/25	8.4.1 of 26-02-2026	By-law: Rules of Order	That the matter be held in abeyance as there is no movement on the White Paper.

UNANIMOUSLY RESOLVED

that notice be taken of the outstanding matters.

EENAPARIG BESLUIT

dat kennis geneem word van die uitstaande sake.

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

None / Geen

NOTED / AANGETEKE

6. INTERVIEWS WITH DELEGATIONS ONDERHOUDE MET AFVAARDIGINGS

None / Geen

NOTED / AANGETEKEN

7. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

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

The minutes of the following meetings are attached:

(a) Performance, Risk and Audit Committee, held on 16 October 2025: **Annexure 7.1(a)**.

(b) Performance, Risk and Audit Committee, held on 31 October 2025: **Annexure 7.1(b)**.

(c) Committee for Technical Services, held on 11 November 2025: **Annexure 7.1(c)**.

(d) Municipal Public Accounts Committee, held on 19 January 2026: **Annexure 7.1(d)**.

(e) Performance, Risk and Audit Committee, held on 23 January 2026: **Annexure 7.1(e)**.

(f) Committee for Housing Matters, held on 29 January 2026: **Annexure 7.1(f)**.

(g) Committee for Technical Services, held on 10 February 2026: **Annexure 7.1(g)**.

(h) Committee for Corporate and Financial Services, held on 17 February 2026: **Annexure 7.1(h)**.

(i) Committee for Local Economic Development and Tourism, held on 18 February 2026: **Annexure 7.1(i)**.

(j) Mayoral Committee, held on 23 February 2026: **Annexure 7.1(j)**.

(k) Committee for Community Development, held on 3 March 2026: **Annexure 7.1(k)**.

(l) Committee for Housing Matters, held on 18 March 2026: **Annexure 7.1(l)**.

(m) Mayoral Committee, held on 26 March 2026: **Annexure 7.1(m)**.

(n) Committee for Technical Services, held on 14 April 2026: **Annexure 7.1(n)**.

(o) Committee for Community Development, held on 16 April 2026: **Annexure 7.1(o)**.

(p) Committee for Housing Matters, held on 21 April 2026: **Annexure 7.1(p)**.

(q) Performance, Risk and Audit Committee, held on 24 April 2026: **Annexure 7.1(q)**.

UNANIMOUSLY RESOLVED

that notice be taken of the minutes of the Committee meetings and same be accepted.

EENPARIG BESLUIT

dat kennis geneem word van die notules van die Komiteevergaderings en genoemde aanvaar word.

8. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

8.1 Directorate Finance / Direktoraat Finansies

8.1.1 Section 71 Monthly Budget Statement Reports of Directorate Finance: May and June 2026
Artikel 71 Maandelikse Begrotingsverslae van Direktoraat Finansies: Mei en Junie 2026
(9/1/2/2)

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

(a) May 2026 **Annexure 8.1.1(a)**
(b) June 2026 **Annexure 8.1.1(b)**

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council:

(a) that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for May and June 2026.

(b) that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for May and June 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

UNANIMOUSLY RESOLVED

(a) that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for May and June 2026.

(b) that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for May and June 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

EENPARIG BESLUIT

(a) dat kennis geneem word van die Artikel 71 Maandelikse Begrotingsverslae van die Direktoraat Finansies vir Mei en Junie 2026.

(b) dat die Artikel 71 Maandelikse Begrotingsverslae van die Direktoraat Finansies vir Mei en Junie 2026 na die Portfolio Komitee vir Korporatiewe en Finansiële Dienste, die Prestasie-, Risiko- en Ouditkomitee en die Munisipale Komitee vir Openbare Rekeninge verwys word om kennis te neem of vir enige aanbevelings aan die Raad indien nodig geag.

8.1.2 Witzenberg Anti-corruption and Fraud Prevention Policy (2/12/P)

The Anti-corruption and Fraud Prevention Policy for Witzenberg Municipality is attached as **annexure 8.1.2**.

The Performance, Risk and Audit Committee resolved on 19 June 2026 to recommend to Council that notice be taken of the Witzenberg Anti-corruption and Fraud Prevention Policy and, after consideration, same be approved.

UNANIMOUSLY RESOLVED

that the Witzenberg Anti-corruption and Fraud Prevention Policy be held in abeyance until the next Council meeting.

EENPARIG BESLUIT

dat die Witzenberg Teenkorrupsie- en Bedrogvoorkomingsbeleid tot die volgende Raadsvergadering oorstaan.

8.1.3 Internal Audit Charter with effect from 1 July 2026 (5/14/2)

The Internal Audit Charter with effect from 1 July 2026 is attached as **annexure 8.1.3**.

The Performance, Risk and Audit Committee resolved on 19 June 2026:

(a) that notice be taken of the Internal Audit Charter with effect from 1 July 2026 in terms of Section 166 of the Municipal Finance Management Act.

(b) that the Performance, Risk and Audit Committee recommends to Council:

that notice be taken of the Internal Audit Charter with effect from 1 July 2026 and, after consideration, same be approved.

UNANIMOUSLY RESOLVED

that the Internal Audit Charter with effect from 1 July 2026 be held in abeyance until the next Council meeting.

EENPARIG BESLUIT

dat die Interne Oudithandves met ingang vanaf 1 Julie 2026 tot die volgende Raadsvergadering oorstaan.

8.1.4 Annual review 2026/2027: Witzenberg Whistleblowing Policy (2/12/P)

The Performance, Risk and Audit Committee resolved on 19 June 2026:

(a) That the Performance, Risk and Audit Committee members submit their inputs to the Chief Internal Audit Executive for inclusion.

(b) That the Performance, Risk and Audit Committee recommends to Council:

that the Witzenberg Whistleblowing Policy, after consideration, be approved.

The Witzenberg Whistleblowing Policy is attached as **annexure 8.1.4**.

UNANIMOUSLY RESOLVED

that the Witzenberg Whistleblowing Policy be held in abeyance until the next Council meeting.

EENPARIG BESLUIT

dat die Witzenberg Fluitjieblaasbeleid tot die volgende Raadsvergadering oorstaan.

8.1.5 Service Delivery and Budget Implementation Plan (SDBIP): 2026/2027 (5/1/5/19)

The Service Delivery and Budget Implementation Plan for 2026/2027 is attached as **annexure 8.1.5**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council that notice be taken of the Service Delivery and Budget Implementation Plan (SDBIP) for 2026/2027.

UNANIMOUSLY RESOLVED

that notice be taken of the Service Delivery and Budget Implementation Plan (SDBIP) for 2026/2027.

8.1.6 Draft IDP and Budget Process Plan for 2027 - 2032 (2/2/1)

In terms of Section 28 of the Municipal Systems Act (Act 32 of 2000), Council must adopt an IDP and Budget Process Plan. The Municipal Finance Management Act (Act 56 of 2003) further stipulates that at least ten months before the start of the budget year, the Executive Mayor should table a time schedule outlining key deadlines in respect of the IDP/Budgetary process.

Section 29 of the Municipal Systems Act (Act 32 of 2000) specifies that such a Process Plan must include:

- Programs that set out timeframes for the different planning steps;

- Appropriate mechanisms, processes and procedures for consultation with:
  - Local communities, both in terms of needs and priorities as well as consultation during development;
  - Organs of state, traditional authorities, and other role-players in the drafting process; and
- Binding plans and planning requirements, i.e. policy and legislation.

National Treasury has provided further guidance by the issuing of MFMA Circular 10. That circular provides specific guidance with regard to six distinct steps in compilation of the IDP and the annual Budget. The table below highlights these steps, with a brief description of each step:

Steps		**Process**
1	**Planning**	Schedule dates, establish consultation forums, review previous processes
2	**Strategi-zing**	Review IDP, set service delivery objectives for next 3 years, consult on tariffs, indigents, credit control, free basic services etc., and consider local-, provincial- and national issues, the previous year's performance and current economic and demographic trends etc.
3	**Preparing**	Prepare Budget, revenue and expenditure projections; draft Budget policies; consult and consider local-, provincial- and national priorities
4	**Tabling**	Table draft Budget, draft IDP and Budget-related policies before council; consult and consider local, provincial and national inputs or responses
5	**Approving**	Council approves the IDP, the Budget and related policies
6	**Finalising**	Publish the IDP, Budget and approve the SDBIP and performance targets

In capturing the above steps, this IDP & Budget Process Plan seeks to address, inter alia, the:

- Identification of areas requiring additional attention in terms of legislative requirements, proper planning processes and sound financial management;
- Inclusion of the most current census and own statistical data;
- Consideration and review of any other relevant and new information;
- Addressing comments received from the various role-players;
- Factor-in the shortcomings and weaknesses identified through self-assessment;
- Preparation and review of sector plans and its alignment with the IDP;
- Preparation and review of the Performance Management System (PMS);
- Updating of the 5-year Financial Plan; and
- Finalisation of the annual Budget and IDP in terms of the relevant legislation.

Pursuant to the above statutory requirements, a Draft IDP and Budget Process Plan for the 2027 - 2032 cycle is attached as **annexure 8.1.6**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council:

(a) that notice be taken of the Draft IDP and Budget Process Plan for 2027 - 2032.

(b) that the Draft IDP and Budget Process Plan for 2027 - 2032 be published for public comments and inputs.

UNANIMOUSLY RESOLVED

(a) that notice be taken of the Draft IDP and Budget Process Plan for 2027 - 2032.

(b) that the Draft IDP and Budget Process Plan for 2027 - 2032 be published for public comments and inputs.

8.1.7 Amendment to Transport, Travel and Subsistence Allowance Policy (4/5/P)

A memorandum from the Director: Finance, dated 20 July 2026, is attached as **annexure 8.1.7**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council:

(a) that the current R3.14/km tariff in paragraph 3.3.1 of the Transport, Travel and Subsistence Allowance Policy is noted as no longer sustainable or sufficiently responsive to material fuel-price volatility.

(b) that the amendment to paragraph 3.3.1 set out in section 5 of this memorandum is approved.

(c) that the prevailing SARS prescribed reimbursable travel rate, currently R4.95/km from 1 March 2026, will apply to qualifying trips undertaken on or after 1 August 2026.

(d) that qualifying trips undertaken before the date of this resolution remain subject to the tariff that was valid at the time of travel.

(e) that future amendments to the SARS prescribed rate will be implemented administratively from the effective date published by SARS, without a further policy amendment, provided that the basis of the reimbursement remains unchanged.

(f) that the Municipal Manager and Chief Financial Officer are authorised to incorporate the approved wording into the policy, update claim and payroll processes and issue the necessary implementation circular/communication.

(g) that all claims remain subject to prior authorisation, the existing policy controls, available budget and applicable SARS employee-tax requirements.

(h) that all other provisions of the Transport, Travel and Subsistence Allowance Policy remain unchanged.

(i) that the amendment to the Transport, Travel and Subsistence Allowance Policy, after being workshopped and considered, be approved.

UNANIMOUSLY RESOLVED

(a) that the current R3.14/km tariff in paragraph 3.3.1 of the Transport, Travel and Subsistence Allowance Policy is noted as no longer sustainable or sufficiently responsive to material fuel-price volatility.

(b) that the amendment to paragraph 3.3.1 set out in section 5 of this memorandum is approved.

(c) that the prevailing SARS prescribed reimbursable travel rate, currently R4.95/km from 1 March 2026, will apply to qualifying trips undertaken on or after 1 August 2026.

(d) that qualifying trips undertaken before the date of this resolution remain subject to the tariff that was valid at the time of travel.

(e) that future amendments to the SARS prescribed rate will be implemented administratively from the effective date published by SARS, without a further policy amendment, provided that the basis of the reimbursement remains unchanged.

(f) *that the Municipal Manager and Chief Financial Officer are authorised to incorporate the approved wording into the policy, update claim and payroll processes and issue the necessary implementation circular/communication.*

(g) *that all claims remain subject to prior authorisation, the existing policy controls, available budget and applicable SARS employee-tax requirements.*

(h) *that all other provisions of the Transport, Travel and Subsistence Allowance Policy remain unchanged.*

(i) *that the amendment to the Transport, Travel and Subsistence Allowance Policy, after being workshopped and considered, be approved.*

8.1.8 Consideration of approval of additional 5 MVA from Eskom (16/3/1)

Memorandum from Director: Finance, dated 21 July 2026:

"**1. Purpose**

The purpose of this report to is seek Council's approval to procure an additional 5 MVA from Eskom.

2. Discussion

No new electricity consumers, including new low-cost housing, can be connected to the Ceres electricity connection as the maximum demand allowable has already been reached.

Additional capacity is urgently required to allow new businesses for local economic development and to provide electricity to new houses. The date when the additional electricity supply line from Eskom will be constructed has been postponed on many occasions by Eskom.

A quotation for an additional 5 MVA was received from Eskom with the following cost:

	Excl. VAT	Incl. VAT
Connection charge estimate	R28 468 113.20	R32 738 330.18
Electricity Accounts Guarantee Amount	R29 756 000.00	VAT not Applicable

The quotation is attached as **annexure 8.1.8**."

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council:

(a) that the quotation from Eskom be accepted and that the cost be paid from the municipal budget.

(b) that First National Bank be authorised to issue a guarantee to Eskom to the amount of R30 000 000.00 as security.

(c) that consumers who want a portion of the additional capacity pay a contribution of R5 693.62 per kVA (excl. VAT) in addition to any other charges payable.

(d) that the Accounting Officer, Mr D Nasson, be authorised to sign all the relevant documents.

(e) that approval be granted for the necessary investment to be made at First National Bank in order for FNB to issue the Bank Guarantee to Eskom.

The Executive Mayor and Councillor Rooi were in favour of the recommendation as tabled.

Councillor AL Gili inquired whether the additional 5 MVA will provide electricity to the already built houses or would the municipality be able to build more houses. Furthermore, low cost housing applicants do not pay for services, so how will the municipality pay the loan back to Eskom.

Councillor AL Gili tabled a counter proposal and Councillor N Phatsoane seconded that the matter be held in abeyance.

The Speaker called for a vote on the matter and the outcome was as follows:

• Proposal in favour of additional 5 MVA (Councillors T Abrahams and J Rooi)	12 votes
• Counter proposal to hold the item in abeyance (Councillors A Gili and N Phatsoane)	7 votes
• Votes abstained	4 votes
• Absentees	Zero
TOTAL	**23**

The Speaker ruled in favour of the majority of votes that the recommendation be accepted.

RESOLVED

(a) that the quotation from Eskom be accepted and that the cost be paid from the municipal budget.

(b) that First National Bank be authorised to issue a guarantee to Eskom to the amount of R30 000 000.00 as security.

(c) that consumers who want a portion of the additional capacity pay a contribution of R5 693.62 per kVA (excl. VAT) in addition to any other charges payable.

(d) that the Accounting Officer, Mr D Nasson, be authorised to sign all the relevant documents.

(e) that approval be granted for the necessary investment to be made at First National Bank in order for FNB to issue the Bank Guarantee to Eskom.

8.1.9 Proposed amendment of Contract 8/2/22/95: Hiring of trucks, plant and equipment in compliance with Section 116(3) of MFMA (Act 56 of 2003): Fuel price escalation/adjustment (8/2/22/95)

A memorandum from the Director: Finance, dated 21 July 2026, is attached as **annexure 8.1.9**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council that Contract 8/2/22/95 be amended to provide for Fuel Price Escalation/adjustment as set out in the table:

Contract no.	Contract description	Name of service providers	Contract period	Conditions or limitations on amendments
8/2/22/95	Hiring of trucks, plant and equipment for the Witzenberg Municipality	JC Services Biue Rand Empire DP All Purpose Vehicle Rental Aqua Plant and Transport Amila Investments Kukhulu Plant Hire Ekeni Investments	18 December 2025 - 30 June 2028 (option to extend annually for a period not exceeding 30 June 2028)	Safe for the amendment of the contract. The contract shall be subject to the same terms and conditions as the current contract.

UNANIMOUSLY RESOLVED

that Contract 8/2/22/95 be amended to provide for Fuel Price Escalation/adjustment as set out in the table:

17

Contract no.	***Contract description***	***Name of service providers***	***Contract period***	***Conditions or limitations on amendments***
8/2/22/95	*Hiring of trucks, plant and equipment for the Witzenberg Municipality*	*JC Services* *Biue Rand Empire* *DP All Purpose Vehicle Rental* *Aqua Plant and Transport* *Amila Investments* *Kukhulu Plant Hire* *Ekeni Investments*	*18 December 2025 - 30 June 2028 (option to extend annually for a period not exceeding 30 June 2028)*	*Safe for the amendment of the contract. The contract shall be subject to the same terms and conditions as the current contract.*

8.2 Directorate Technical Services / Direktoraat Tegniese Dienste

8.2.1 Request to close alley: Erf 5585, Vos Street, Ceres
Versoek vir sluiting van steeg: Erf 5585, Vosstraat, Ceres
(16/4/2)

The following documents are attached:

(a) Letter from Messrs Amazing Pies, dated 15 October 2025: **Annexure 8.2.1(a)**.

(b) Memorandum from Manager: Town Planning and Building Control, dated 11 November 2025: **Annexure 8.2.1(b)**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council that the request to close the alley described as Erf 5585, Ceres be declined for the following reasons:

(a) Erf 5585 is registered as a public place and, according to legislation, residents have a common right to public areas, which means free access cannot be restricted.

(b) Erf 5585 is part of the network used by pedestrians.

UNANIMOUSLY RESOLVED

That the request to close the alley described as Erf 5585, Ceres be declined for the following reasons:

(a) Erf 5585 is registered as a public place and, according to legislation, residents have a common right to public areas, which means free access cannot be restricted.

(b) Erf 5585 is part of the network used by pedestrians.

EENPARIG BESLUIT

Dat die versoek om die steeg beskryf as Erf 5585, Ceres te sluit, afgekeur word vir die volgende redes:

(a) Erf 5585 is as 'n openbare plek geregistreer en ingevolge wetgewing het inwoners 'n gemeenskaplike reg (common right) tot openbare areas, wat daarop neerkom dat vrye toegang daartoe nie beperk kan word nie.

(b) Erf 5585 vorm deel van die netwerk wat deur voetgangers gebruik word.

8.2.2 Electrical Infrastructure Maintenance Policy (16/3/P)

The following documents are attached:

(a) Memorandum from Acting Senior Manager: Electro-Technical Services: **Annexure 8.2.2(a)**.

(b) Draft Electrical Infrastructure Maintenance Policy: **Annexure 8.2.2(b)**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council that the Electrical Infrastructure Maintenance Policy, after being workshopped and considered, be approved.

The following matters were raised by Councillors:

- What has the municipality done to deal with illegal connections.
- The policy must include the review period and training stipulations as indicated at the workshop of 28 July 2026.

The Municipal Manager informed the meeting that illegal electricity connections will be disconnected throughout Witzenberg from August 2026.

UNANIMOUSLY RESOLVED

that the Electrical Infrastructure Maintenance Policy, after being workshopped and considered, be approved.

8.2.3 Approval of Water and Sanitation Services Policy (16/2/P)

The following documents are attached:

(a) Memorandum from Senior Manager: Water and Sewerage, dated 20 July 2026: **Annexure 8.2.3(a)**.

(b) Draft Water and Sanitation Services Policy: **Annexure 8.2.3(b)**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council:

(a) that notice be taken of the Water and Sanitation Services Policy.

(b) that, after being workshopped and considered, the Water and Sanitation Services Policy be approved for implementation and execution within the Witzenberg municipal area.

UNANIMOUSLY RESOLVED

that the Water and Sanitation Services Policy be held in abeyance.

EENPARIG BESLUIT

dat die beleid oor Water- en Sanitasiedienste tot die volgende Raadsvergadering oorstaan.

8.3 Directorate Community Services / Direktoraat Gemeenskapsdienste

8.3.1 Review of Witzenberg Policy on Expanded Public Works Programme (EPWP) (4/1/1/P)

Memorandum from Manager: Local Economic Development, dated 17 March 2026:

"**Background**

The current Policy on the Expanded Public Works Programme (2013) is outdated and is in need to be reviewed in order to be aligned with the latest EPWP Phase 5 requirements as well as to address EPWP municipal administration.

Review

The Policy on the Expanded Public Works Programme was extensively reviewed, taking into consideration changing EPWP legislation, internal EPWP arrangements and the current EPWP Phase 5 that must be implemented. Inputs were also received from Senior Management and Managers.

The reviewed Policy on the Expanded Public Works Programme is attached as **annexure 8.3.1**."

The Executive Mayoral Committee resolved on 26 March 2026 to recommend to Council that the reviewed Policy on the Expanded Public Works Programme, after consideration, be approved.

Council resolved on 29 May 2026 that the reviewed Policy on the Expanded Public Works Programme be held in abeyance until the next Council meeting.

UNANIMOUSLY RECOMMENDED

that the reviewed Policy on the Expanded Public Works Programme, after consideration, be approved.

EENPARIG BESLUIT

dat die hersiene Beleid oor die Uitgebreide Openbare Werke Program, na oorweging, goedgekeur word.

8.4 Directorate Corporate Services / Direktoraat Korporatiewe Dienste

8.4.1 Review and approval of Human Relations Policies (1/3/1/32)

The following documents are attached:

(a) Report from Senior Manager: Human Resources, dated 8 July 2026: **Annexure 8.4.1(a)**.

(b) Agreement with unions: **Annexure 8.4.1(b)**.

(c) Recruitment and Selection Policy: **Annexure 8.4.1(c)**.

(d) Probation Policy: **Annexure 8.4.1(d)**.

(e) Employment Equity Policy: **Annexure 8.4.1(e)**.

(f) Performance Management Policy: **Annexure 8.4.1(f)**.

(g) Leave Policy: **Annexure 8.4.1(g)**.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council:

(a) that notice be taken that the policies were endorsed by both unions, namely SAMWU and IMATU, and the employer and signed off by all relevant parties prior to submission.

(b) that the following policies, after being workshopped, be approved:

(i) Recruitment and Selection Policy
(ii) Probation Policy
(iii) Employment Equity Policy
(iv) Performance Management Policy
(v) Leave Policy

(c) that notice be taken that the consultation process was compliant with legislative requirements and conducted in accordance with established municipal procedures.

The following matters were raised by Councillors:

- What were the amendments to the policies and how will it be addressed.
- How many people were employed in the past two (2) years.
- If an additional one-month leave is taken after maternity leave, can UIF be claimed?
- Concerns raised that employees who will be partaking in elections are badmouthing the employer. How will it be dealt with and what if the person does not post, but verbally bad-mouths the municipality.

The Municipal Manager responded with the following:

- That the Council workshop minutes of 28 July 2026 will be distributed to all Councillors.
- UIF can be claimed if additional leave is taken after maternity leave.
- Discipline falls within the ambit of the Bargaining Council. If there is evidence if misconduct, the municipality does not have to wait until after the elections to institute actions. Circulars have been distributed to all and letters sent to those interested in partaking in the elections. The evidentiary burden, however, still exists and he who alleges must prove.

UNANIMOUSLY RESOLVED

(a) that notice be taken that the policies were endorsed by both unions, namely SAMWU and IMATU, and the employer and signed off by all relevant parties prior to submission.

(b) that the following policies, after being workshopped, be approved:

(i) Recruitment and Selection Policy
(ii) Probation Policy
(iii) Employment Equity Policy
(iv) Performance Management Policy
(v) Leave Policy

(c) that notice be taken that the consultation process was compliant with legislative requirements and conducted in accordance with established municipal procedures.

(d) that information regarding the number of employees employed over the past two (2) years be availed to the Councillors.

8.4.2 Witzenberg Municipality Communication Strategy 2026 - 2029 (6/2/4)

The Witzenberg Municipality Communication Strategy for 2026 - 2029, received from the Manager: Marketing and Communication, is attached as **annexure 8.4.2**.

The Committee for Corporate and Financial Services resolved on 9 June 2026 that the Revised Witzenberg Municipality Communication Strategy 2026 - 2029, provisionally be approved and, after being workshopped, be approved and accepted.

The Executive Mayoral Committee resolved on 27 July 2026 to recommend to Council that the Witzenberg Municipality Communication Strategy for 2026 - 2029, after being workshopped, be approved.

UNANIMOUSLY RESOLVED

That the Witzenberg Municipality Communication Strategy for 2026 - 2029, after being workshopped, be approved.

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

9.1 Memorandum of demands: Illegal immigrants
(12/1/2/1)

Two memorandums of demands from the Nduli residents and greater Witzenberg community, dated 30 June 2026 and 2 July 2026 respectively, are attached as **annexure 9.1**.

UNANIMOUSLY RESOLVED

(a) that notice be taken of the Memorandums of demands from the Nduli residents and greater Witzenberg community.

(b) that the Memorandums of demands from the Nduli residents and greater Witzenberg community be circulated to all departments for actioning where needed.

(c) that a committee be established to include representatives from all towns and that the nominations be submitted by the Chief Whips to the Speaker of Council.

10. FORMAL AND STATUTORY MATTERS
FORMELE EN STATUTêRE SAKE

10.1 Feedback on matters of outside bodies
Terugvoering oor sake van buite-organisasies
(3/R)

None / Geen

NOTED / AANGETEKEN

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

The Speaker requested that all questions be submitted in writing prior to Council meetings in accordance with the standard ruling.

NOTED

12. COUNCIL-in-COMMITTEE / RAAD-in-KOMITEE

These items are dealt with in the confidential minutes.
Hierdie items word in die vertroulike notule hanteer.

8.1.1

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

Monthly Budget Statement Report Section 71 for July 2026

Financial data is in respect of the period 1 July 2026 to 30 June 2027

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

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

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

budgeted for in the municipality's approved budget.
(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

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

2.3 Maandelikse begroting state

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

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

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

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

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

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

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

(f) to the national or provincial organ of state or municipality which transferred the allocation.

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

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

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

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

A MAYOR'S REPORT

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

The unwillingness / unability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R 27,1 million in comparison to the prior month figure of R17,86 million.

The monthly billing was also done as scheduled and during this process 22 841 accounts amounting to R 100 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 9.5 million.

The indigent cost to the municipality for the month amounts to R 3.09 million in comparison to the prior month figure of R2.95millon

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 44% in comparison to a rate of 52% for the same month in the previous year.

The municipality issued orders to the value of R 84 million of which R 1 595 149 was in terms of deviations.

The municipality currently has R 183 million in its primary bank account and nothing in investments . The bank balance at the end of the previous month was R137 million.

The calculated cost coverage ratio of the municipality as at the end of July 2026 is 3.32 months.

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

TEAbrahams

EXECUTIVE MAYOR: MR TE ABRAHAMS

A BURGEMEESTERS VERSLAG

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R27,1 miljoen in vergelyking met die vorige maand syfer van R17,86 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 22 841 rekeninge ten bedrae van R 100 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 9.5miljoen.

Die deernis subsidies vir die maand beloop R 3.09 miljoen in vergelyking met die vorige maand syfer van R2.95 miljoen.

Die opgehoopte debiteure-invorderingsteiken vir die jaar is 94%, en die werklike opgehoopte debiteure-invordering vir die jaar tot op datum is 44% in vergelyking met 'n koers van 52% vir dieselfde maand in die vorige jaar.

Bestellings ter waarde van R 84 miljoen uitgereik, waarvan R1 595 149 ten opsigte van afwykings is.

Die munisipaliteit het R 183 miljoen in die primêre bankrekening en geen beleggings . Die bankbalans aan die einde van die vorige maand was R137 miljoen.

Die berekende koste dekking verhouding soos aan die einde van Julie 2026 is 3.32 maande.

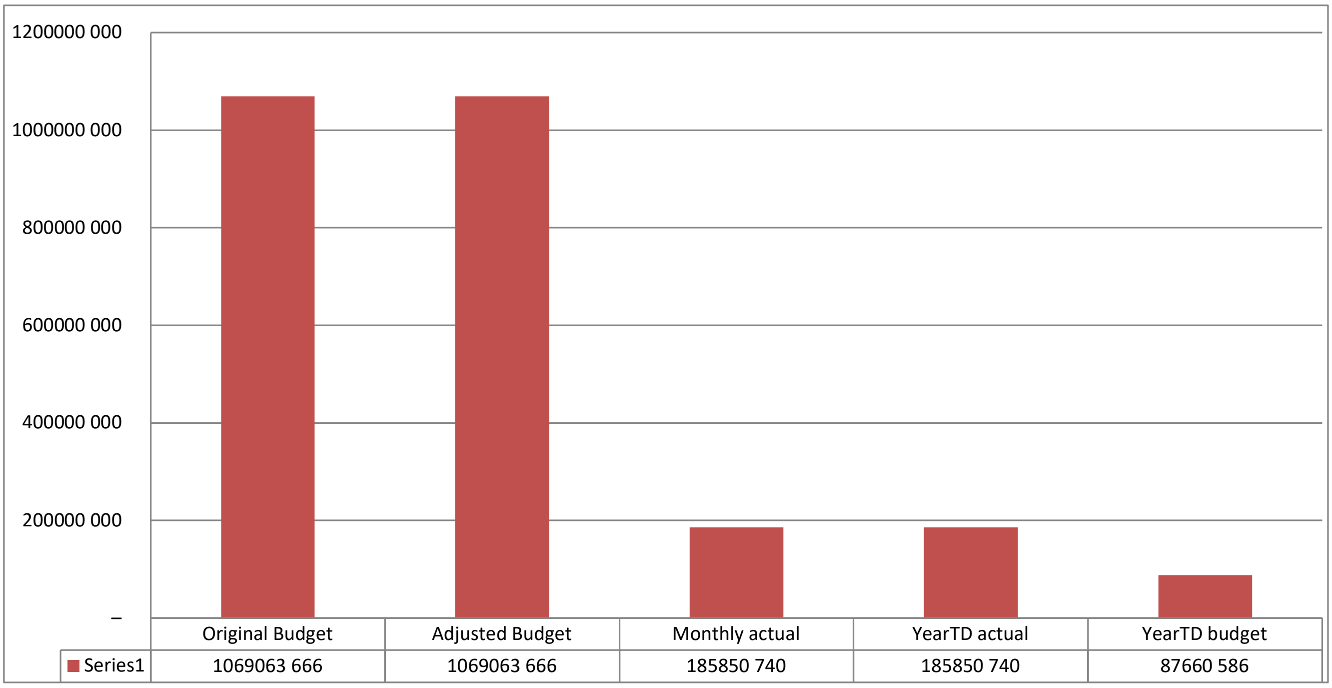
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiele inligting:

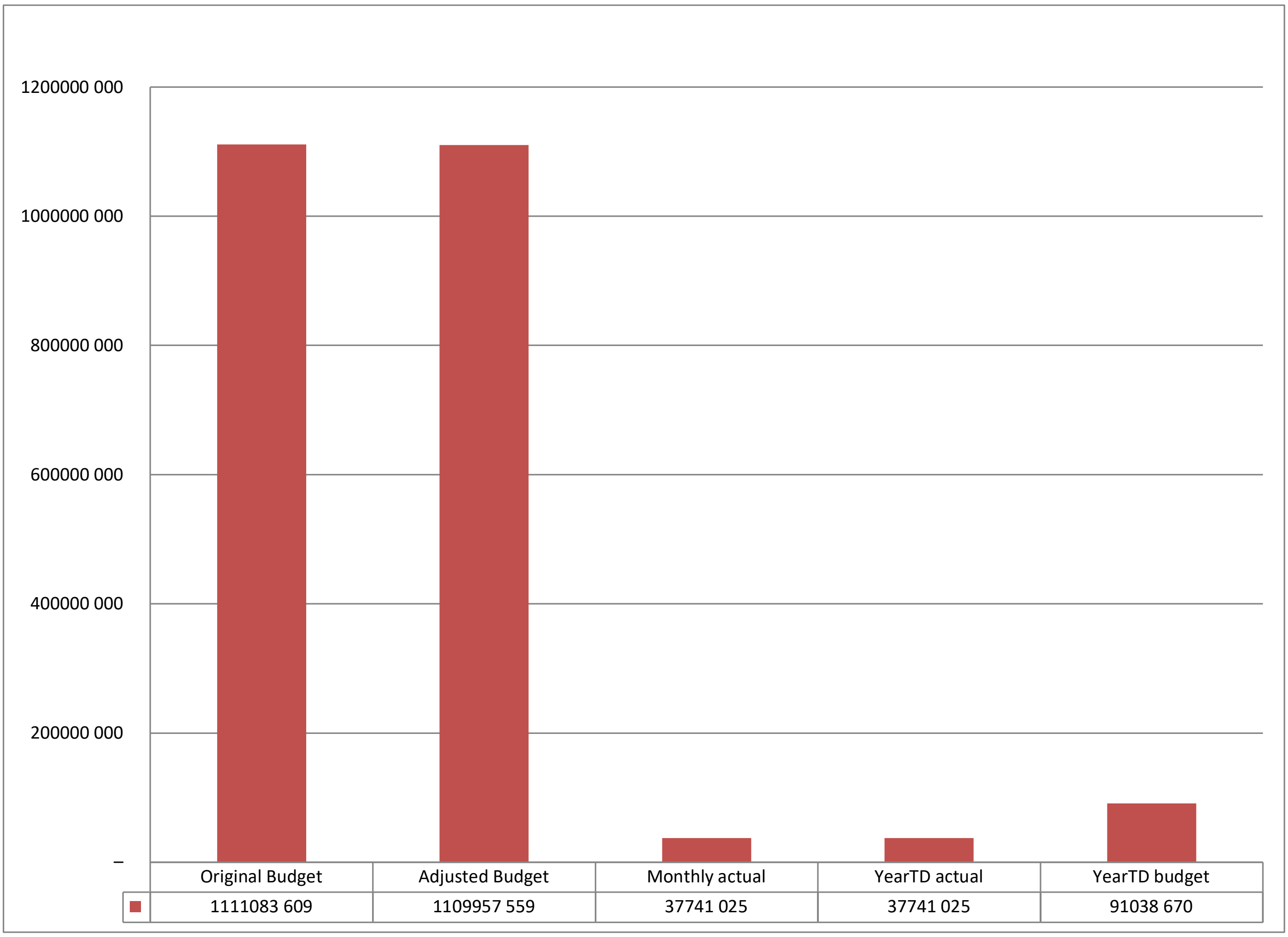
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2026 to 30 June 2027, 10,5% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2026 to 30 Junie 2027, is 10,5% van die begrote operasionele inkomste gehef.

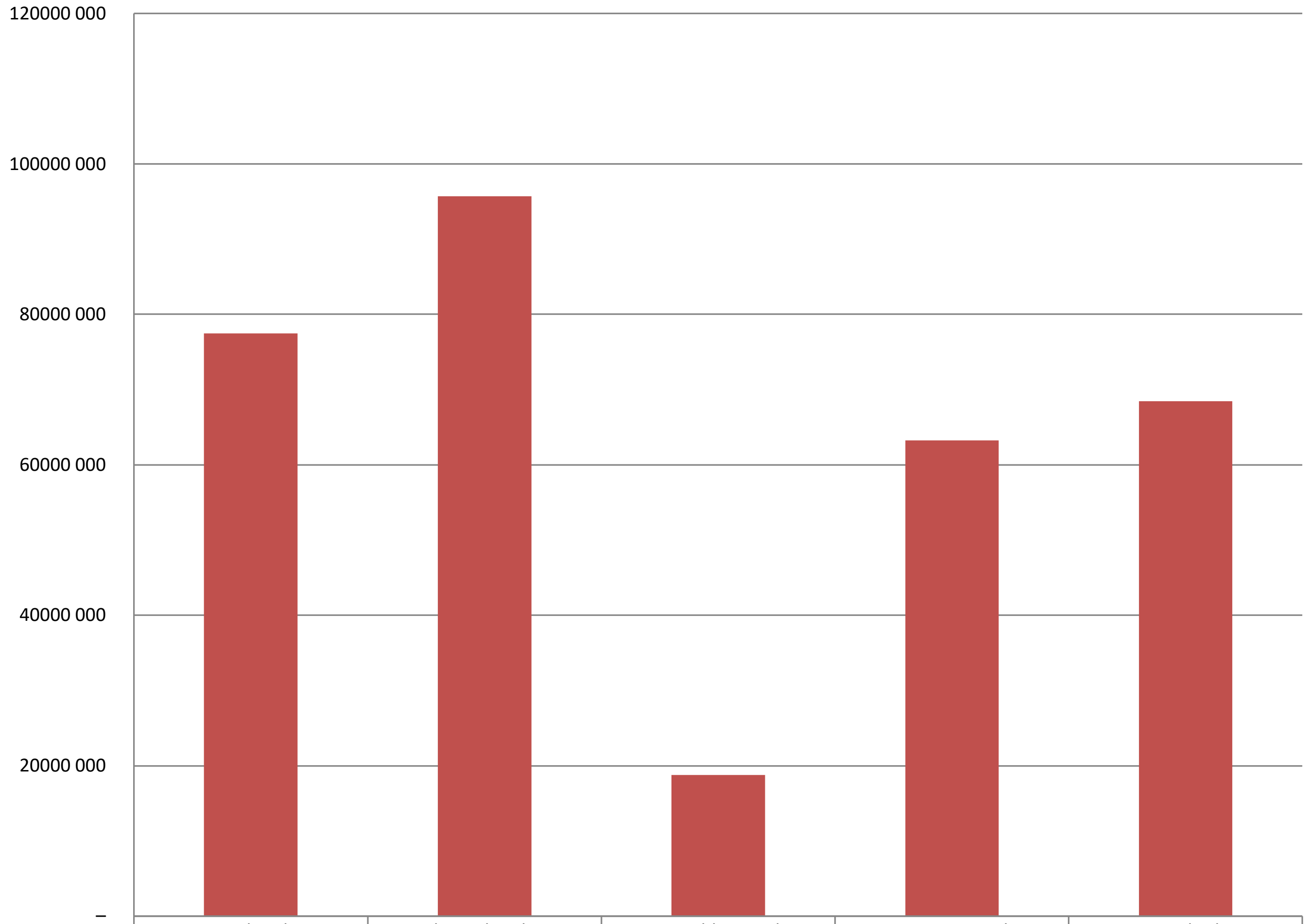
TOTAL OPERATIONAL EXPENDITURE R'000



For the period 1 July 2026 to 30 June 2027, 0,79% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2026 to 30 Junie 2027, is 0,79% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget
Series1	77472 840	95710 338	18793 714	63249 357	68427 604

For the period 1 July 2026 to 30 June 2027, 2.4% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2026 to 30 Junie 2027, is 2.4% van die begrote kapitale uitgawes aangegaan.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M01 July

Description	2025/26	Budget Year 2026/27							
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	116 790	127 331	127 331	52 001	52 001	10 611	41 390	390%	127 331
Service charges	606 383	653 656	653 656	58 495	58 495	54 471	4 023	7%	653 656
Investment revenue	14 961	17 332	17 332	(0)	(0)	1 444	(1 444)	-100%	17 332
Transfers and subsidies - Operational	160 201	196 336	196 336	69 537	69 537	15 152	54 385	359%	196 336
Other own revenue	81 544	74 409	74 409	3 408	3 408	5 982	(2 574)	-43%	74 409
Total Revenue (excluding capital transfers and contributions)	979 879	**1 069 064**	**1 069 064**	**183 441**	**183 441**	**87 661**	**95 780**	**109%**	**1 069 064**
Employee costs	290 663	327 197	327 046	24 616	24 616	27 254	(2 638)	-10%	327 046
Remuneration of Councillors	12 504	13 758	13 758	1 044	1 044	1 146	(103)	-9%	13 758
Depreciation, amortisation and impairment	37 287	38 181	38 181	–	–	3 182	(3 182)	-100%	38 181
Interest, Dividends and Rent on Land	9 892	10 789	10 789	155	155	899	(744)	-83%	10 789
Inventory consumed and bulk purchases	457 550	497 608	497 431	2 659	2 659	41 409	(38 750)	-94%	497 431
Transfers and subsidies	10 080	14 153	14 200	112	112	201	(89)	-44%	14 200
Other expenditure	212 793	209 398	208 550	9 155	9 155	16 947	(7 792)	-46%	208 550
Total Expenditure	1 030 769	**1 111 084**	**1 109 954**	**37 741**	**37 741**	**91 038**	**(53 297)**	**-59%**	**1 109 954**
Surplus/(Deficit)	(50 890)	**(42 020)**	**(40 891)**	**145 700**	**145 700**	**(3 378)**	**149 078**	**-4413%**	**(40 891)**
Transfers and subsidies - capital (monetary allocations)	27 879	35 003	35 003	–	–	666	(666)	-100%	35 003
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(23 011)	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**	**148 412**	**-5473%**	**(5 887)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	(23 011)	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**	**148 412**	**-5473%**	**(5 887)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(23 011)	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**	**148 412**	**-5473%**	**(5 887)**
Capital expenditure & funds sources									
Capital expenditure	141 702	**57 934**	**59 063**	**1 417**	**1 417**	**2 154**	**(737)**	**-34%**	**59 063**
Capital transfers recognised	28 736	35 003	35 003	1 088	1 088	1 402	(313)	-22%	35 003
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	16 303	–	–	–	–	–	–	–	–
Internally generated funds	51 621	24 300	25 429	329	329	752	(423)	-56%	25 429
Total sources of capital funds	96 660	**59 303**	**60 432**	**1 417**	**1 417**	**2 154**	**(737)**	**-34%**	**60 432**
Financial position									
Total current assets	287 350	307 972	301 763		26 183				(253 582)
Total non current assets	1 255 649	1 290 478	1 291 607		14 269				1 329 788
Total current liabilities	124 200	178 102	171 893		(100 964)				(761 715)
Total non current liabilities	100 402	180 217	180 217		1 831				156 393
Community wealth/Equity	1 158 815	1 238 456	1 238 456		141 261				1 245 472
Cash flows									
Net cash from (used) operating	332 154	146 486	146 486	89 472	89 472	7 220	(82 251)	-1139%	1 126 906
Net cash from (used) investing	(96 897)	–	–	(5 325)	(5 325)	–	5 325	–	–
Net cash from (used) financing	773	–	–	1 601	1 601	–	(1 601)	–	–
Cash/cash equivalents at the month/year end	**637 632**	**373 752**	**373 752**	**–**	**284 375**	**234 486**	**(49 888)**	**-21%**	**1 325 533**
Debtors & creditors analysis	**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**
Debtors Age Analysis									
Total By Income Source	107 886	6 139	6 470	5 247	5 054	4 877	40 479	181 968	358 120
Creditors Age Analysis									
Total Creditors	17 689	33	–	–	–	–	–	–	17 722

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		**146 517**	**170 936**	**170 936**	**52 976**	**52 976**	**13 434**	39 542	294%	**170 936**
Executive and council		37	35	35	3	3	3	0	4%	35
Finance and administration		146 481	170 901	170 901	52 973	52 973	13 431	39 542	294%	170 901
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**204 969**	**196 505**	**196 505**	**70 332**	**70 332**	**14 726**	55 606	378%	**196 505**
Community and social services		160 625	156 942	156 942	69 524	69 524	12 411	57 113	460%	156 942
Sport and recreation		13 279	8 704	8 704	253	253	725	(472)	-65%	8 704
Public safety		24 489	18 431	18 431	539	539	1 536	(997)	-65%	18 431
Housing		6 576	12 428	12 428	16	16	54	(38)	-70%	12 428
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**12 544**	**12 267**	**12 267**	**131**	**131**	**918**	(787)	-86%	**12 267**
Planning and development		4 697	2 882	2 882	131	131	240	(109)	-45%	2 882
Road transport		7 847	9 373	9 373	–	–	677	(677)	-100%	9 373
Environmental protection		–	12	12	–	–	1	(1)	-100%	12
Trading services		**643 502**	**724 205**	**724 205**	**59 995**	**59 995**	**59 236**	759	1%	**724 205**
Energy sources		470 410	520 873	520 873	38 970	38 970	43 156	(4 186)	-10%	520 873
Water management		76 826	83 233	83 233	5 533	5 533	6 071	(538)	-9%	83 233
Waste water management		52 451	64 522	64 522	11 960	11 960	5 377	6 583	122%	64 522
Waste management		43 816	55 576	55 576	3 532	3 532	4 631	(1 100)	-24%	55 576
Other	4	**225**	**155**	**155**	**7**	**7**	**13**	**(6)**	**-47%**	**155**
Total Revenue - Functional	2	**1 007 758**	**1 104 067**	**1 104 067**	**183 441**	**183 441**	**88 327**	**95 114**	**108%**	**1 104 067**
Expenditure - Functional										
Governance and administration		**179 446**	**176 191**	**173 647**	**13 775**	**13 775**	**14 079**	(304)	-2%	**173 647**
Executive and council		36 960	37 273	37 276	3 174	3 174	3 023	151	5%	37 276
Finance and administration		138 761	132 384	129 836	10 293	10 293	10 512	(219)	-2%	129 836
Internal audit		3 725	6 535	6 535	308	308	545	(237)	-44%	6 535
Community and public safety		**142 691**	**173 924**	**178 116**	**9 277**	**9 277**	**13 807**	(4 530)	-33%	**178 116**
Community and social services		33 919	34 379	36 197	2 534	2 534	2 962	(428)	-14%	36 197
Sport and recreation		45 178	52 506	52 546	2 367	2 367	4 379	(2 012)	-46%	52 546
Public safety		49 569	67 587	69 921	3 866	3 866	5 827	(1 961)	-34%	69 921
Housing		14 025	19 453	19 453	509	509	639	(130)	-20%	19 453
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 565**	**49 190**	**47 301**	**2 203**	**2 203**	**3 942**	(1 739)	-44%	**47 301**
Planning and development		17 526	19 121	19 077	1 358	1 358	1 590	(231)	-15%	19 077
Road transport		27 316	24 909	24 925	771	771	2 077	(1 306)	-63%	24 925
Environmental protection		2 722	5 161	3 299	73	73	275	(202)	-73%	3 299
Trading services		**660 016**	**710 667**	**709 732**	**12 486**	**12 486**	**59 114**	(46 628)	-79%	**709 732**
Energy sources		478 382	514 445	514 398	3 921	3 921	42 867	(38 946)	-91%	514 398
Water management		50 147	53 872	53 522	3 447	3 447	4 430	(983)	-22%	53 522
Waste water management		65 715	57 193	56 627	2 508	2 508	4 719	(2 211)	-47%	56 627
Waste management		65 772	85 157	85 184	2 610	2 610	7 099	(4 488)	-63%	85 184
Other		**1 050**	**1 111**	**1 158**	**–**	**–**	**97**	**(97)**	**-100%**	**1 158**
Total Expenditure - Functional	3	**1 030 769**	**1 111 084**	**1 109 954**	**37 741**	**37 741**	**91 038**	**(53 297)**	**-59%**	**1 109 954**
Surplus/ (Deficit) for the year		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**	**148 412**	**-5473%**	**(5 887)**

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		**146 517**	**170 936**	**170 936**	**52 976**	**52 976**	**13 434**	39 542	294%	**170 936**
Executive and council		37	35	35	3	3	3	0	4%	35
Mayor and Council		37	35	35	3	3	3	0	4%	35
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		146 481	170 901	170 901	52 973	52 973	13 431	39 542	294%	170 901
Administrative and Corporate Support		0	12	12	–	–	1	(1)	-100%	12
Asset Management		–	–	–	–	–	–	–	–	–
Finance		145 919	164 579	164 579	52 933	52 933	13 359	39 574	296%	164 579
Fleet Management		300	5 462	5 462	–	–	–	–	–	5 462
Human Resources		183	747	747	39	39	62	(23)	-37%	747
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	6	6	–	–	1	(1)	-100%	6
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		79	95	95	0	0	8	(8)	-97%	95
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**204 969**	**196 505**	**196 505**	**70 332**	**70 332**	**14 726**	**55 606**	**378%**	**196 505**
Community and social services		**160 625**	**156 942**	**156 942**	**69 524**	**69 524**	**12 411**	**57 113**	**460%**	**156 942**
Aged Care		157 792	135 648	135 648	69 493	69 493	11 304	58 189	515%	135 648
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		377	296	296	6	6	25	(19)	-77%	296
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		368	1 610	1 610	17	17	38	(22)	-57%	1 610
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		2 088	19 388	19 388	8	8	1 044	(1 036)	-99%	19 388
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**13 279**	**8 704**	**8 704**	**253**	**253**	**725**	**(472)**	**-65%**	**8 704**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		7 965	8 550	8 550	235	235	712	(478)	-67%	8 550
Sports Grounds and Stadiums		5 315	154	154	19	19	13	6	44%	154
Public safety		**24 489**	**18 431**	**18 431**	**539**	**539**	**1 536**	**(997)**	**-65%**	**18 431**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		911	8	8	–	–	1	(1)	-100%	8
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		23 578	18 422	18 422	539	539	1 535	(996)	-65%	18 422
Pounds		–	–	–	–	–	–	–	–	–
Housing		**6 576**	**12 428**	**12 428**	**16**	**16**	**54**	**(38)**	**-70%**	**12 428**
Housing		6 576	12 428	12 428	16	16	54	(38)	-70%	12 428
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Economic and environmental services		**12 544**	**12 267**	**12 267**	**131**	**131**	**918**	**(787)**	**-86%**	**12 267**
Planning and development		**4 697**	**2 882**	**2 882**	**131**	**131**	**240**	**(109)**	**-45%**	**2 882**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	755	755	–	–	63	(63)	-100%	755
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		4 697	2 127	2 127	131	131	177	(46)	-26%	2 127
Project Management Unit		–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**7 847**	**9 373**	**9 373**	**–**	**–**	**677**	**(677)**	**-100%**	**9 373**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		7 847	9 373	9 373	–	–	677	(677)	-100%	9 373
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**12**	**12**	**–**	**–**	**1**	**(1)**	**-100%**	**12**
Biodiversity and Landscape		–	12	12	–	–	1	(1)	-100%	12
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**643 502**	**724 205**	**724 205**	**59 995**	**59 995**	**59 236**	**759**	**1%**	**724 205**
Energy sources		**470 410**	**520 873**	**520 873**	**38 970**	**38 970**	**43 156**	**(4 186)**	**-10%**	**520 873**
Electricity		467 411	520 873	520 873	38 970	38 970	43 156	(4 186)	-10%	520 873
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**76 826**	**83 233**	**83 233**	**5 533**	**5 533**	**6 071**	**(538)**	**-9%**	**83 233**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		70 235	73 272	73 272	5 533	5 533	6 071	(538)	-9%	73 272
Water Storage		6 591	9 961	9 961	–	–	–	–	–	9 961
Waste water management		**52 451**	**64 522**	**64 522**	**11 960**	**11 960**	**5 377**	**6 583**	**122%**	**64 522**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		52 451	64 522	64 522	11 960	11 960	5 377	6 583	122%	64 522
Storm Water Management		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**43 816**	**55 576**	**55 576**	**3 532**	**3 532**	**4 631**	**(1 100)**	**-24%**	**55 576**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		43 816	55 576	55 576	3 532	3 532	4 631	(1 100)	-24%	55 576
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**225**	**155**	**155**	**7**	**7**	**13**	**(6)**	**-47%**	**155**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		225	155	155	7	7	13	(6)	-47%	155
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 007 758**	**1 104 067**	**1 104 067**	**183 441**	**183 441**	**88 327**	**95 114**	**108%**	**1 104 067**
Expenditure - Functional										
Municipal governance and administration		**179 446**	**176 191**	**173 647**	**13 775**	**13 775**	**14 079**	**(304)**	**-2%**	**173 647**
Executive and council		36 960	37 273	37 276	3 174	3 174	3 023	151	5%	37 276
Mayor and Council		19 553	18 708	18 708	1 459	1 459	1 559	(100)	-6%	18 708
Municipal Manager, Town Secretary and Chief Executive		17 407	18 564	18 568	1 715	1 715	1 464	251	17%	18 568
Finance and administration		138 761	132 384	129 836	10 293	10 293	10 512	(219)	-2%	129 836
Administrative and Corporate Support		13 787	22 568	20 068	563	563	1 672	(1 109)	-66%	20 068
Asset Management		108	361	361	9	9	30	(21)	-71%	361
Finance		47 746	41 899	41 879	6 706	6 706	3 398	3 308	97%	41 879
Fleet Management		5 390	5 463	5 463	323	323	455	(132)	-29%	5 463
Human Resources		43 956	31 290	31 310	855	855	2 394	(1 539)	-64%	31 310
Information Technology		5 447	6 666	6 666	202	202	556	(354)	-64%	6 666
Legal Services		4 106	3 635	3 635	140	140	303	(163)	-54%	3 635
Marketing, Customer Relations, Publicity and Media Co-ordination		5 804	6 323	6 276	445	445	523	(78)	-15%	6 276
Property Services		2 040	1 177	1 177	111	111	98	13	14%	1 177
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		9 872	11 933	11 933	898	898	994	(96)	-10%	11 933
Valuation Service		506	1 069	1 069	42	42	89	(47)	-53%	1 069
Internal audit		3 725	6 535	6 535	308	308	545	(237)	-44%	6 535
Governance Function		3 725	6 535	6 535	308	308	545	(237)	-44%	6 535

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Community and public safety		**142 691**	**173 924**	**178 116**	**9 277**	**9 277**	**13 807**	**(4 530)**	**-33%**	**178 116**
Community and social services		**33 919**	**34 379**	**36 197**	**2 534**	**2 534**	**2 962**	**(428)**	**-14%**	**36 197**
Aged Care		8 494	2 398	4 216	582	582	308	275	89%	4 216
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		4 494	5 834	5 834	350	350	486	(136)	-28%	5 834
Child Care Facilities		73	99	99	–	–	8	(8)	-100%	99
Community Halls and Facilities		8 509	11 570	11 570	546	546	953	(407)	-43%	11 570
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		33	83	83	9	9	7	2	33%	83
Education		–	0	0	–	–	0	(0)	-100%	0
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		12 303	14 394	14 394	1 046	1 046	1 200	(154)	-13%	14 394
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**45 178**	**52 506**	**52 546**	**2 367**	**2 367**	**4 379**	**(2 012)**	**-46%**	**52 546**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		12 256	17 464	17 464	834	834	1 455	(621)	-43%	17 464
Recreational Facilities		21 668	23 132	23 132	914	914	1 928	(1 014)	-53%	23 132
Sports Grounds and Stadiums		11 254	11 911	11 951	619	619	996	(377)	-38%	11 951
Public safety		**49 569**	**67 587**	**69 921**	**3 866**	**3 866**	**5 827**	**(1 961)**	**-34%**	**69 921**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		11 918	17 593	17 593	834	834	1 466	(633)	-43%	17 593
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		37 651	49 994	52 328	3 032	3 032	4 361	(1 328)	-30%	52 328

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Pounds		–	–	–	–	–	–	–	–	–
Housing		**14 025**	**19 453**	**19 453**	**509**	**509**	**639**	**(130)**	**-20%**	**19 453**
Housing		14 001	19 425	19 425	509	509	637	(128)	-20%	19 425
Informal Settlements		25	28	28	–	–	2	(2)	-100%	28
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 565**	**49 190**	**47 301**	**2 203**	**2 203**	**3 942**	**(1 739)**	**-44%**	**47 301**
Planning and development		**17 526**	**19 121**	**19 077**	**1 358**	**1 358**	**1 590**	**(231)**	**-15%**	**19 077**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 921	3 692	3 692	234	234	308	(74)	-24%	3 692
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		3 203	3 287	3 244	249	249	270	(21)	-8%	3 244
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		8 138	9 012	9 012	587	587	751	(164)	-22%	9 012
Project Management Unit		3 265	3 129	3 129	288	288	261	28	11%	3 129
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**27 316**	**24 909**	**24 925**	**771**	**771**	**2 077**	**(1 306)**	**-63%**	**24 925**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		27 316	24 909	24 925	771	771	2 077	(1 306)	-63%	24 925
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**2 722**	**5 161**	**3 299**	**73**	**73**	**275**	**(202)**	**-73%**	**3 299**
Biodiversity and Landscape		2 722	5 161	3 299	73	73	275	(202)	-73%	3 299
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Trading services		**660 016**	**710 667**	**709 732**	**12 486**	**12 486**	**59 114**	**(46 628)**	**-79%**	**709 732**
Energy sources		**478 382**	**514 445**	**514 398**	**3 921**	**3 921**	**42 867**	**(38 946)**	**-91%**	**514 398**
Electricity		474 310	510 669	510 643	3 698	3 698	42 554	(38 856)	-91%	510 643
Street Lighting and Signal Systems		4 072	3 776	3 755	223	223	313	(90)	-29%	3 755
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**50 147**	**53 872**	**53 522**	**3 447**	**3 447**	**4 430**	**(983)**	**-22%**	**53 522**
Water Treatment		196	336	336	17	17	28	(11)	-40%	336
Water Distribution		45 173	50 215	49 865	1 498	1 498	4 125	(2 627)	-64%	49 865
Water Storage		4 779	3 321	3 321	1 933	1 933	277	1 656	598%	3 321
Waste water management		**65 715**	**57 193**	**56 627**	**2 508**	**2 508**	**4 719**	**(2 211)**	**-47%**	**56 627**
Public Toilets		2 225	2 329	2 329	170	170	194	(24)	-13%	2 329
Sewerage		56 987	47 103	46 537	1 916	1 916	3 878	(1 962)	-51%	46 537
Storm Water Management		6 440	7 758	7 758	422	422	646	(225)	-35%	7 758
Waste Water Treatment		64	3	3	–	–	0	(0)	-100%	3
Waste management		**65 772**	**85 157**	**85 184**	**2 610**	**2 610**	**7 099**	**(4 488)**	**-63%**	**85 184**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		12 163	33 024	33 024	99	99	2 752	(2 653)	-96%	33 024
Solid Waste Removal		53 576	52 024	52 051	2 509	2 509	4 338	(1 829)	-42%	52 051
Street Cleaning		33	109	109	2	2	9	(7)	-73%	109
Other		**1 050**	**1 111**	**1 158**	**–**	**–**	**97**	**(97)**	**-100%**	**1 158**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	8	8	–	–	1	(1)	-100%	8
Markets		–	–	–	–	–	–	–	–	–
Tourism		1 050	1 103	1 150	–	–	96	(96)	-100%	1 150
Total Expenditure - Functional	3	**1 030 769**	**1 111 084**	**1 109 954**	**37 741**	**37 741**	**91 038**	**(53 297)**	**-59%**	**1 109 954**
Surplus/ (Deficit) for the year		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**	**148 412**	**-5473%**	**(5 887)**

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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		142 574	161 172	161 172	52 659	52 659	13 075	39 584	303%	161 172
Vote 2 - Community Services		181 793	177 608	177 608	69 816	69 816	13 247	56 569	427%	177 608
Vote 3 - Corporate Services		23 798	19 372	19 372	581	581	1 602	(1 020)	-64%	19 372
Vote 4 - Technical Services		658 807	736 140	736 140	60 328	60 328	59 671	657	1%	736 140
Vote 5 - Municipal Manager		787	782	782	56	56	65	(9)	-14%	782
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 007 758**	**1 095 074**	**1 095 074**	**183 441**	**183 441**	**87 661**	**95 780**	**109%**	**1 095 074**
Expenditure by Vote	1									
Vote 1 - Financial Services		57 888	54 624	54 604	7 732	7 732	4 509	3 223	71%	54 604
Vote 2 - Community Services		114 934	134 755	134 708	6 791	6 791	10 149	(3 358)	-33%	134 708
Vote 3 - Corporate Services		131 072	141 171	141 025	6 890	6 890	11 526	(4 636)	-40%	141 025
Vote 4 - Technical Services		705 043	756 687	755 771	14 596	14 596	62 868	(48 272)	-77%	755 771
Vote 5 - Municipal Manager		19 952	23 847	23 847	1 733	1 733	1 987	(255)	-13%	23 847
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 028 889**	**1 111 084**	**1 109 954**	**37 741**	**37 741**	**91 038**	**(53 297)**	**-59%**	**1 109 954**
Surplus/ (Deficit) for the year	2	**(21 131)**	**(16 010)**	**(14 880)**	**145 700**	**145 700**	**(3 378)**	**149 078**	**-4413%**	**(14 880)**

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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		**142 574**	**161 172**	**161 172**	**52 659**	**52 659**	**13 075**	39 584	303%	**161 172**
1.1 - Directror: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		116 449	128 019	128 019	52 034	52 034	10 668	41 366	388%	128 019
1.3 - Financial Administrastion		26 047	32 741	32 741	625	625	2 373	(1 748)	-74%	32 741
1.4 - Credit Control		–	316	316	–	–	26	(26)	-100%	316
1.5 - Supply Chain & Expenditure		79	95	95	0	0	8	(8)	-97%	95
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Vote 2 - Community Services		**181 793**	**177 608**	**177 608**	**69 816**	**69 816**	**13 247**	56 569	427%	**177 608**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		377	296	296	6	6	25	(19)	-77%	296
2.3 - Housing		6 761	12 507	12 507	32	32	60	(28)	-47%	12 507
2.4 - Libraries		2 155	19 652	19 652	8	8	1 066	(1 058)	-99%	19 652
2.5 - Resorts & Swimmng Pools		7 965	8 550	8 550	235	235	712	(478)	-67%	8 550
2.6 - Social Services		157 792	135 648	135 648	69 493	69 493	11 304	58 189	515%	135 648
2.7 - Fire Services & Disaster Management		911	8	8	–	–	1	(1)	-100%	8
2.8 - Environment & Licencing		225	167	167	7	7	14	(7)	-51%	167
2.9 - Community Halls and Amenities		5 608	780	780	35	35	65	(30)	-46%	780
2.10 - Local Economic Development		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**23 798**	**19 372**	**19 372**	**581**	**581**	**1 602**	(1 020)	-64%	**19 372**
3.1 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		183	747	747	39	39	62	(23)	-37%	747
3.3 - Administration		0	12	12	–	–	1	(1)	-100%	12
3.4 - Information Technology		–	–	–	–	–	–	–	–	–
3.5 - Marketing & Communication		–	6	6	–	–	1	(1)	-100%	6
3.6 - Thusong Centre		–	150	150	–	–	–	–	–	150
3.7 - Traffic and Protection Services		23 578	18 422	18 422	539	539	1 535	(996)	-65%	18 422
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		37	35	35	3	3	3	0	4%	35
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Vote 4 - Technical Services		**658 807**	**736 140**	**736 140**	**60 328**	**60 328**	**59 671**	657	1%	**736 140**
4.1 - Director: Technical Services		–	–	–	–	–	–	–	–	–
4.2 - Electro Technical Services		472 965	523 398	523 398	39 180	39 180	43 366	(4 187)	-10%	523 398
4.3 - Water Storage & Distribution		76 826	83 233	83 233	5 533	5 533	6 071	(538)	-9%	83 233
4.4 - Waste Water Management		52 451	64 948	64 948	11 960	11 960	5 412	6 547	121%	64 948
4.5 - Waste Management		43 817	55 872	55 872	3 532	3 532	4 656	(1 124)	-24%	55 872
4.6 - Roads		7 847	1 380	1 380	–	–	11	(11)	-100%	1 380
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		4 602	1 847	1 847	124	124	154	(30)	-20%	1 847
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		300	5 462	5 462	–	–	–	–	–	5 462
Vote 5 - Municipal Manager		**787**	**782**	**782**	**56**	**56**	**65**	(9)	-14%	**782**
5.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
5.2 - Performance & Project Management		–	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		787	782	782	56	56	65	(9)	-14%	782
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Total Revenue by Vote	2	**1 007 758**	**1 095 074**	**1 095 074**	**183 441**	**183 441**	**87 661**	95 780	109%	**1 095 074**
Expenditure by Vote	1									
Vote 1 - Financial Services		**57 888**	**54 624**	**54 604**	**7 732**	**7 732**	**4 509**	3 223	71%	**54 604**
1.1 - Direcrtor: Finance		2 711	2 106	2 106	205	205	175	29	17%	2 106
1.2 - Income		16 122	15 123	15 123	657	657	1 260	(603)	-48%	15 123
1.3 - Financial Administrastion		18 673	18 619	18 599	5 147	5 147	1 508	3 639	241%	18 599
1.4 - Credit Control		10 447	6 665	6 665	821	821	555	266	48%	6 665
1.5 - Supply Chain & Expenditure		9 934	12 112	12 112	902	902	1 009	(108)	-11%	12 112
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Vote 2 - Community Services		**114 934**	**134 755**	**134 708**	**6 791**	**6 791**	**10 149**	(3 358)	-33%	**134 708**
2.1 - Director: Community Services		3 258	1 846	1 846	257	257	154	104	67%	1 846
2.2 - Cemetries		4 511	5 799	5 799	348	348	483	(136)	-28%	5 799
2.3 - Housing		15 108	20 061	20 061	510	510	639	(129)	-20%	20 061
2.4 - Libraries		16 371	18 548	18 548	1 172	1 172	1 546	(374)	-24%	18 548
2.5 - Resorts & Swimmng Pools		17 574	18 978	18 978	788	788	1 582	(793)	-50%	18 978
2.6 - Social Services		8 469	2 211	2 167	596	596	137	459	336%	2 167
2.7 - Fire Services & Disaster Management		11 951	17 676	17 676	843	843	1 473	(630)	-43%	17 676
2.8 - Environment & Licencing		2 694	5 157	3 295	73	73	275	(202)	-73%	3 295
2.9 - Community Halls and Amenities		31 739	41 283	41 262	1 983	1 983	3 439	(1 455)	-42%	41 262
2.10 - Local Economic Development		3 259	3 196	5 075	221	221	423	(201)	-48%	5 075
Vote 3 - Corporate Services		**131 072**	**141 171**	**141 025**	**6 890**	**6 890**	**11 526**	(4 636)	-40%	**141 025**
3.1 - Director: Corporate Services		3 115	3 381	3 381	251	251	282	(31)	-11%	3 381
3.2 - Human Resources		44 062	31 290	31 310	861	861	2 394	(1 533)	-64%	31 310
3.3 - Administration		14 176	22 568	20 068	575	575	1 672	(1 098)	-66%	20 068
3.4 - Information Technology		5 338	6 666	6 666	202	202	556	(354)	-64%	6 666
3.5 - Marketing & Communication		5 367	6 323	6 276	445	445	523	(78)	-15%	6 276
3.6 - Thusong Centre		762	1 138	1 138	65	65	84	(19)	-23%	1 138
3.7 - Traffic and Protection Services		37 651	49 994	52 328	3 032	3 032	4 361	(1 328)	-30%	52 328
3.8 - Tourism		1 050	1 103	1 150	–	–	96	(96)	-100%	1 150
3.9 - Council Cost		19 553	18 708	18 708	1 459	1 459	1 559	(100)	-6%	18 708
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Vote 4 - Technical Services		**705 043**	**756 687**	**755 771**	**14 596**	**14 596**	**62 868**	(48 272)	-77%	**755 771**
4.1 - Director: Technical Services		2 750	4 558	4 561	267	267	297	(30)	-10%	4 561
4.2 - Electro Technical Services		477 918	508 910	508 863	3 462	3 462	42 405	(38 944)	-92%	508 863
4.3 - Water Storage & Distribution		50 147	53 948	53 598	3 447	3 447	4 436	(989)	-22%	53 598
4.4 - Waste Water Management		57 050	52 554	51 988	2 375	2 375	4 332	(1 957)	-45%	51 988
4.5 - Waste Management		65 772	85 157	85 184	2 610	2 610	7 099	(4 488)	-63%	85 184
4.6 - Roads		27 316	24 909	24 909	771	771	2 076	(1 304)	-63%	24 909
4.7 - Storm Water Management		8 336	9 848	9 864	584	584	822	(238)	-29%	9 864
4.8 - Town Planning & Building Control		8 138	9 012	9 012	587	587	751	(164)	-22%	9 012
4.9 - Public Toilets		2 225	2 329	2 329	170	170	194	(24)	-13%	2 329
4.10 - Mechanical Workshop		5 390	5 463	5 463	323	323	455	(132)	-29%	5 463
Vote 5 - Municipal Manager		**19 952**	**23 847**	**23 847**	**1 733**	**1 733**	**1 987**	(255)	-13%	**23 847**
5.1 - Municipal Manager		5 921	6 718	6 718	738	738	560	178	32%	6 718
5.2 - Performance & Project Management		3 265	3 129	3 129	288	288	261	28	11%	3 129
5.3 - Property & Legal Services		4 120	3 772	3 772	165	165	314	(149)	-48%	3 772
5.4 - Internal Audit		3 725	6 535	6 535	308	308	545	(237)	-44%	6 535
5.5 - IDP		2 921	3 692	3 692	234	234	308	(74)	-24%	3 692
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 11 - [NAME OF VOTE 11]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 13 - [NAME OF VOTE 13]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 14 - [NAME OF VOTE 14]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Expenditure by Vote	2	1 028 889	1 111 084	1 109 954	37 741	37 741	91 038	(53 297)	-59%	1 109 954
Surplus/(Deficit) for the year	2	(21 131)	(16 010)	(14 880)	145 700	145 700	(3 378)	149 078	-4413%	(14 880)

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		466 203	511 997	511 997	38 850	38 850	42 666	(3 816)	-9%	511 997
Service charges - Water		57 690	57 134	57 134	4 951	4 951	4 761	189	4%	57 134
Service charges - Waste Water Management		44 553	45 136	45 136	11 537	11 537	3 761	7 776	207%	45 136
Service charges - Waste management		37 937	39 389	39 389	3 157	3 157	3 282	(126)	-4%	39 389
Sale of Goods and Rendering of Services		7 609	6 161	6 161	351	351	513	(163)	-32%	6 161
Agency services		5 219	5 214	5 214	466	466	434	32	7%	5 214
Interest		–	12	12	–	–	1	(1)	-100%	12
Interest earned from Receivables		23 496	24 570	24 570	1 401	1 401	2 048	(647)	-32%	24 570
Interest earned from Current and Non Current Assets		14 961	17 332	17 332	(0)	(0)	1 444	(1 444)	-100%	17 332
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	30	30	–	–	3	(3)	-100%	30
Rental from Fixed Assets		5 777	6 695	6 695	165	165	558	(392)	-70%	6 695
Licence and permits		–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–
Development Charges		1 855	509	509	7	7	42	(35)	-83%	509
Operational Revenue		97	1 454	1 454	68	68	121	(54)	-44%	1 454
Non-Exchange Revenue									–	
Property rates		116 790	127 331	127 331	52 001	52 001	10 611	41 390	390%	127 331
Surcharges and Taxes		3 740	7 371	7 371	149	149	396	(247)	-62%	7 371
Fines, penalties and forfeits		17 798	12 420	12 420	3	3	1 035	(1 033)	-100%	12 420
Licences or permits		1 156	2 720	2 720	80	80	227	(147)	-65%	2 720
Transfer and subsidies - Operational		160 201	196 336	196 336	69 537	69 537	15 152	54 385	359%	196 336
Interest		4 553	3 807	3 807	400	400	317	82	26%	3 807
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		3 894	3 445	3 445	320	320	287	33	11%	3 445
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**979 879**	**1 069 064**	**1 069 064**	**183 441**	**183 441**	**87 661**	**95 780**	**109%**	**1 069 064**
Expenditure										
Employee related costs		290 663	327 197	327 046	24 616	24 616	27 254	(2 638)	-10%	327 046
Remuneration of councillors		12 504	13 758	13 758	1 044	1 044	1 146	(103)	-9%	13 758
Bulk purchases - electricity		430 733	474 822	474 822	459	459	39 569	(39 110)	-99%	474 822
Inventory consumed		26 817	22 786	22 609	2 200	2 200	1 840	360	20%	22 609
Debt impairment		(94 010)	43 324	43 324	–	–	3 610	(3 610)	-100%	43 324
Depreciation, amortisation and impairment		37 287	38 181	38 181	–	–	3 182	(3 182)	-100%	38 181
Interest, Dividends and Rent on Land		9 892	10 789	10 789	155	155	899	(744)	-83%	10 789
Contracted services		62 011	72 660	72 300	159	159	5 850	(5 691)	-97%	72 300
Transfers and subsidies		10 080	14 153	14 200	112	112	201	(89)	-44%	14 200
Irrecoverable debts written off		160 648	31 500	31 500	75	75	2 625	(2 550)	-97%	31 500
Operational costs		68 082	61 915	61 426	8 920	8 920	4 862	4 059	83%	61 426
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–
Total Expenditure		**1 030 769**	**1 111 084**	**1 109 954**	**37 741**	**37 741**	**91 038**	**(53 297)**	**-59%**	**1 109 954**
Surplus/(Deficit)		**(50 890)**	**(42 020)**	**(40 891)**	**145 700**	**145 700**	**(3 378)**	**149 078**	**-4413%**	**(40 891)**
Transfers and subsidies - capital (monetary allocations)		27 879	35 003	35 003	–	–	666	(666)	**-100%**	35 003
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**			**(5 887)**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**			**(5 887)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**			**(5 887)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/(Deficit) for the year		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**			**(5 887)**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated	2									
Vote 2 - Community Services		6 086	1 600	1 600	–	–	–	–	–	1 600
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		28 386	26 954	26 954	992	992	1 272	(280)	-22%	26 954
Vote 5 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	4,7	**79 514**	**28 554**	**28 554**	**992**	**992**	**1 272**	**(280)**	**-22%**	**28 554**
Single-year expenditure to be appropriated	2									
Vote 1 - Financial Services		278	50	50	–	–	4	(4)	-100%	50
Vote 2 - Community Services		5 461	7 889	7 889	97	97	614	(517)	-84%	7 889
Vote 3 - Corporate Services		1 905	635	845	–	–	50	(50)	-100%	845
Vote 4 - Technical Services		44 643	20 755	21 671	328	328	210	118	56%	21 671
Vote 5 - Municipal Manager		9 901	50	53	–	–	4	(4)	-100%	53
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	4	62 188	29 379	30 508	425	425	882	**(457)**	**-52%**	30 508
Total Capital Expenditure - Vote	3	**141 702**	**57 934**	**59 063**	**1 417**	**1 417**	**2 154**	**(737)**	**-34%**	**59 063**
Capital Expenditure - Functional										
Governance and administration		**64 643**	**8 347**	**8 350**	**1**	**1**	**53**	(53)	-99%	**8 350**
Executive and council		1 418	250	253	1	1	21	(20)	-97%	253
Finance and administration		63 224	8 097	8 097	–	–	32	(32)	-100%	8 097
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**11 291**	**10 809**	**10 809**	**97**	**97**	**610**	(513)	-84%	**10 809**
Community and social services		2 009	8 749	8 749	97	97	572	(475)	-83%	8 749
Sport and recreation		8 314	2 060	2 060	–	–	38	(38)	-100%	2 060
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**23 583**	**17 744**	**17 744**	**–**	**–**	**–**	–	–	**17 744**
Road transport		23 356	17 744	17 744	–	–	–	–	–	17 744
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**42 184**	**22 404**	**23 320**	**1 319**	**1 319**	**1 473**	(154)	-10%	**23 320**
Energy sources		25 559	8 109	8 109	–	–	458	(458)	-100%	8 109
Water management		14 156	13 361	13 361	1 319	1 319	930	389	42%	13 361
Waste water management		1 527	500	1 416	–	–	85	(85)	-100%	1 416
Waste management		943	435	435	–	–	–	–	–	435
Other		–	–	210	–	–	18	(18)	-100%	210
Total Capital Expenditure - Functional	3	**141 702**	**59 303**	**60 432**	**1 417**	**1 417**	**2 154**	**(737)**	**-34%**	**60 432**
Funded by:										
National Government		25 408	26 141	26 141	1 088	1 088	1 402	(313)	-22%	26 141
Provincial Government		1 337	8 428	8 428	–	–	–	–	–	8 428
District Municipality		179	435	435	–	–	–	–	–	435
Transfers recognised - capital		**28 736**	**35 003**	**35 003**	**1 088**	**1 088**	**1 402**	**(313)**	**-22%**	**35 003**
Public contributions & donations		–	–	–	–	–	–	–	–	–
Internally generated funds		51 621	24 300	25 429	329	329	752	(423)	-56%	25 429
Total Capital Funding	7	**96 660**	**59 303**	**60 432**	**1 417**	**1 417**	**2 154**	**(737)**	**-34%**	**60 432**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	2025/26	Budget Year 2026/27							
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										
Multi-year expenditure appropriation	1									
Vote 1 - Financial Services		**45 042**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
1.1 - Direcrtor: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		–	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
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Vote 2 - Community Services		**6 086**	**1 600**	**1 600**	**–**	**–**	**–**	–	–	**1 600**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		–	–	–	–	–	–	–	–	–
2.5 - Resorts & Swimmng Pools		–	–	–	–	–	–	–	–	–
2.6 - Social Services		–	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		5 216	1 600	1 600	–	–	–	–	–	1 600
2.10 - Local Economic Development		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
3.1 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		–	–	–	–	–	–	–	–	–
3.3 - Administration		–	–	–	–	–	–	–	–	–
3.4 - Information Technology		–	–	–	–	–	–	–	–	–
3.5 - Marketing & Communication		–	–	–	–	–	–	–	–	–
3.6 - Thusong Centre		–	–	–	–	–	–	–	–	–
3.7 - Traffic and Protection Services		–	–	–	–	–	–	–	–	–
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		–	–	–	–	–	–	–	–	–
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Vote 4 - Technical Services		**28 386**	**26 954**	**26 954**	**992**	**992**	**1 272**	(280)	-22%	**26 954**
4.1 - Director: Technical Services		–	–	–	–	–	–	–	–	–
4.2 - Electro Technical Services		8 601	5 300	5 300	–	–	442	(442)	-100%	5 300
4.3 - Water Storage & Distribution		6 791	12 161	12 161	992	992	830	162	19%	12 161
4.4 - Waste Water Management		892	250	250	–	–	–	–	–	250
4.5 - Waste Management		–	–	–	–	–	–	–	–	–
4.6 - Roads		12 102	9 244	9 244	–	–	–	–	–	9 244
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		–	–	–	–	–	–	–	–	–
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		–	–	–	–	–	–	–	–	–
Vote 5 - Municipal Manager		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
5.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
5.2 - Performance & Project Management		–	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		–	–	–	–	–	–	–	–	–
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 11 - [NAME OF VOTE 11]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 12 - [NAME OF VOTE 12]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 13 - [NAME OF VOTE 13]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 14 - [NAME OF VOTE 14]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 15 - [NAME OF VOTE 15]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Capital multi-year expenditure sub-total		**79 514**	**28 554**	**28 554**	**992**	**992**	**1 272**	(280)	-22%	**28 554**
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	1									
Vote 1 - Financial Services		**278**	**50**	**50**	**–**	**–**	**4**	(4)	-100%	**50**
1.1 - Direcrtor: Finance		278	50	50	–	–	4	(4)	-100%	50
1.2 - Income		–	–	–	–	–	–	–	–	–
1.3 - Financial Administrastion		–	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
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Vote 2 - Community Services		**5 461**	**7 889**	**7 889**	**97**	**97**	**614**	(517)	-84%	**7 889**
2.1 - Director: Community Services		127	50	50	1	1	4	(3)	-84%	50
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		2 009	6 859	6 859	97	97	572	(475)	-83%	6 859
2.5 - Resorts & Swimmng Pools		–	–	–	–	–	–	–	–	–
2.6 - Social Services		–	–	–	–	–	–	–	–	–
2.7 - Fire Services & Disaster Management		–	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		3 097	980	980	–	–	38	(38)	-100%	980
Vote 3 - Corporate Services		**1 905**	**635**	**845**	**–**	**–**	**50**	(50)	-100%	**845**
3.1 - Director: Corporate Services		197	50	50	–	–	4	(4)	-100%	50
3.2 - Human Resources		–	–	–	–	–	–	–	–	–
3.3 - Administration		–	50	50	–	–	–	–	–	50
3.4 - Information Technology		855	300	300	–	–	25	(25)	-100%	300
3.5 - Marketing & Communication		130	235	235	–	–	3	(3)	-100%	235
3.6 - Thusong Centre		–	–	–	–	–	–	–	–	–
3.7 - Traffic and Protection Services		99	–	210	–	–	18	(18)	-100%	210
3.8 - Tourism		–	–	–	–	–	–	–	–	–
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Vote 4 - Technical Services		**44 643**	**20 755**	**21 671**	**328**	**328**	**210**	118	56%	**21 671**
4.1 - Director: Technical Services		150	50	50	–	–	4	(4)	-100%	50
4.2 - Electro Technical Services		16 957	2 809	2 809	–	–	17	(17)	-100%	2 809
4.3 - Water Storage & Distribution		7 365	1 200	1 200	328	328	100	228	228%	1 200
4.4 - Waste Water Management		635	250	1 166	–	–	85	(85)	-100%	1 166

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
4.5 - Waste Management		943	435	435	–	–	–	–	–	435
4.6 - Roads		11 253	8 500	8 500	–	–	–	–	–	8 500
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		–	–	–	–	–	–	–	–	–
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		7 339	7 512	7 512	–	–	4	(4)	-100%	7 512
Vote 5 - Municipal Manager		**9 901**	**50**	**53**	**–**	**–**	**4**	(4)	-100%	**53**
5.1 - Municipal Manager		43	50	53	–	–	4	(4)	-100%	53
5.2 - Performance & Project Management		–	–	–	–	–	–	–	–	–
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 10 - [NAME OF VOTE 10]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		62 188	29 379	30 508	425	425	882	(457)	-52%	30 508
Total Capital Expenditure		141 702	57 934	59 063	1 417	1 417	2 154	(737)	-34%	59 063

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		140 017	238 581	238 581	39 307	218 467
Trade and other receivables from exchange transactions		68 887	71 925	71 925	16 726	(464 031)
Receivables from non-exchange transactions		55 646	62 835	62 835	43 559	(71 445)
Inventory		15 727	14 764	8 555	(13 017)	40 585
VAT Receivable		467	(85 080)	(85 080)	(60 104)	17 895
Other current assets		6 607	4 947	4 947	(289)	4 947
Total current assets		**287 350**	**307 972**	**301 763**	**26 183**	**(253 582)**
Non current assets						
Investment property		40 841	40 838	40 838	–	41 056
Property, plant and equipment		1 213 052	1 248 002	1 249 131	14 269	1 286 993
Heritage assets		550	550	550	–	550
Intangible assets		1 206	1 088	1 088	–	1 188
Total non current assets		**1 255 649**	**1 290 478**	**1 291 607**	**14 269**	**1 329 788**
TOTAL ASSETS		**1 542 999**	**1 598 451**	**1 593 371**	**40 452**	**1 076 206**
LIABILITIES						
Current liabilities						
Financial liabilities		5 672	22 073	22 073	–	22 068
Consumer deposits		10 609	10 655	10 655	(332)	10 655
Trade and other payables from exchange transactions		53 007	187 021	180 812	(53 189)	(887 626)
Trade and other payables from non-exchange transactions		15 103	13 219	13 219	9 092	73 672
Provision		36 130	38 815	38 815	1 161	20 940
VAT Payable		1 956	(96 979)	(96 979)	(57 256)	(4 724)
Other current liabilities		1 723	3 300	3 300	(440)	3 300
Total current liabilities		**124 200**	**178 102**	**171 893**	**(100 964)**	**(761 715)**
Non current liabilities						
Financial liabilities		16 022	(8 361)	(8 361)	1 831	(8 532)
Provision		63 188	84 523	84 523	–	73 926
Other non-current liabilities		21 191	104 055	104 055	–	90 999
Total non current liabilities		**100 402**	**180 217**	**180 217**	**1 831**	**156 393**
TOTAL LIABILITIES		**224 602**	**358 319**	**352 110**	**(99 133)**	**(605 322)**
NET ASSETS	2	**1 318 397**	**1 240 131**	**1 241 260**	**139 586**	**1 681 528**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 199 092	1 227 290	1 227 290	144 715	1 234 306
Reserves and funds		(40 277)	11 166	11 166	(3 455)	11 166
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 158 815**	**1 238 456**	**1 238 456**	**141 261**	**1 245 472**

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		3 161	219 152	219 152	8 757	8 757	18 263	(9 506)	-52%	219 152
Service charges		777 330	710 379	710 379	49 558	49 558	58 349	(8 792)	-15%	710 379
Other revenue		15 716	2 141	2 141	1 006	1 006	178	828	464%	2 141
Transfers and Subsidies - Operational		172 883	200 184	200 184	79 120	79 120	15 133	63 987	423%	200 184
Transfers and Subsidies - Capital		30 862	40 254	40 254	–	–	766	(766)	-100%	40 254
Interest		8 775	43 926	43 926	(0)	(0)	3 661	(3 661)	-100%	43 926
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(676 574)	(1 069 549)	(1 069 549)	(48 968)	(48 968)	(89 129)	(40 161)	45%	(89 129)
Finance charges		–	–	–	–	–	–	–	–	–
Transfers and Subsidies		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**332 154**	**146 486**	**146 486**	**89 472**	**89 472**	**7 220**	**(82 251)**	**-1139%**	**1 126 906**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(107 105)	–	–	(5 325)	(5 325)	–	5 325	–	–
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(96 897)**	**–**	**–**	**(5 325)**	**(5 325)**	**–**	**5 325**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		773	–	–	1 601	1 601	–	1 601	–	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**773**	**–**	**–**	**1 601**	**1 601**	**–**	**(1 601)**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**236 030**	**146 486**	**146 486**	**85 748**	**85 748**	**7 220**			**1 126 906**
Cash/cash equivalents at the year begin:		**401 602**	**227 266**	**227 266**		**198 627**	**227 266**			**198 627**
Cash/cash equivalents at the year end:		**637 632**	**373 752**	**373 752**		**284 375**	**234 486**			**1 325 533**

WC022 Witzenberg - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M01 July

Description R thousand	Ref	2025/26 Audited Outcome	2026/27 Medium Term Revenue & Expenditure Framework Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		530	8	8	21	21	1	21	3131%	8
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		114	3 001	3 001	8	8	250	(242)	-97%	3 001
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–
Electricity Sales		504 242	514 934	514 934	38 821	38 821	42 911	(4 091)	-10%	514 934
Joint Pole Usage		–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	8	8	–	–	1	(1)	-100%	8
Meter Reading Fees		–	16	16	–	–	1	(1)	-100%	16
Notice Revenues		–	–	–	–	–	–	–	–	–
Temporary Service Plant		–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**504 886**	**517 967**	**517 967**	**38 850**	**38 850**	**43 164**	**(4 314)**	**-10%**	**517 967**
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(2 227)	(5 969)	(5 969)	–	–	(497)	497	-100%	(5 969)
Net Service charges - Electricity		**466 203**	**511 997**	**511 997**	**38 850**	**38 850**	**42 666**	**(3 816)**	**-9%**	**511 997**
Service charges - Water	6									
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Disconnection		88	155	155	24	24	13	11	82%	155
Industrial Water		–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–
Sale		75 471	61 330	61 330	4 927	4 927	5 111	(184)	-4%	61 330
Urban Higher Level Service		–	–	–	–	–	–	–	–	–
Total Service charges - Water		**75 559**	**61 486**	**61 486**	**4 951**	**4 951**	**5 124**	**(173)**	**-3%**	**61 486**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		10 700	(3 460)	(3 460)	–	–	(288)	288	-100%	(3 460)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(28 570)	(892)	(892)	–	–	(74)	74	-100%	(892)
Net Service charges - Water		**57 690**	**57 134**	**57 134**	**4 951**	**4 951**	**4 761**	**189**	**4%**	**57 134**
Service charges - Waste Water Management	6									
Agricultural and Rural		–	6	6	–	–	1	(1)	-100%	6
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		82	162	162	46	46	13	32	241%	162
Higher Level Service		–	–	–	–	–	–	–	–	–
Industrial Effluent		12 219	10 000	10 000	8 774	8 774	833	7 941	953%	10 000
Industrial Waste Water		–	6	6	–	–	1	(1)	-100%	6
Pump/Removal of Waste Water		–	898	898	–	–	75	(75)	-100%	898
Sanitation Charges		32 538	46 606	46 606	2 717	2 717	3 884	(1 167)	-30%	46 606
Treatment of Effluent		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Service charges - Waste Water Management		**44 839**	**57 678**	**57 678**	**11 537**	**11 537**	**4 807**	**6 731**	**140%**	**57 678**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(286)	(12 542)	(12 542)	–	–	(1 045)	1 045	-100%	(12 542)
Less Cost of Free Basic Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		**44 553**	**45 136**	**45 136**	**11 537**	**11 537**	**3 761**	**7 776**	**207%**	**45 136**
<u>Service charges - Waste Management</u>	6									
Availability Charges		–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–
Disposal Facilities		2 113	1 031	1 031	132	132	86	46	53%	1 031
Refuse Bags		11	8	8	1	1	1	0	18%	8
Refuse Removal		28 956	41 565	41 565	2 370	2 370	3 464	(1 094)	-32%	41 565
Skip		–	5	5	–	–	0	(0)	-100%	5
Waste Bins		7 398	8 198	8 198	654	654	683	(29)	-4%	8 198
Total refuse removal revenue		**38 477**	**50 807**	**50 807**	**3 157**	**3 157**	**4 234**	**(1 077)**	**-25%**	**50 807**
Less Revenue Foregone (in excess of one removal a week to indigent households)		(544)	(11 418)	(11 418)	–	–	(951)	951	-100%	(11 418)
Net Service charges - Waste Management		**37 937**	**39 389**	**39 389**	**3 157**	**3 157**	**3 282**	**(126)**	**-4%**	**39 389**
<u>Sales of Goods and Rendering of Services</u>										
Academic Services		–	–	–	–	–	–	–	–	–
Advertisements		59	55	55	4	4	5	(1)	-13%	55
Amendment Fees		–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		202	129	129	18	18	11	7	66%	129
Building Plan Approval		2 505	1 211	1 211	90	90	101	(11)	-11%	1 211
Building Plan Clause Levy		–	180	180	–	–	15	(15)	-100%	180
Buyers Card		–	–	–	–	–	–	–	–	–
Camping Fees		3 408	3 038	3 038	204	204	253	(49)	-19%	3 038
Cemetery and Burial		377	296	296	6	6	25	(19)	-77%	296
Cleaning and Removal		(1)	81	81	–	–	7	(7)	-100%	81
Clearance Certificates		0	6	6	–	–	1	(1)	-100%	6
Computer Services		–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	6	6	–	–	1	(1)	-100%	6
Development Charges		–	–	–	–	–	–	–	–	–
Domestic Services		–	–	–	–	–	–	–	–	–
Drainage Fees		–	12	12	–	–	1	(1)	-100%	12
Encroachment Fees		133	64	64	16	16	5	10	194%	64
Entrance Fees		654	930	930	–	–	78	(78)	-100%	930
Escort Fees		–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–
Fire Services		41	2	2	–	–	0	(0)	-100%	2
Health Services		–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	6	6	–	–	1	(1)	-100%	6
Immunisation Fees		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Legal Fees		33	0	0	–	–	–	–	–	0
Library Fees		–	–	–	–	–	–	–	–	–
Management Fees		–	–	–	–	–	–	–	–	–
Meal and Refreshment		–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–
Occupation Certificates		–	6	6	–	–	1	(1)	-100%	6
Parking Fees		–	–	–	–	–	–	–	–	–
Photo copies, Faxes and Telephone charges		69	5	5	8	8	0	8	1691%	5
Removal of Restrictions		0	6	6	–	–	1	(1)	-100%	6
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–
Sale of Goods		79	89	89	0	0	7	(7)	-96%	89
Scrap, Waste & Other Goods		–	24	24	–	–	2	(2)	-100%	24
Shared Services		–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–
Traffic Control		–	6	6	–	–	1	(1)	-100%	6
Transport Fees		–	–	–	–	–	–	–	–	–
Valuation Services		49	6	6	5	5	1	4	890%	6
Water Meter Protectors		–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**7 609**	**6 161**	**6 161**	**351**	**351**	**513**	**(163)**	**-32%**	**6 161**
Agency Services										
District Municipalities										
Eastern Cape		–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–
Total District Municipalities		-	-	-	-	-	-	-	–	-
National									–	
AARTO		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Total National		-	-	-	-	-	-	-	–	-
Provincial										
Eastern Cape		–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		5 219	5 214	5 214	466	466	434	32	7%	5 214
Total Provincial		**5 219**	**5 214**	**5 214**	**466**	**466**	**434**	**32**	**7%**	**5 214**
Total Agency Services		**5 219**	**5 214**	**5 214**	**466**	**466**	**434**	**32**	**7%**	**5 214**
Interest - Deemed Interest		–	12	12	–	–	1	(1)	-100%	12
Interest earned from Receivables										
Electricity		2 360	2 157	2 157	195	195	180	15	8%	2 157
Housing		226	229	229	16	16	19	(3)	-16%	229
Housing Land Sales		–	82	82	–	–	7	(7)	-100%	82
Housing Selling Schemes		–	84	84	–	–	7	(7)	-100%	84
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	6	6	–	–	0	(0)	-100%	6
Service Charges		74	76	76	6	6	6	(0)	-6%	76
Sporting and Other Bodies		–	11	11	–	–	1	(1)	-100%	11
Staff		–	11	11	–	–	1	(1)	-100%	11
Waste Management		5 392	5 251	5 251	332	332	438	(106)	-24%	5 251
Waste Water Management		6 506	6 887	6 887	340	340	574	(233)	-41%	6 887
Water		8 925	9 776	9 776	512	512	815	(303)	-37%	9 776
Shared Services		–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		**23 496**	**24 570**	**24 570**	**1 401**	**1 401**	**2 048**	**(647)**	**-32%**	**24 570**
Interest earned from Current and Non Current Assets										
Bank Accounts		8 448	8 522	8 522	(0)	(0)	710	(710)	-100%	8 522
Financial Assets		–	11	11	–	–	1	(1)	-100%	11
Short Term Investments and Call Accounts		6 512	8 799	8 799	–	–	733	(733)	-100%	8 799
Total Interest earned from Current and Non Current Assets		**14 961**	**17 332**	**17 332**	**(0)**	**(0)**	**1 444**	**(1 444)**	**-100%**	**17 332**
Dividends										
External Investment		–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–
Total Dividends		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Rent on Land										
Land		–	18	18	–	–	2	(2)	-100%	18
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–
Servitudes		–	12	12	–	–	1	(1)	-100%	12
Total Rent on Land		**-**	**30**	**30**	**-**	**-**	**3**	**(3)**	**-100%**	**30**
Rental from Fixed Assets										
Market Related									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		3 969	4 845	4 845	31	31	404	(373)	-92%	4 845
Property Plant and Equipment		–	–	–	–	–	–	–	–	–
Total Market Related		**3 969**	**4 845**	**4 845**	**31**	**31**	**404**	**(373)**	**-92%**	**4 845**
Non-market Related										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		939	1 100	1 100	72	72	92	(19)	-21%	1 100

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Property Plant and Equipment		869	750	750	62	62	63	(0)	-0%	750
Total Non-market Related		**1 808**	**1 850**	**1 850**	**135**	**135**	**154**	**(19)**	**-13%**	**1 850**
Total Rental from Fixed Assets		**5 777**	**6 695**	**6 695**	**165**	**165**	**558**	**(392)**	**-70%**	**6 695**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–
Road and Transport		–	–	–	–	–	–	–	–	–
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–
Total Licences or Permits		-	-	-	-	-	-	-	–	-
Special Rating Levies										
Agricultural Properties		–	–	–	–	–	–	–	–	–
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	–	–	–	–	–	–	–	–
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Special Rating Levies		-	-	-	-	-	-	-	–	-
Development Charges		1 855	509	509	7	7	42	(35)	-83%	509
Operational Revenue										
Administrative Handling Fees		296	12	12	24	24	1	23	2306%	12
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–
Bad Debts Recovered		–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		1	0	0	0	0	0	(0)	-63%	0
Bursary Repayment		–	–	–	–	–	–	–	–	–
Collection Charges		–	316	316	–	–	26	(26)	-100%	316
Commission		–	–	–	–	–	–	–	–	–
Discounts and Early Settlements		(790)	6	6	–	–	1	(1)	-100%	6
Incidental Cash Surpluses		4	6	6	1	1	1	0	78%	6
Inspection Fees		–	6	6	–	–	1	(1)	-100%	6
Insurance Refund		267	151	151	–	–	13	(13)	-100%	151

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Merchandising, Jobbing and Contracts		42	157	157	–	–	13	(13)	-100%	157
Recovery Maintenance		–	–	–	–	–	–	–	–	–
Request for Information		1	12	12	0	0	1	(1)	-86%	12
Sale of Property		–	–	–	–	–	–	–	–	–
Skills Development Levy Refund		183	747	747	39	39	62	(23)	-37%	747
Staff and Councillors Recoveries		40	41	41	3	3	3	(0)	-11%	41
Total Operational Revenue		**97**	**1 454**	**1 454**	**68**	**68**	**121**	**(54)**	**-44%**	**1 454**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		27 779	31 662	31 662	22 204	22 204	2 639	19 565	742%	31 662
Business and Commercial Properties		23 380	17 112	17 112	8 616	8 616	1 426	7 190	504%	17 112
Industrial Properties		14 007	14 818	14 818	4 614	4 614	1 235	3 379	274%	14 818
Mining Properties		–	–	–	(1)	(1)	–	(1)	–	–
Public Benefit Organisations		113	–	–	9	9	–	9	–	–
Public Service Infrastructure Properties		479	536	536	305	305	45	260	583%	536
Public Service Purposes Properties		19 695	21 262	21 262	9 510	9 510	1 772	7 739	437%	21 262
Residential Properties		7 590	51 183	51 183	5 380	5 380	4 265	1 115	26%	51 183
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		2 651	2 865	2 865	1 364	1 364	239	1 125	471%	2 865
Total Property Rates		**95 692**	**139 439**	**139 439**	**52 001**	**52 001**	**11 620**	**40 381**	**348%**	**139 439**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		21 098	(12 108)	(12 108)	–	–	(1 009)	1 009	-100%	(12 108)
Net Property Rates		**116 790**	**127 331**	**127 331**	**52 001**	**52 001**	**10 611**	**41 390**	**390%**	**127 331**
Surcharges and Taxes										
Surcharges		–	–	–	–	–	–	–	–	–
Taxes		3 740	7 371	7 371	149	149	396	(247)	-62%	7 371
Total Surcharges and Taxes		**3 740**	**7 371**	**7 371**	**149**	**149**	**396**	**(247)**	**-62%**	**7 371**
Fines, Penalties and Forfeits										
Fines		17 407	11 270	11 270	3	3	939	(937)	-100%	11 270
Forfeits		391	0	0	–	–	–	–	–	0
Penalties		–	1 150	1 150	–	–	96	(96)	-100%	1 150
Total Fines, Penalties and Forfeits		**17 798**	**12 420**	**12 420**	**3**	**3**	**1 035**	**(1 033)**	**-100%**	**12 420**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	6	6	–	–	1	(1)	-100%	6
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	6	6	–	–	1	(1)	-100%	6
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	6	6	–	–	1	(1)	-100%	6
Road and Transport		931	2 546	2 546	73	73	212	(139)	-66%	2 546

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Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		225	155	155	7	7	13	(6)	-47%	155
Total Licences or Permits		**1 156**	**2 720**	**2 720**	**80**	**80**	**227**	**(147)**	**-65%**	**2 720**
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	755	755	–	–	63	(63)	-100%	755
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Governments		4 118	3 606	3 606	172	172	165	7	4%	3 606
National Revenue Fund		155 614	166 475	166 475	69 365	69 365	13 873	55 492	400%	166 475
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Government		470	25 500	25 500	–	–	1 051	(1 051)	-100%	25 500
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**160 201**	**196 336**	**196 336**	**69 537**	**69 537**	**15 152**	**54 385**	**359%**	**196 336**
Total Transfer and subsidies - Operational		**160 201**	**196 336**	**196 336**	**69 537**	**69 537**	**15 152**	**54 385**	**359%**	**196 336**
Interest Receivables										
Property Rates		4 553	3 807	3 807	400	400	317	82	26%	3 807
Service Charges									–	
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Interest Receivables		**4 553**	**3 807**	**3 807**	**400**	**400**	**317**	**82**	**26%**	**3 807**
Fuel Levy (RSC Replacement Grant)		–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges										
Electricity - Availability Charges		1 300	1 087	1 087	127	127	91	37	41%	1 087
Waste Management - Availability Charges		429	884	884	39	39	74	(35)	-47%	884
Waste Water Management - Availability Charges		1 391	426	426	82	82	35	47	132%	426

Description	Ref	2025/26 Audited Outcome	2026/27 Medium Term Revenue & Expenditure Framework Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Water - Availability Charges		774	1 049	1 049	71	71	87	(16)	-19%	1 049
Total Operational Revenue - Service Charges		**3 894**	**3 445**	**3 445**	**320**	**320**	**287**	**33**	**11%**	**3 445**
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		–	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	–	-
Other Gains										
Debt waived		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Inventory									–	
Fair value assessment - Water stock		–	–	–	–	–	–	–	–	–
Increase to net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		-	-	-	-	-	-	-	–	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	-	-	-	-	-	–	-
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		-	-	-	-	-	-	-	–	-
Foreign Exchange		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Other Gains		-	-	-	-	-	-	-	–	-
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue		**979 879**	**1 069 064**	**1 069 064**	**183 441**	**183 441**	**87 661**	**95 780**	**109%**	**1 069 064**
EXPENDITURE ITEMS:									–	
Employee related costs									–	
Salaries and Allowances									–	
Basic Salary	2	174 361	185 844	185 780	15 225	15 225	15 482	(256)	-2%	185 780
Bonuses		13 734	17 875	17 875	1 243	1 243	1 490	(246)	-17%	17 875
Allowance									–	
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone		1 335	1 622	1 622	114	114	135	(21)	-16%	1 622
Housing Benefits		1 199	1 492	1 492	104	104	124	(21)	-17%	1 492

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Non-pensionable		–	81	81	–	–	7	(7)	-100%	81
Travel or Motor Vehicle		9 048	10 989	10 989	814	814	916	(102)	-11%	10 989
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**11 581**	**14 184**	**14 184**	**1 032**	**1 032**	**1 182**	**(150)**	**-13%**	**14 184**
Service Related Benefits									–	
Acting		1 680	2 817	2 732	112	112	228	(116)	-51%	2 732
Bonus		–	–	–	–	–	–	–	–	–
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		3 963	5 040	5 040	–	–	420	(420)	-100%	5 040
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		1 087	1 439	1 439	–	–	120	(120)	-100%	1 439
Overtime		21 056	28 251	28 251	2 289	2 289	2 354	(65)	-3%	28 251
Scarcity		–	–	–	–	–	–	–	–	–
Standby Allowance		7 554	9 175	9 175	645	645	765	(119)	-16%	9 175
Tools Allowance		–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**35 340**	**46 722**	**46 637**	**3 046**	**3 046**	**3 886**	**(840)**	**-22%**	**46 637**
Total Salaries and Allowances		**235 016**	**264 625**	**264 476**	**20 547**	**20 547**	**22 040**	**(1 493)**	**-7%**	**264 476**
Social Contributions									–	
Bargaining Council		84	97	97	7	7	8	(1)	-11%	97
Group Life Insurance		6 266	6 294	6 294	574	574	525	49	9%	6 294
Medical		11 675	11 803	11 803	1 042	1 042	984	59	6%	11 803
Pension		26 518	31 092	31 092	2 343	2 343	2 591	(248)	-10%	31 092
Unemployment Insurance		1 276	1 669	1 666	103	103	139	(36)	-26%	1 666
Total Social Contributions		**45 820**	**50 956**	**50 953**	**4 069**	**4 069**	**4 246**	**(177)**	**-4%**	**50 953**
Post-retirement Benefit									–	
Medical		9 825	11 587	11 587	–	–	966	(966)	-100%	11 587
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		2	29	29	–	–	2	(2)	-100%	29
Total Post-retirement Benefit	4	**9 827**	**11 617**	**11 617**	**-**	**-**	**968**	**(968)**	**-100%**	**11 617**
Sub-Total		**290 663**	**327 197**	**327 046**	**24 616**	**24 616**	**27 254**	**(2 638)**	**-10%**	**327 046**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**290 663**	**327 197**	**327 046**	**24 616**	**24 616**	**27 254**	**(2 638)**	**-10%**	**327 046**
Remuneration of Councillors									–	
Allowances and Service Related Benefits									–	
Basic Salary		9 433	10 860	10 860	780	780	905	(125)	-14%	10 860
Cell phone Allowance		991	1 251	1 251	83	83	104	(21)	-21%	1 251
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		688	–	–	62	62	–	62	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**925**	**925**	**1 009**	**(85)**	**-8%**	**12 111**
Social Contributions									–	
Medical Aid Benefits		–	94	94	–	–	8	(8)	-100%	94
Pension Fund Contributions		1 392	1 552	1 552	119	119	129	(10)	-8%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**119**	**119**	**137**	**(18)**	**-13%**	**1 646**
Total Remuneration of Councillors	1,5	**12 504**	**13 758**	**13 758**	**1 044**	**1 044**	**1 146**	**(103)**	**-9%**	**13 758**
Bulk Purchases - Electricity									–	
ESKOM		430 733	474 822	474 822	459	459	39 569	(39 110)	-99%	474 822
Independent Power Producers									–	
Green Electricity									–	
Green Charges		–	–	–	–	–	–	–	–	–
Green Rights and Certificates		–	–	–	–	–	–	–	–	–
Total Green Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Renewable, Cogen, etc		–	–	–	–	–	–	–	–	–
Total Independent Power Producers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Self Generation		–	0	0	–	–	–	–	–	0
Capitalisation Electricity Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	1	**430 733**	**474 822**	**474 822**	**459**	**459**	**39 569**	**(39 110)**	**-99%**	**474 822**
Inventory Consumed									–	
Agricultural		–	–	–	–	–	–	–	–	–
Consumables		3 509	3 604	3 612	121	121	257	(136)	-53%	3 612
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		23 309	19 181	18 997	2 079	2 079	1 583	496	31%	18 997
Water		–	0	0	–	–	0	(0)	-100%	0
Sub-total		**26 817**	**22 786**	**22 609**	**2 200**	**2 200**	**1 840**	**360**	**20%**	**22 609**
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	**26 817**	**22 786**	**22 609**	**2 200**	**2 200**	**1 840**	**360**	**20%**	**22 609**
Debt Impairment									–	
Trade and Other Receivables from Exchange Transactions									–	
Electricity		2 920	9 239	9 239	–	–	770	(770)	-100%	9 239
Shared Services		–	–	–	–	–	–	–	–	–
Waste Management		(20 067)	5 764	5 764	–	–	480	(480)	-100%	5 764
Waste Water Management		(21 587)	6 757	6 757	–	–	563	(563)	-100%	6 757
Water		(62 947)	1 588	1 588	–	–	132	(132)	-100%	1 588
Total Trade and Other Receivables from Exchange Transactions		**(102 780)**	**23 349**	**23 349**	**-**	**-**	**1 946**	**(1 946)**	**-100%**	**23 349**
Other Receivables from Non-exchange Revenue									–	
Property Rates									–	
Agricultural Properties		–	8 820	8 820	–	–	735	(735)	-100%	8 820
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	11 155	11 155	–	–	930	(930)	-100%	11 155
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Property Rates		**8 770**	**19 975**	**19 975**	**-**	**-**	**1 665**	**(1 665)**	**-100%**	**19 975**
Service Charges									–	
Service Charges General		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Total Other Receivables from Non-exchange Revenue		**8 770**	**19 975**	**19 975**	**-**	**-**	**1 665**	**(1 665)**	**-100%**	**19 975**
Total Debt Impairment	1	**(94 010)**	**43 324**	**43 324**	**-**	**-**	**3 610**	**(3 610)**	**-100%**	**43 324**
Depreciation, Amortisation and Impairment									–	
Amortisation									–	
Intangible Assets		–	101	101	–	–	8	(8)	-100%	101
Total Amortisation		**-**	**101**	**101**	**-**	**-**	**8**	**(8)**	**-100%**	**101**
Depreciation									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		3 193	2 170	2 170	–	–	181	(181)	-100%	2 170
Computer Equipment		543	2 719	2 719	–	–	227	(227)	-100%	2 719
Electrical Infrastructure		3 921	1 116	1 116	–	–	93	(93)	-100%	1 116
Furniture and Office Equipment		398	674	674	–	–	56	(56)	-100%	674
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		410	218	218	–	–	18	(18)	-100%	218
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 884	1 565	1 565	–	–	130	(130)	-100%	1 565
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		7 907	656	656	–	–	55	(55)	-100%	656
Sanitation Infrastructure		5 309	2 940	2 940	–	–	245	(245)	-100%	2 940
Solid Waste Infrastructure		695	18 026	18 026	–	–	1 502	(1 502)	-100%	18 026
Storm water Infrastructure		2 601	596	596	–	–	50	(50)	-100%	596
Transport Assets		2 411	5 628	5 628	–	–	469	(469)	-100%	5 628
Water Supply Infrastructure		6 070	1 772	1 772	–	–	148	(148)	-100%	1 772
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation		**37 287**	**38 080**	**38 080**	**-**	**-**	**3 173**	**(3 173)**	**-100%**	**38 080**
Capital Impairment Losses and Reversals									–	

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Construction Work-in-progress		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment									–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Capital Impairment Losses and Reversals		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Depreciation, Amortisation and Impairment	1	**37 287**	**38 181**	**38 181**	**-**	**-**	**3 182**	**(3 182)**	**-100%**	**38 181**
Interest, Dividends and Rent on Land									–	
Dividends Paid		–	–	–	–	–	–	–	–	–
Interest Paid		9 839	10 773	10 773	155	155	898	(742)	-83%	10 773
Rent on Land		53	17	17	–	–	1	(1)	-100%	17
Total Interest, Dividends and Rent on Land	1	**9 892**	**10 789**	**10 789**	**155**	**155**	**899**	**(744)**	**-83%**	**10 789**
Contracted Services									–	
Consultants and Professional Services		17 344	19 796	15 448	13	13	1 204	(1 191)	-99%	15 448
Contractors		4 930	8 652	12 494	85	85	950	(865)	-91%	12 494
Outsourced Services		39 736	44 212	44 358	62	62	3 696	(3 635)	-98%	44 358
Total Contracted Services	1	**62 011**	**72 660**	**72 300**	**159**	**159**	**5 850**	**(5 691)**	**-97%**	**72 300**
Transfers and Subsidies									–	
Capital									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Operational									–	

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		10 080	14 153	14 200	112	112	201	(89)	-44%	14 200
Total Operational		**10 080**	**14 153**	**14 200**	**112**	**112**	**201**	**(89)**	**-44%**	**14 200**
Total Transfers and Subsidies	1	**10 080**	**14 153**	**14 200**	**112**	**112**	**201**	**(89)**	**-44%**	**14 200**
Irrecoverable Debts Written Off									–	
Bab debt written off		–	–	–	–	–	–	–	–	–
Exchange									–	
Electricity		5 508	1 662	1 662	1	1	139	(137)	-99%	1 662
Non Specific Accounts		1 100	–	–	1	1	–	1	–	–
Waste Management		40 481	9 706	9 706	9	9	809	(800)	-99%	9 706
Waste Water Management		40 099	7 579	7 579	8	8	632	(624)	-99%	7 579
Water		72 517	12 554	12 554	12	12	1 046	(1 034)	-99%	12 554
Total Exchange		**159 705**	**31 500**	**31 500**	**30**	**30**	**2 625**	**(2 595)**	**-99%**	**31 500**
Non-exchange									–	
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Property Rates		914	–	–	45	45	–	45	–	–
Service Charges		29	0	0	–	–	–	–	–	0
Total Non-exchange		**943**	**0**	**0**	**45**	**45**	**-**	**45**	**–**	**0**
Total Irrecoverable Debts Written Off	1	**160 648**	**31 500**	**31 500**	**75**	**75**	**2 625**	**(2 550)**	**-97%**	**31 500**
Operational Cost and Other Cost									–	
Operational Cost									–	
Achievements and Awards		–	47	47	–	–	4	(4)	-100%	47
Advertising, Publicity and Marketing		953	1 556	1 500	3	3	125	(122)	-98%	1 500
Assets less than the Capitalisation Threshold		–	–	–	–	–	–	–	–	–
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		552	536	536	51	51	45	6	14%	536
Bargaining Council		–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–
Bursaries (Employees)		–	–	–	–	–	–	–	–	–
Cash Discount		–	–	–	–	–	–	–	–	–
Cleaning Services		40	58	58	2	2	5	(3)	-65%	58
Commission		2 508	2 856	2 856	32	32	238	(206)	-87%	2 856
Communication		2 385	3 659	3 614	90	90	301	(211)	-70%	3 614
Contribution to Provisions		–	0	0	–	–	0	(0)	-100%	0
Copy Right Fees		–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	–	–	–	–	–	–	–	–
Courier and Delivery Services		2	3	3	–	–	0	(0)	-100%	3
Deeds		33	62	62	–	–	5	(5)	-100%	62
Drivers Licences and Permits		–	–	–	–	–	–	–	–	–
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		70	79	79	–	–	7	(7)	-100%	79
Entertainment		8	16	16	–	–	1	(1)	-100%	16
Entrance Fees		–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
External Audit Fees		5 111	4 846	4 846	–	–	404	(404)	-100%	4 846
External Computer Service		4 901	6 023	6 023	1 703	1 703	502	1 201	239%	6 023
Fines and Penalties		2	1	1	–	–	0	(0)	-100%	1
Firearm Handling Fees		–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–
Full Time Union Representative		62	(10)	60	–	–	5	(5)	-100%	60
Hire Charges		10 820	7 426	7 159	568	568	597	(29)	-5%	7 159
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–
Indigent Relief		–	–	–	–	–	–	–	–	–
Insurance Underwriting		2 958	3 697	3 682	2 929	2 929	307	2 622	855%	3 682
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–
Learnerships and Internships		637	659	659	73	73	13	60	450%	659
Levies Paid - Water Resource Management Charges		3 730	2 736	2 736	1 926	1 926	228	1 698	744%	2 736
Licences		501	543	543	–	–	45	(45)	-100%	543
Management Fee		–	1	1	–	–	0	(0)	-100%	1
Municipal Services		5 764	44	44	–	–	4	(4)	-100%	44
Office Decorations		1	3	3	–	–	0	(0)	-100%	3
Parking Fees		–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–
Printing, Publications and Books		1 222	1 855	1 855	94	94	155	(61)	-39%	1 855
Professional Bodies, Membership and Subscription		2 594	793	793	–	–	66	(66)	-100%	793
Registration Fees		50	51	51	–	–	4	(4)	-100%	51
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–
Rewards Incentives		–	–	–	–	–	–	–	–	–
Road Worthy Test		–	15	15	–	–	1	(1)	-100%	15
Samples and Specimens		–	–	–	–	–	–	–	–	–
Search Fees		–	–	–	–	–	–	–	–	–
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys		15	137	137	25	25	11	14	121%	137
Signage		1 334	1 719	1 719	–	–	143	(143)	-100%	1 719
Skills Development Fund Levy		2 844	1 339	1 339	242	242	112	131	117%	1 339
Small Differences Tolerances		–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		–	–	–	–	–	–	–	–	–
Supplier Development Programme		–	–	–	–	–	–	–	–	–
System Access and Information Fees		–	–	–	–	–	–	–	–	–
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–
Toll Gate Fees		2	1	1	0	0	0	(0)	-65%	1
Transport Provided as Part of Departmental Activities		38	70	70	–	–	6	(6)	-100%	70
Travel Agency and Visas		14	46	46	0	0	4	(4)	-96%	46
Travel and Subsistence		999	956	968	53	53	81	(27)	-34%	968
Uniform and Protective Clothing		2 878	3 168	2 979	37	37	248	(212)	-85%	2 979
Vehicle Tracking		225	386	386	–	–	32	(32)	-100%	386

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Ward Committees		1 385	1 283	1 283	115	115	107	8	8%	1 283
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–
Wet Fuel		9 764	11 229	11 229	923	923	936	(13)	-1%	11 229
Witness Fees		–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		2 380	2 586	2 586	–	–	–	–	–	2 586
Total Operational Cost		**66 794**	**60 475**	**59 986**	**8 866**	**8 866**	**4 742**	**4 124**	**87%**	**59 986**
Operating Leases									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Properties		1 288	1 440	1 440	54	54	120	(66)	-55%	1 440
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Operational Leases		**1 288**	**1 440**	**1 440**	**54**	**54**	**120**	**(66)**	**-55%**	**1 440**
Discontinued Operations		–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**68 082**	**61 915**	**61 426**	**8 920**	**8 920**	**4 862**	**4 059**	**83%**	**61 426**
Disposal of Fixed and Intangible Assets									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		–	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	-	-	-	-	-	-	-	–	-
Inventory									–	
Decrease in net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		-	-	-	-	-	-	-	–	-
Water Losses									–	
Apparent Losses									–	
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Unauthoried Consumption		–	–	–	–	–	–	–	–	–
Total Apparent Losses		-	-	-	-	-	-	-	–	-
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–
Real Losses									–	
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Real Losses		-	-	-	-	-	-	-	–	-
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Total Water Losses		-	-	-	-	-	-	-	–	-
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Foreign Exchange		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Expenditure		**1 030 769**	**1 111 084**	**1 109 954**	**37 741**	**37 741**	**91 038**	**(53 297)**	**-59%**	**1 109 954**
Surplus/(Deficit)		**(50 890)**	**(42 020)**	**(40 891)**	**145 700**	**145 700**	**(3 378)**	**149 078**	**-4413%**	**(40 891)**
Transfers and subsidies - capital (monetary allocations)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		179	435	435	–	–	–	–	–	435
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		24 551	26 141	26 141	–	–	–	–	–	26 141
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Provincial Governments		1 337	8 428	8 428	–	–	666	(666)	-100%	8 428
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		**27 879**	**35 003**	**35 003**	**-**	**-**	**666**	**(666)**	**-100%**	**35 003**
Transfers and subsidies - capital (in-kind)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Municipalities		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Governments		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Surplus/(Deficit) after capital transfers and contributions		**(23 011)**	**(7 016)**	**(5 887)**	**145 700**	**145 700**	**(2 712)**	**148 412**	**-5473%**	**(5 887)**
Income Tax									–	
Continuing Operations		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Income Tax		-	-	-	-	-	-	-	–	-
Surplus/(Deficit) after income tax		(23 011)	(7 016)	(5 887)	145 700	145 700	(2 712)	148 412	-5473%	(5 887)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(23 011)	(7 016)	(5 887)	145 700	145 700	(2 712)	148 412	-5473%	(5 887)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(23 011)	(7 016)	(5 887)	145 700	145 700	(2 712)	148 412	-5473%	(5 887)
Repairs and Maintenance by Expenditure Item	8								–	
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		–	–	–	–	–	–	–	–	–
Contracted Services		–	–	–	–	–	–	–	–	–
Operational Costs		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	–	-

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - M01 July

Description		Budget Year 2026/27											
R thousands	NT Code	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	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	9 883	1 742	1 529	1 566	1 562	1 506	13 191	36 520	67 499	54 345	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 067	1 017	1 524	652	558	465	3 110	9 486	46 878	14 270	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	49 186	789	679	640	600	579	8 939	35 029	96 441	45 787	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	16 724	1 237	1 451	1 099	1 071	1 046	6 039	26 197	54 863	35 452	–	–
Receivables from Exchange Transactions - Waste Management	1600	6 974	1 169	1 044	1 039	992	985	5 837	23 998	42 039	32 851	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	189	15	16	15	14	13	78	495	834	615	–	–
Interest on Arrear Debtor Accounts	1810	1 522	127	170	188	218	248	3 090	48 330	53 893	52 074	–	–
Other	1900	(6 659)	43	56	49	37	35	196	1 915	(4 328)	2 232	–	–
Total By Income Source	**2000**	**107 886**	**6 139**	**6 470**	**5 247**	**5 054**	**4 877**	**40 479**	**181 968**	**358 120**	**237 626**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	11 987	670	984	400	405	363	2 216	10 107	27 132	13 491	–	–
Commercial	2300	56 896	823	1 210	609	559	551	13 202	32 532	106 382	47 453	–	–
Households	2400	36 091	4 566	4 175	4 133	3 996	3 865	23 996	133 154	213 977	169 144	–	–
Other	2500	2 912	80	101	106	93	98	1 065	6 175	10 629	7 537	–	–
Total By Customer Group	**2600**	**107 886**	**6 139**	**6 470**	**5 247**	**5 054**	**4 877**	**40 479**	**181 968**	**358 120**	**237 626**	**–**	**–**

WC022 Witzenberg - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
ASSETS									%	
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		–	–	–	–	–	(733)	733	-100%	(8 799)
Cash at Bank		140 007	238 572	238 572	39 307	39 307	227 256	(187 949)	-83%	227 256
Cash on Hand		9	9	9	–	–	9	(9)	-100%	9
Total Cash and Cash Equivalents		**140 017**	**238 581**	**238 581**	**39 307**	**39 307**	**226 533**	**(187 225)**	**-83%**	**218 467**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity		71 603	124 526	124 526	4 999	4 999	71 787	(66 788)	-93%	(387 966)
Waste Management		50 415	89 183	89 183	1 537	1 537	80 746	(79 209)	-98%	54 098
Waste Water Management		47 729	44 171	44 171	11 475	11 475	33 197	(21 722)	-65%	(278)
Water		76 969	138 668	138 668	2 805	2 805	129 090	(126 284)	-98%	84 467
Other trade receivables from exchange transactions		18 225	17 853	17 853	(2 648)	(2 648)	15 529	(18 177)	-117%	(7 020)
VAT Receivable Input Tax Accrual		713	(1 697)	(1 697)	(1 442)	(1 442)	6 884	(8 326)	-121%	101 278
Gross: Trade and other receivables from exchange transactions		**265 655**	**412 705**	**412 705**	**16 726**	**16 726**	**337 233**	**(320 506)**	**-95%**	**(155 420)**
Less: Impairment for debt										
Impairment for Electricity		(21 328)	(30 162)	(30 162)	–	–	(20 923)	20 923	-100%	(20 923)
Impairment for Waste Management		(46 815)	(76 010)	(76 010)	–	–	(70 246)	70 246	-100%	(70 246)
Impairment for Waste Water Management		(48 881)	(75 646)	(75 646)	–	–	(68 888)	68 888	-100%	(68 888)
Impairment for Water		(70 229)	(131 222)	(131 222)	–	–	(129 634)	129 634	-100%	(129 634)
Impairment for other trade receivalbes from exchange transactions		(9 515)	(27 740)	(27 740)	–	–	(18 920)	18 920	-100%	(18 920)
Total Less: Impairment for debt		**(196 768)**	**(340 780)**	**(340 780)**	**-**	**-**	**(308 611)**	**308 611**	**-100%**	**(308 611)**
Total net Trade and other receivables from Exchange		**68 887**	**71 925**	**71 925**	**16 726**	**16 726**	**28 622**	**(11 895)**	**-42%**	**(464 031)**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		25 435	18 454	18 454	20 757	20 757	13 273	7 483	56%	(13 208)
Business and Commercial Properties		9 584	13 950	13 950	6 662	6 662	11 150	(4 488)	-40%	(3 162)
Industrial Properties		2 192	3 924	3 924	3 624	3 624	1 499	2 125	142%	(10 894)
Mining Properties		(1 399)	–	–	(1)	(1)	–	(1)	–	–
Public Benefit Organisations		9	4	4	1	1	4	(4)	-84%	4
Public Service Infrastructure Properties		(173)	(16 283)	(16 283)	14	14	(16 371)	16 385	-100%	(16 819)
Public Service Purposes Properties		6 272	26 698	26 698	8 518	8 518	23 219	(14 701)	-63%	5 436
Residential Properties		24 522	31 400	31 400	2 731	2 731	22 944	(20 213)	-88%	(11 482)
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		5 221	4 944	4 944	1 152	1 152	4 475	(3 323)	-74%	2 078
Property Rates General		–	–	–	–	–	–	–	–	–
Gross: Property rates		**71 662**	**83 091**	**83 091**	**43 458**	**43 458**	**60 194**	**(16 736)**	**-28%**	**(48 046)**
Less: Impairment of Property rates		(59 369)	(67 918)	(67 918)	–	–	(56 763)	56 763	-100%	(56 763)
Net Property rates		**12 294**	**15 173**	**15 173**	**43 458**	**43 458**	**3 430**	**40 027**	**1167%**	**(104 810)**
Other receivables from non-exchange transactions		51 559	61 562	61 562	101	101	51 803	(51 702)	-100%	47 264
Less:Impairment for other receivables from non-exchange		(8 207)	(13 900)	(13 900)	–	–	(13 900)	13 900	-100%	(13 900)
Net other receivables from non-exchange transactions		**43 352**	**47 662**	**47 662**	**101**	**101**	**37 903**	**(37 802)**	**-100%**	**33 364**
Total net Receivables from non-exchange transactions		**55 646**	**62 835**	**62 835**	**43 559**	**43 559**	**41 333**	**2 226**	**5%**	**(71 445)**
Current Portion of Non-current Receivables										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Inventory										
Consumables		1 838	(3 164)	(7 033)	172	172	(2 874)	3 046	-106%	318
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		12 953	17 908	15 568	(13 189)	(13 189)	20 115	(33 304)	-166%	40 247
Water		(171)	20	20	–	–	2	(2)	-100%	20
Work-in-progress		–	–	–	–	–	–	–	–	–
Total Inventory		**15 727**	**14 764**	**8 555**	**(13 017)**	**(13 017)**	**17 243**	**(30 260)**	**-175%**	**40 585**
VAT Receivable										
Input Tax Capital		174	1 176	1 176	(8 409)	(8 409)	1 176	(9 585)	-815%	1 176
Input Tax General		292	10 608	10 608	(51 696)	(51 696)	19 190	(70 885)	-369%	113 584
VAT Control (Receivable)		–	(96 865)	(96 865)	–	–	(96 865)	96 865	-100%	(96 865)
Total VAT Receivable		**467**	**(85 080)**	**(85 080)**	**(60 104)**	**(60 104)**	**(76 499)**	**16 394**	**-21%**	**17 895**
Other current assets										
Construction Contracts and Receivables		–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		795	1 084	1 084	(289)	(289)	1 084	(1 372)	-127%	1 084
Deposits		1 560	1 560	1 560	–	–	1 560	(1 560)	-100%	1 560
Fair Value Adjustments		–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		4 253	2 303	2 303	–	–	2 303	(2 303)	-100%	2 303
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Other current assets		6 607	4 947	4 947	(289)	(289)	4 947	(5 236)	-106%	4 947
Total Current Assets		287 350	307 972	301 763	26 183	26 183	242 179	(215 996)	-89%	(253 582)
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Total Investments		-	-	-	-	-	-	-	–	-
Investment Property										
Investment Property at Cost / Fair Value		46 722	46 722	46 722	–	–	46 722	(46 722)	-100%	46 722
Less: Accumulated Depreciation		(5 408)	(5 411)	(5 411)	–	–	(5 193)	5 193	-100%	(5 193)
Less: Accumulated Impairment		(472)	(472)	(472)	–	–	(472)	472	-100%	(472)
Total Investment Property		40 841	40 838	40 838	-	-	41 056	(41 056)	-100%	41 056
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		1 620 647	1 760 918	1 762 048	14 269	14 269	1 703 769	(1 689 500)	-99%	1 762 048
Leases recognised as Property, Plant and Equipment	3	1 190	8 470	8 470	–	–	8 470	(8 470)	-100%	8 470
Less: Accumulated Depreciation		(472 662)	(515 412)	(515 412)	–	–	(477 550)	477 550	-100%	(477 550)
Less: Accumulated Impairment		(6 928)	(5 974)	(5 974)	–	–	(5 974)	5 974	-100%	(5 974)
Total Property, Plant and Equipment	2	1 142 247	1 248 002	1 249 131	14 269	14 269	1 228 715	(1 214 445)	-99%	1 286 993
Acquisitions		–	–	–	–	–	–	–	–	–
Prior period corrections		–	–	–	–	–	–	–	–	–
Transfer to Heritage asset		–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–
Transfer to Investment property		–	–	–	–	–	–	–	–	–
Transfer to PPE		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Biological Assets										
Biological Assets at Cost / Fair Value		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Biological Assets		-	-	-	-	-	-	-	–	-
Living resources										
Living resources at Cost / Revaluation		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Living resources		-	-	-	-	-	-	-	–	-
Heritage Assets										
Heritage Assets at Cost / Revaluation		550	550	550	–	–	550	(550)	-100%	550
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Heritage Assets		550	550	550	-	-	550	(550)	-100%	550
Intangible Assets										
Intangible Assets at Cost / Revaluation		2 257	2 329	2 329	–	–	2 329	(2 329)	-100%	2 329
Less: Accumulated Amortisation		(1 051)	(1 241)	(1 241)	–	–	(1 141)	1 141	-100%	(1 141)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Intangible Assets		1 206	1 088	1 088	-	-	1 188	(1 188)	-100%	1 188
Trade and other receivables from exchange transactions										
Electricity		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	–	-
Non-current Receivables from Non-exchange Transactions										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Loans		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	–	-
Other non-current assets										
Deferred Tax Assets		–	–	–	–	–	–	–	–	–
Defined Benefit Asset		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–
Investment in Joint Venture		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Investment in Subsidiary		–	–	–	–	–	–	–	–	–
Operating Lease Receivable		–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–
Total Other non-current assets		-	-	-	-	-	-	-	–	-
Total Non Current Assets		1 255 649	1 290 478	1 291 607	14 269	14 269	1 271 510	(1 257 240)	-99%	1 329 788
TOTAL ASSETS		1 542 999	1 598 451	1 593 371	40 452	40 452	1 513 689	(1 473 236)	-97%	1 076 206
LIABILITIES										
Current Liabilities										
Bank Overdraft										
ABSA		–	–	–	–	–	–	–	–	–
First National Bank		–	–	–	–	–	–	–	–	–
Nedbank		–	–	–	–	–	–	–	–	–
Rand Merchant Bank		–	–	–	–	–	–	–	–	–
Standard Bank		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Bank Overdraft		-	-	-	-	-	-	-	–	-
Financial Liabilities										
Concessionary Loan		–	–	–	–	–	–	–	–	–
Short-term Borrowings		–	–	–	–	–	–	–	–	–
Current portion of Finance Lease Liabilities		(546)	163	163	–	–	163	(163)	-100%	163
Current portion of Non-current Borrowings		6 218	21 891	21 891	–	–	21 891	(21 891)	-100%	21 891
Current portion of Operating Lease Liabilities		–	–	–	–	–	–	–	–	–
Unamortised Premium on Long-term Debts		–	19	19	–	–	14	(14)	-100%	14
Total Financial Liabilities		5 672	22 073	22 073	-	-	22 068	(22 068)	-100%	22 068
Consumer Deposits										
Building Plans		1 096	1 059	1 059	(317)	(317)	1 059	(1 376)	-130%	1 059
Buying Card		–	–	–	–	–	–	–	–	–
Electricity		202	204	204	–	–	204	(204)	-100%	204
Hiring of Decorative Items		–	–	–	–	–	–	–	–	–
Library Books		–	–	–	–	–	–	–	–	–
Posters		30	30	30	–	–	30	(30)	-100%	30
Refuse		–	–	–	–	–	–	–	–	–
Rental Properties		391	380	380	(23)	(23)	380	(403)	-106%	380
Sewer		–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–
Water		8 028	8 611	8 611	8	8	8 611	(8 603)	-100%	8 611
Wayleave		862	370	370	–	–	370	(370)	-100%	370
Total Consumer Deposits		10 609	10 655	10 655	(332)	(332)	10 655	(10 987)	-103%	10 655
Trade and Other Payable Exchange Transactions										
Accrued Interest		–	–	–	–	–	–	–	–	–
Advance Payments		4 546	4 459	4 459	2 994	2 994	4 459	(1 466)	-33%	4 459
Affiliates, Related Parties and Associated Companies		–	–	–	–	–	–	–	–	–
Agency Fees Payable		(1)	(1)	(1)	–	–	(1)	1	-100%	(1)
Auditor-General of South Africa		–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–
Compensation Commission (COID)		–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		2 503	(5 482)	(5 573)	444	444	(35 733)	36 176	-101%	(317 317)
Deferred Revenue		–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		44 035	84 357	84 357	(44 035)	(44 035)	39 376	(83 411)	-212%	(455 423)
Fair Value adjustment		–	1	1	–	–	1	(1)	-100%	1
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–
Long Service Award		(48)	4 126	4 126	–	–	4 126	(4 126)	-100%	4 126
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Overtime		2 483	2 483	2 483	–	–	2 483	(2 483)	-100%	2 483
Payables and Accruals		16 693	60 472	54 354	(12 146)	(12 146)	36 753	(48 900)	-133%	(167 284)
PAYE Deductions		–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–
Retentions		8 732	11 870	11 870	(498)	(498)	11 870	(12 367)	-104%	11 870
Standby		–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–
Unallocated Deposits		4 961	1 345	1 345	31	31	1 345	(1 315)	-98%	1 345
Water Inventory Bulk Purchases		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Accrual		(11 984)	17 977	17 977	23	23	22 702	(22 679)	-100%	22 702
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(18 913)	5 413	5 413	–	–	5 413	(5 413)	-100%	5 413
Total Trade and Other Payable Exchange Transactions	2, 5	53 007	187 021	180 812	(53 189)	(53 189)	92 794	(145 983)	-157%	(887 626)
Trade and Other Payable Non-exchange Transactions										
Capital		–	–	–	–	–	–	–	–	–
Transfers and Subsidies Unspent										
Capital		(2 174)	22 788	22 788	(791)	(791)	5 275	(6 066)	-115%	58 313
Operational		18 323	(9 570)	(9 570)	9 883	9 883	(1 621)	11 504	-710%	15 358
Total Transfers and Subsidies Unspent		16 149	13 219	13 219	9 092	9 092	3 655	5 437	149%	73 672
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	2	15 103	13 219	13 219	9 092	9 092	3 655	5 437	149%	73 672
Provision										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		8 846	12 727	12 727	1 243	1 243	6 322	(5 079)	-80%	(5 147)
Decommissioning, Restoration and Similar Liabilities		666	3 791	3 791	–	–	3 791	(3 791)	-100%	3 791
Ex-gratia Pension		40	8	8	–	–	8	(8)	-100%	8
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		25 138	22 289	22 289	(82)	(82)	22 289	(22 371)	-100%	22 289
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Total Provision		36 130	38 815	38 815	1 161	1 161	32 410	(31 249)	-96%	20 940
VAT Payable										
VAT Payable: Output Tax		(97)	(96 979)	(96 979)	(52 540)	(52 540)	(96 024)	43 484	-45%	(4 724)

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
VAT Payable: VAT Control		2 053	–	–	(4 716)	(4 716)	0	(4 716)	-471590538%	–
Total VAT Payable		**1 956**	**(96 979)**	**(96 979)**	**(57 256)**	**(57 256)**	**(96 024)**	**38 768**	**-40%**	**(4 724)**
Other current liabilities										
Employee Benefits										
Post-employment Benefits		1 723	3 300	3 300	(250)	(250)	3 300	(3 550)	-108%	3 300
Other Long-Term Benefits		–	–	–	(190)	(190)	–	(190)	–	–
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**1 723**	**3 300**	**3 300**	**(440)**	**(440)**	**3 300**	**(3 740)**	**-113%**	**3 300**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current liabilities		**1 723**	**3 300**	**3 300**	**(440)**	**(440)**	**3 300**	**(3 740)**	**-113%**	**3 300**
Total Current Liabilities		**125 924**	**181 402**	**175 193**	**(101 404)**	**(101 404)**	**72 157**	**(173 561)**	**-241%**	**(758 415)**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		14 320	(8 999)	(8 999)	155	155	(5 905)	6 060	-103%	(9 170)
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–
Finance Lease Liability		1 703	889	889	–	–	889	(889)	-100%	889
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-annuity Loans		–	–	–	–	–	–	–	–	–
Non-marketable Bonds		–	–	–	–	–	–	–	–	–
PPP Liabilities		–	–	–	–	–	–	–	–	–
Securities		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	4	**16 022**	**(8 110)**	**(8 110)**	**155**	**155**	**(5 015)**	**5 171**	**-103%**	**(8 281)**
Operating Lease Liability		–	(251)	(251)	1 675	1 675	2 960	(1 285)	-43%	(251)
Total Financial Liabilities		**16 022**	**(8 361)**	**(8 361)**	**1 831**	**1 831**	**(2 055)**	**3 886**	**-189%**	**(8 532)**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		62 625	84 523	84 523	–	–	73 926	(73 926)	-100%	73 926
Ex-gratia Pension		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Total Provisions		**63 188**	**84 523**	**84 523**	**-**	**-**	**73 926**	**(73 926)**	**-100%**	**73 926**
Long term Trade and other Payables										
Bulk Water		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Payables and Accruals		–	–	–	–	–	–	–	–	–
Total Long term Trade and other Payables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		21 191	90 436	90 436	–	–	78 820	(78 820)	-100%	78 820
Other Long-Term Benefits		–	13 618	13 618	–	–	12 179	(12 179)	-100%	12 179
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**21 191**	**104 055**	**104 055**	**-**	**-**	**90 999**	**(90 999)**	**-100%**	**90 999**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**21 191**	**104 055**	**104 055**	**-**	**-**	**90 999**	**(90 999)**	**-100%**	**90 999**
Total non current liabilities		**100 402**	**180 217**	**180 217**	**1 831**	**1 831**	**162 870**	**(161 039)**	**-99%**	**156 393**
TOTAL LIABILITIES		**226 326**	**361 619**	**355 410**	**(99 573)**	**(99 573)**	**235 027**	**(334 600)**	**-142%**	**(602 022)**
CHANGES IN NET ASSETS		**1 316 673**	**1 236 831**	**1 237 960**	**140 025**	**140 025**	**1 278 662**	**(1 138 636)**	**-89%**	**1 678 228**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Correction of Prior Period Error		–	–	–	–	–	–	–	–	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–
Opening Balance		1 239 177	1 234 306	1 234 306	(985)	(985)	1 234 306	(1 235 291)	-100%	1 234 306
Transfers to/from operating revenue and expenditure		(91 528)	(7 016)	(7 016)	145 700	145 700	–	145 700	–	–
Total Accumulated Surplus/(Deficit)	1	**1 199 092**	**1 227 290**	**1 227 290**	**144 715**	**144 715**	**1 234 306**	**(1 089 591)**	**-88%**	**1 234 306**
Reserves and Funds										
Capital Replacement Reserve		(40 277)	11 166	11 166	(3 455)	(3 455)	11 166	(14 621)	-131%	11 166
Capitalisation Reserve		–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–
Housing Development Fund		–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–
Revaluation Reserve		–	–	–	–	–	–	–	–	–
Self Insurance Reserve		–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–
Total Reserves and Funds	2	**(40 277)**	**11 166**	**11 166**	**(3 455)**	**(3 455)**	**11 166**	**(14 621)**	**-131%**	**11 166**
Other										
Equity										
Capital Contributed by Other Government Units		–	–	–	–	–	–	–	–	–
Ordinary Shares		–	–	–	–	–	–	–	–	–
Preference Shares		–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–
Total Equity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non-controlling Interest										
Opening Balance		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Movement during the year		–	–	–	–	–	–	–	–	–
Total Non-controlling Interest		-	-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other	2	-	-	-	-	-	-	-	–	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 158 815	1 238 456	1 238 456	141 261	141 261	1 245 472	(1 104 212)	-89%	1 245 472

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Trade Creditors	0700	17 689	33	–	–	–	–	–	–	**17 722**	–
Total By Customer Type	**1000**	**17 689**	**33**	**–**	**–**	**–**	**–**	**–**	**–**	**17 722**	–

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M01 July

Strategic Objective R thousand	MTDP Service Outcome	IUDF	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			579 452	639 829	633 373				–		
Governance	2.1 Support Institutional Transformation & Development			91 062	107 506	109 326				–		
Governance	2.2 Ensure financial viability.			30 759	59 103	58 583				–		
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.			4 002	5 078	5 078				–		
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			120 359	141 409	141 096				–		
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			39 177	40 899	36 821				–		
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			2 066	2 906	2 989				–		
Total Expenditure			1	**866 878**	**996 730**	**987 266**	**–**	**–**	**–**	**–**		**–**

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M01 July

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		74 659	82 018	78 185				–		
Governance	2.1 Support Institutional Transformation & Development	B		790	1 046	4 266				–		
Governance	2.2 Ensure financial viability.	C		5 247	–	–				–		
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	E		4 954	2 300	2 941				–		
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	F		132	–	–				–		
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	G		828	–	–				–		
Total Capital Expenditure			1	**86 610**	**85 365**	**85 392**	**–**	**–**	**–**	**–**		**–**

WC022 Witzenberg - Supporting Table SC7 Material variance explanations - M01 July

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Service Charges - Electricity	(3 816)	Lower consumption. Alternative energy installed by large consumers	
	Service Charges- Water	189	Immeterial Variance	
	Service Charges-Waste Water Management	7 776	Attributed to Industrial Effluent recognised	
	Service Charges -Waste Management	(126)	Immeterial Variance	
	Sales of Goods and rendering of Services	(163)	Immeterial Variance	
	Agency Services	32	Immeterial Variance	
	Interest	(1)	Immeterial Variance	
	Interst earned form Receivables	(647)	Immeterial Variance	
	Interest Received from current and Non-current	(1 444)	Low interest rates as well reduction in available balance	
	Dividends	–		
	Rent on Land	(3)	Immeterial Variance	
2	**Non-Exchange Revenue**			
	Property Rates	41 390	Annual Property Rates Levied in June	
	Surcharges and Taxes	(247)	Immeterial Variance	
	Fines,Panalties,Forfeits	(1 033)	Current Month revenue recognition not recognised due to report availability; will be recognised as part of the next month	
	Licences and Permitts	(147)	Immeterial Variance	
	Transfers and Subsidies-Operational	54 385	Equitable Share received. YTD budget incorrect	
	Interst	82	Immeterial Variance	
	Fuel Levy	–		
	Operational Revenue	33	Immeterial Variance	
	Gains and Disposals of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
3	**Expenditure - Vote**			
	Employee Related Costs	(2 638)	Primerily due to the filling of vacancies	
	Remuniration pf Councillors	(103)	Immeterial Variance	
	Bulk Purchases- Electricity	(39 110)	Eskom Account Billed and paid in the next month	
	Inventory Consumed	360	Immeterial Variance	
	Debt Impairment	(3 610)	Provison for Bad Debt is made on an annual basis	
	Depreciation and Amortisation	(3 182)	Depreciation run performed on an annual basis	
	Interest	(744)	Immeterial Variance	
	Contracted Services	(5 691)	Mainly driven by Repairs & Maintenance Projects as well SCM processes	
	Transfers and Subsidies	(89)	Immeterial Variance	
	Irrecoverable Debts wriiten off	(2 550)	Immaterical Variance	
	Operational Costs	4 059	Annual Insurance Premium paid	
	Losses and Disposals of Assets	–		
	Other Losses	–		
4	**Capital Expenditure**			
	Total Capital Expenditure	(737)	Immeterial Variance	
5	**Cash Flow**			
6	**Measureable performance**			

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,0%	4,4%	4,4%	0,4%	4,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		11,5%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9,6%	25,7%	25,2%	-29,9%	-57,0%
Gearing	Long Term Borrowing/ Funds & Reserves		-39,8%	-74,9%	-74,9%	-53,0%	-76,4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	231,4%	172,9%	175,6%	-25,9%	33,3%
Liquidity Ratio	Monetary Assets/Current Liabilities		112,7%	134,0%	138,8%	-38,9%	-28,7%
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		13,4%	13,1%	13,1%	32,7%	-49,6%
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))		99,0%	99,0%	99,0%		
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	10,8%	10,8%	10,8%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	12,1%	12,1%	12,1%		
Employee costs	Employee costs/Total Revenue - capital revenue		29,7%	30,6%	30,6%	13,4%	30,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,6%	2,3%	1,9%	0,4%	1,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		4,8%	4,6%	4,6%	0,1%	4,6%
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						

References

1. Consumer debtors > 12 months old are excluded from current assets.

2. Material variances to be explained.

Calculations						
Financial liabilities		16 022 381,32	-8 360 801,00	-8 360 801,00	1 830 652,04	-
Total Assets		###########	###########	###########	40 452 446,75	###########
Employee related costs		###########	###########	###########	24 616 239,37	###########
Repairs & Maintenance		25 219 707,93	24 447 902,00	20 625 852,00	767 754,06	20 625 852,00
Interest (finance charges)		9 892 101,82	10 789 260,00	10 789 260,00	155 432,04	10 789 260,00
Principal paid		-	-	-	-	-
Depreciation		37 286 646,81	38 180 799,00	38 180 799,00	-	38 180 799,00
Operating expenditure		###########	###########	###########	37 741 025,24	###########
Total Capital Expenditure - Vote		###########	59 303 076,00	60 432 231,00	1 416 936,50	60 432 231,00
Borrowed funding for capital		16 302 686,00	-	-	-	-
Debt		###########	###########	###########	###########	###########
Equity		###########	###########	###########	###########	###########
Reserves and funds		###########	11 166 357,00	11 166 357,00	-3 454 587,95	11 166 357,00
Financial liabilities		16 022 381,32	-8 360 801,00	-8 360 801,00	1 830 652,04	-8 531 909,00
Current assets		###########	###########	###########	26 183 018,23	###########
Current liabilities		###########	###########	###########	###########	###########
Monetary assets		###########	###########	###########	39 307 311,32	###########
Total Revenue (excluding capital transfers and contributions)		###########	###########	###########	###########	###########
Transfer and subsidies - Operational		###########	###########	###########	69 537 038,95	###########
Transfers and subsidies - capital (monetary allocations)		27 878 779,59	35 003 475,00	35 003 475,00	-	35 003 475,00
Debt service payments		-	-	-	-	-
Outstanding debtors (receivables)		###########	###########	###########	59 996 826,97	###########
Annual services revenue		###########	###########	###########	###########	###########
Cash + investments	Including LT investments	###########	###########	###########	39 307 311,32	###########

Fixed operational expend. (monthly)						
Longstanding debtors outstanding		-	-	-	-	-
Longstanding debtors recovered						
Attorney collections						

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2025/26	Budget Year 2026/27							
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	552	2 051	2 154	1 417	1 417	2 154	737	34%	2%
August	1 599	2 051	2 154	–	1 417	4 307	2 890	67%	2%
September	1 590	8 674	8 777	–	1 417	13 084	11 667	89%	2%
October	13 636	2 051	2 154	–	1 417	15 238	13 821	91%	2%
November	7 925	2 051	2 154	–	1 417	17 391	15 974	92%	2%
December	9 729	12 722	12 825	–	1 417	30 216	28 799	95%	2%
January	1 428	2 051	2 154	–	1 417	32 370	30 953	96%	2%
February	2 859	2 051	2 154	–	1 417	34 523	33 106	96%	2%
March	17 225	8 674	8 777	–	1 417	43 300	41 883	97%	2%
April	3 842	2 051	2 154	–	1 417	45 454	44 037	97%	2%
May	7 037	2 051	2 154	–	1 417	47 607	46 190	97%	2%
June	74 278	12 822	12 825	–	1 417	60 432	59 015	98%	2%
Total Capital expenditure	**141 702**	**59 303**	**60 432**	**1 417**					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
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		**57 598**	**16 570**	**16 570**	**992**	**992**	**830**	162	**19%**	**16 570**
Roads Infrastructure		4 354	1 751	1 751	–	–	–	–	–	1 751
Road Structures		4 354	1 751	1 751	–	–	–	–	–	1 751
Electrical Infrastructure		–	2 609	2 609	–	–	–	–	–	2 609
MV Networks		–	2 609	2 609	–	–	–	–	–	2 609
Water Supply Infrastructure		7 900	12 161	12 161	992	992	830	162	**19%**	12 161
Reservoirs		6 591	12 161	12 161	992	992	830	162	**19%**	12 161
Bulk Mains		1 309	–	–	–	–	–	–	–	–
Sanitation Infrastructure		302	50	50	–	–	–	–	–	50
Reticulation		133	–	–	–	–	–	–	–	–
Toilet Facilities		169	50	50	–	–	–	–	–	50
Solid Waste Infrastructure		45 042	–	–	–	–	–	–	–	–
Waste Separation Facilities		45 042	–	–	–	–	–	–	–	–
									–	
Community Assets		**3 866**	**8 229**	**8 229**	**97**	**97**	**572**	**(475)**	**-83%**	**8 229**
Community Facilities		3 268	8 229	8 229	97	97	572	(475)	**-83%**	8 229
Libraries		2 009	6 859	6 859	97	97	572	(475)	-83%	6 859
Parks		1 079	1 370	1 370	–	–	–	–	–	1 370
Markets		179	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		599	–	–	–	–	–	–	–	–
Outdoor Facilities		599	–	–	–	–	–	–	–	–
									–	
Other assets		**2 858**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		2 858	–	–	–	–	–	–	–	–
Municipal Offices		2 858	–	–	–	–	–	–	–	–
									–	
									–	
Computer Equipment		**885**	**335**	**335**	**–**	**–**	**28**	**(28)**	–	**335**
Computer Equipment		885	335	335	–	–	28	(28)	–	335
Furniture and Office Equipment		**1 531**	**450**	**453**	**1**	**1**	**21**	**(20)**	-97%	**453**
Furniture and Office Equipment		1 531	450	453	1	1	21	(20)	-97%	453
Machinery and Equipment		**3 236**	**1 145**	**1 145**	**–**	**–**	**59**	**(59)**	–	**1 145**
Machinery and Equipment		3 236	1 145	1 145	–	–	59	(59)	–	1 145
Transport Assets		**7 339**	**7 462**	**7 462**	**–**	**–**	**–**	**–**	–	**7 462**
Transport Assets		7 339	7 462	7 462	–	–	–	–	–	7 462
Land		**7 000**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		7 000	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**84 314**	**34 190**	**34 193**	**1 089**	**1 089**	**1 510**	**421**	**28%**	**34 193**

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**14 985**	**10 250**	**11 166**	**328**	**328**	**251**	77	**30%**	**11 166**
Roads Infrastructure		11 073	8 000	8 000	–	–	–	–	–	8 000
Roads		11 073	8 000	8 000	–	–	–	–	–	8 000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		960	1 000	1 000	–	–	83	(83)	–	1 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		960	1 000	1 000	–	–	83	(83)	–	1 000
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 317	1 000	1 000	328	328	83	245	**293%**	1 000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		2 317	1 000	1 000	328	328	83	245	**293%**	1 000
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		635	250	1 166	–	–	85	(85)	–	1 166
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		635	100	1 016	–	–	85	(85)	–	1 016
Waste Water Treatment Works		–	150	150	–	–	–	–	–	150
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Community Assets		**–**	**520**	**520**	**–**	**–**	**–**	**–**	**–**	**520**
Community Facilities		–	520	520	–	–	–	–	–	520
Halls		–	520	520	–	–	–	–	–	520
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	50	50	–	–	–	–	–	50
Operational Buildings		–	50	50	–	–	–	–	–	50
Municipal Offices		–	50	50	–	–	–	–	–	50
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description R thousands	Ref 1	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**14 985**	**10 820**	**11 736**	**328**	**328**	**251**	**(77)**	**-30%**	**11 736**

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**19 912**	**17 994**	**14 172**	**680**	**680**	**1 181**	(501)	**-42%**	**14 172**
Roads Infrastructure		7 295	8 994	6 088	25	25	507	(483)	**-95%**	6 088
Roads		5 912	7 225	4 319	25	25	360	(335)	**-93%**	4 319
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		1 383	1 769	1 769	–	–	147	(147)	–	1 769
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		55	80	80	6	6	7	(1)	**-12%**	80
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		55	80	80	6	6	7	(1)	**-12%**	80
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 409	1 138	1 138	79	79	95	(16)	**-17%**	1 138
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		676	483	483	–	–	40	(40)	–	483
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		153	246	246	20	20	21	(1)	**-3%**	246
LV Networks		580	409	409	59	59	34	25	**72%**	409
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 759	1 977	1 627	125	125	136	(10)	**-8%**	1 627
Dams and Weirs		878	1 359	1 009	–	–	84	(84)	–	1 009
Boreholes		187	331	331	–	–	28	(28)	–	331
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	0	0	–	–	–	–	–	0
Water Treatment Works		15	131	131	–	–	11	(11)	–	131
Bulk Mains		25	28	28	–	–	2	(2)	–	28
Distribution		1 653	127	127	125	125	11	115	**1081%**	127
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		8 395	5 805	5 239	446	446	437	9	**2%**	5 239
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		3 713	3 075	2 509	4	4	209	(205)	**-98%**	2 509
Waste Water Treatment Works		4 588	2 588	2 588	440	440	216	224	**104%**	2 588
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		94	142	142	2	2	12	(10)	**-82%**	142
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**611**	**1 061**	**1 061**	**–**	**–**	**88**	**(88)**	–	**1 061**
Community Facilities		491	840	840	–	–	70	(70)	–	840
Halls		74	312	312	–	–	26	(26)	–	312
Centres		–	–	–	–	–	–	–	–	–
Crèches		139	169	169	–	–	14	(14)	–	169
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		27	13	13	–	–	1	(1)	–	13
Cemeteries/Crematoria		117	194	194	–	–	16	(16)	–	194
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	0	0	–	–	0	(0)	–	0
Markets		134	151	151	–	–	13	(13)	–	151
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		120	220	220	–	–	18	(18)	–	220
Indoor Facilities		82	88	88	–	–	7	(7)	–	88
Outdoor Facilities		38	132	132	–	–	11	(11)	–	132
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**686**	**763**	**763**	**63**	**63**	**64**	**(1)**	**-1%**	**763**
Operational Buildings		317	314	314	11	11	26	(15)	**-56%**	314
Municipal Offices		317	314	314	11	11	26	(15)	-56%	314
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		369	449	449	51	51	37	14	**37%**	449
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		369	449	449	51	51	37	14	37%	449
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**116**	**152**	**152**	–	–	**13**	**(13)**	–	**152**
Computer Equipment		116	152	152	–	–	13	(13)	–	152
Furniture and Office Equipment		–	**8**	**8**	–	–	**1**	**(1)**	–	**8**
Furniture and Office Equipment		–	8	8	–	–	1	(1)	–	8
Machinery and Equipment		**61**	**191**	**191**	–	–	**16**	**(16)**	–	**191**
Machinery and Equipment		61	191	191	–	–	16	(16)	–	191
Transport Assets		**3 833**	**4 279**	**4 279**	**25**	**25**	**357**	**(332)**	-93%	**4 279**
Transport Assets		3 833	4 279	4 279	25	25	357	(332)	-93%	4 279
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**25 220**	**24 448**	**20 626**	**768**	**768**	**1 719**	**951**	**55%**	**20 626**

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**26 640**	**25 106**	**25 106**	**–**	**–**	**2 092**	(2 092)	**–**	**25 106**
Roads Infrastructure		7 907	656	656	–	–	55	(55)	–	656
Roads		7 907	656	656	–	–	55	(55)	–	656
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 601	596	596	–	–	50	(50)	–	596
Drainage Collection		2 601	596	596	–	–	50	(50)	–	596
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 921	1 116	1 116	–	–	93	(93)	–	1 116
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		3 526	558	558	–	–	46	(46)	–	558
LV Networks		395	558	558	–	–	46	(46)	–	558
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		6 070	1 772	1 772	–	–	148	(148)	–	1 772
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		73	–	–	–	–	–	–	–	–
Reservoirs		965	478	478	–	–	40	(40)	–	478
Pump Stations		453	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		4 580	1 294	1 294	–	–	108	(108)	–	1 294
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		5 309	2 940	2 940	–	–	245	(245)	–	2 940
Pump Station		122	118	118	–	–	10	(10)	–	118
Reticulation		136	1 411	1 411	–	–	118	(118)	–	1 411
Waste Water Treatment Works		5 051	1 411	1 411	–	–	118	(118)	–	1 411
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		695	18 026	18 026	–	–	1 502	(1 502)	–	18 026
Landfill Sites		516	17 640	17 640	–	–	1 470	(1 470)	–	17 640
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		179	386	386	–	–	32	(32)	–	386
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		137	–	–	–	–	–	–	–	–
Data Centres		137	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Community Assets		**3 193**	**2 170**	**2 170**	**–**	**–**	**181**	**(181)**	**–**	**2 170**
Community Facilities		1 147	467	467	–	–	39	(39)	–	467
Halls		–	–	–	–	–	–	–	–	–
Centres		287	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		19	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		198	453	453	–	–	38	(38)	–	453
Cemeteries/Crematoria		5	15	15	–	–	1	(1)	–	15
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		7	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		547	–	–	–	–	–	–	–	–
Markets		83	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		1	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 046	1 703	1 703	–	–	142	(142)	–	1 703
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		2 046	1 703	1 703	–	–	142	(142)	–	1 703
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		**410**	**218**	**218**	**–**	**–**	**18**	(18)	–	**218**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		410	218	218	–	–	18	(18)	–	218
Improved Property		410	218	218	–	–	18	(18)	–	218
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 809**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 809	–	–	–	–	–	–	–	–
Municipal Offices		1 760	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		49	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		**–**	**101**	**101**	**–**	**–**	**8**	**(8)**	–	**101**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	101	101	–	–	8	(8)	–	101
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	101	101	–	–	8	(8)	–	101
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**543**	**2 719**	**2 719**	**–**	**–**	**227**	**(227)**	–	**2 719**
Computer Equipment		543	2 719	2 719	–	–	227	(227)	–	2 719
Furniture and Office Equipment		**398**	**674**	**674**	**–**	**–**	**56**	**(56)**	–	**674**
Furniture and Office Equipment		398	674	674	–	–	56	(56)	–	674
Machinery and Equipment		**1 884**	**1 565**	**1 565**	**–**	**–**	**130**	**(130)**	–	**1 565**
Machinery and Equipment		1 884	1 565	1 565	–	–	130	(130)	–	1 565
Transport Assets		**2 411**	**5 628**	**5 628**	**–**	**–**	**469**	**(469)**	–	**5 628**
Transport Assets		2 411	5 628	5 628	–	–	469	(469)	–	5 628
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description R thousands	Ref 1	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**37 287**	**38 181**	**38 181**	**–**	**–**	**3 182**	**3 182**	**–**	**38 181**

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub										
Infrastructure		**36 660**	**12 693**	**12 903**	**–**	**–**	**392**	(392)	**–**	**12 903**
Roads Infrastructure		7 812	7 993	7 993	–	–	–	–	–	7 993
Roads		7 812	7 993	7 993	–	–	–	–	–	7 993
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		24 320	4 300	4 300	–	–	358	(358)	–	4 300
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		16 678	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		1 629	1 400	1 400	–	–	117	(117)	–	1 400
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		2 455	2 400	2 400	–	–	200	(200)	–	2 400
LV Networks		3 558	500	500	–	–	42	(42)	–	500
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 939	200	410	–	–	34	(34)	–	410
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		1 858	200	410	–	–	34	(34)	–	410
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		2 081	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		589	200	200	–	–	–	–	–	200
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		589	200	200	–	–	–	–	–	200
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**5 450**	**1 600**	**1 600**	**–**	**–**	**–**	**–**	**–**	**1 600**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		5 450	1 600	1 600	–	–	–	–	–	1 600
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		5 450	1 600	1 600	–	–	–	–	–	1 600
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**257**	–	–	–	–	–	–	–	–
Operational Buildings		257	–	–	–	–	–	–	–	–
Municipal Offices		257	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**36**	–	–	–	–	–	–	–	–
Machinery and Equipment		36	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**42 403**	**14 293**	**14 503**	**–**	**–**	**392**	**392**	**–**	**14 503**

WC022 Witzenberg - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M01 July

Investment type	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousand									%	
Investments										

WC022 Witzenberg - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M01 July

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	1	Yrs/Months												
Parent municipality														
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

WC022 Witzenberg - Supporting Table SC17 Monthly Budget Statement - Borrowing - M01 July

Borrowing - Categorised by type R thousand	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Borrowings										
Annuity and Bullet Loans										
Banks		14 322	(9 170)	(9 170)	155	155	(5 905)	6 060	-103%	(9 170)
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans		**14 320**	**(9 170)**	**(9 170)**	**155**	**155**	**(5 905)**	**6 060**	**-103%**	**(9 170)**
Bankers Acceptance Certificate										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	–	-
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Derivative Financial Liability		-	-	-	-	-	-	-	–	-
Finance Lease Liability										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		683	889	889	–	–	889	(889)	–	889
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Finance Lease Liability		**1 703**	**889**	**889**	-	-	**889**	**(889)**	–	**889**
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Registered Stock		-	-	-	-	-	-	-	–	-
Marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Marketable Bonds		-	-	-	-	-	-	-	–	-
Non-annuity Loans										

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Non-annuity Loans		-	-	-	-	-	-	-	–	-
Non-marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Non-marketable Bonds		-	-	-	-	-	-	-	–	-
PPP Liabilities										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total PPP Liabilities		-	-	-	-	-	-	-	–	-
Securities										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Securities		-	-	-	-	-	-	-	–	-
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	1	16 022	(8 281)	(8 281)	155	155	(5 015)	5 171	-103%	(8 281)

WC022 Witzenberg - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M01 July

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		–	–	–	70 916	70 916	–	70 916		–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 272	1 976	1 976	0	0	–	0		1 976
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 700	1 800	1 800	–	–	–	–	–	1 800
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**3 972**	**3 776**	**3 776**	**70 916**	**70 916**	**–**	**70 916**		**3 776**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**3 972**	**3 776**	**3 776**	**70 916**	**70 916**	**–**	**70 916**		**3 776**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		11 557	13 901	13 901	101	101	1 053	(952)	**-90%**	13 901
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		7 738	13 550	13 550	9 755	9 755	–	9 755		13 550
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**19 295**	**27 451**	**27 451**	**9 856**	**9 856**	**1 053**	**8 803**	**836%**	**27 451**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**19 295**	**27 451**	**27 451**	**9 856**	**9 856**	**1 053**	**8 803**	**836%**	**27 451**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		75	–	–	46	46	–	46		–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**75**	**–**	**–**	**46**	**46**	**–**	**46**		**–**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**75**	**–**	**–**	**46**	**46**	**–**	**46**		**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	387	387	30	30	32	(3)	-8%	387
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		1 354	–	–	26	26	–	26		–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 354**	**387**	**387**	**56**	**56**	**32**	**24**	**73%**	**387**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers		**1 354**	**387**	**387**	**56**	**56**	**32**	**24**	**73%**	**387**
Total Operating	5	**24 696**	**31 614**	**31 614**	**80 874**	**80 874**	**1 085**	**79 788**	**7352%**	**31 614**

Description	Ref	2026/27 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3 000	3 000	–	–	–	–	–	3 000
Municipal Infrastructure Grant [Schedule 5B]		26 770	27 062	27 062	992	992	–	992		27 062
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**29 370**	**62 839**	**62 839**	**82 033**	**82 033**	**1 182**	**80 851**	**6839%**	**62 839**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		**29 370**	**62 839**	**62 839**	**82 033**	**82 033**	**1 182**	**80 851**	**6839%**	**62 839**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		957	9 692	9 692	–	–	766	(766)	–	9 692
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		1 957	9 692	9 692	–	–	766	(766)	–	9 692
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		1 957	9 692	9 692	–	–	766	(766)	–	9 692
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		600	500	500	–	–	–	–	–	500
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		600	500	500	–	–	–	–	–	500
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		600	500	500	–	–	–	–	–	500
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	345	345	–	345		–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	345	345	–	345		–
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	–	–	345	345	–	345		–
Total Capital	5	2 557	10 192	10 192	345	345	766	(421)	-55%	10 192
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		27 253	41 806	41 806	81 219	81 219	1 851	79 367	4287%	41 806

WC022 Witzenberg - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M01 July

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		70 723	80 623	80 536	(70 916)	(70 916)	6 452	(77 368)	**-1199%**	80 536
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 932	1 976	1 976	(0)	(0)	165	(165)	**-100%**	1 976
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 343	1 630	1 630	–	–	94	(94)	–	1 630
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**74 999**	**84 230**	**84 142**	**(70 916)**	**(70 916)**	**6 711**	**(77 627)**	**-1157%**	**84 142**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**74 999**	**84 230**	**84 142**	**(70 916)**	**(70 916)**	**6 711**	**(77 627)**	**-1157%**	**84 142**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		11 262	13 562	13 562	(101)	(101)	1 038	(1 139)	**-110%**	13 562
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		7 399	11 783	11 783	(9 755)	(9 755)	–	(9 755)		11 783
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**18 661**	**25 344**	**25 344**	**(9 856)**	**(9 856)**	**1 038**	**(10 894)**	**-1049%**	**25 344**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**18 661**	**25 344**	**25 344**	**(9 856)**	**(9 856)**	**1 038**	**(10 894)**	**-1049%**	**25 344**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		127	–	–	(46)	(46)	–	(46)		–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**127**	**–**	**–**	**(46)**	**(46)**	**–**	**(46)**		**–**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**127**	**–**	**–**	**(46)**	**(46)**	**–**	**(46)**		**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		3 383	755	755	(30)	(30)	63	(93)	**-147%**	755
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		739	–	–	(26)	(26)	–	(26)		–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**4 122**	**755**	**755**	**(56)**	**(56)**	**63**	**(119)**	**-189%**	**755**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers		**4 122**	**755**	**755**	**(56)**	**(56)**	**63**	**(119)**	**-189%**	**755**
Total Operating	5	**97 909**	**110 329**	**110 241**	**(80 874)**	**(80 874)**	**7 812**	**(88 686)**	**-1135%**	**110 241**

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	2 609	2 609	–	–	–	–	–	2 609
Municipal Infrastructure Grant [Schedule 5B]		22 409	23 532	23 532	(992)	(992)	1 402	(2 393)	-171%	23 532
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**25 408**	**138 734**	**138 646**	**(82 033)**	**(82 033)**	**9 403**	**(91 436)**	**-972%**	**138 646**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/National Government		**25 408**	**138 734**	**138 646**	**(82 033)**	**(82 033)**	**9 403**	**(91 436)**	**-972%**	**138 646**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		832	8 428	8 428	–	–	–	–	–	8 428
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		1 702	8 428	8 428	–	–	–	–	–	8 428
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		1 702	8 428	8 428	–	–	–	–	–	8 428
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		179	435	435	–	–	–	–	–	435
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		179	435	435	–	–	–	–	–	435
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		179	435	435	–	–	–	–	–	435
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		1 812	–	–	(345)	(345)	–	(345)		–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		1 812	–	–	(345)	(345)	–	(345)		–
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		1 812	–	–	(345)	(345)	–	(345)		–
Total Capital	5	3 693	8 863	8 863	(345)	(345)	–	(345)		8 863
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		101 602	119 191	119 104	(81 219)	(81 219)	7 812	(89 031)	-1140%	119 104

WC022 Witzenberg - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M01 July

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating transfers and grants:	1,3									
National Government										
Current year receipts		(3 972)	(3 776)	(3 776)	–	–	–	–	–	(3 776)
Repayment of grants		3 383	–	–	172	172	–	172		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(589)	(3 776)	(3 776)	172	172	–	172		(3 776)
Provincial Government:										
Current year receipts		(19 295)	(13 901)	(13 901)	(9 755)	(9 755)	(1 053)	(8 702)	826%	(13 901)
Conditions still to be met - transferred to liabilities		(10 666)	(13 901)	(13 901)	(9 755)	(9 755)	(1 053)	(8 702)	826%	(13 901)
District Municipality:										
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Other grant providers:										
Current year receipts		(1 613)	(387)	(387)	–	–	(32)	32	–	(387)
Conditions still to be met - transferred to liabilities		(637)	(387)	(387)	–	–	(32)	32	–	(387)
Total operating transfers and grants revenue		**1 479**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**(11 968)**	**(18 064)**	**(18 064)**	**(9 583)**	**(9 583)**	**(1 085)**	**(8 497)**	**783%**	**(18 064)**
Capital transfers and grants:	1,3									
National Government										
Current year receipts		(29 370)	(43 612)	(43 612)	–	–	–	–	–	(43 612)
Repayment of grants		27 944	–	–	149	149	–	149		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(1 426)	(43 612)	(43 612)	149	149	–	149		(43 612)
Provincial Government:										
Balance unspent at beginning of the year		–								
Current year receipts		(1 957)	(9 692)	(9 692)	–	–	(766)	766	–	(9 692)
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(544)	(9 692)	(9 692)	–	–	(766)	766	–	(9 692)
District Municipality:										
Current year receipts		(600)	(500)	(500)	–	–	–	–	–	(500)
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(421)	(500)	(500)	–	–	–	–	–	(500)
Other grant providers:										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**31 048**	**–**	**–**	**149**	**149**	**–**	**149**		**–**
Total capital transfers and grants - CTBM	2	**(879)**	**(53 804)**	**(53 804)**	**149**	**149**	**(766)**	**915**	**-119%**	**(53 804)**
TOTAL TRANSFERS AND GRANTS REVENUE		**32 527**	**–**	**–**	**149**	**149**	**–**	**149**	–	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**(12 847)**	**(71 868)**	**(71 868)**	**(9 434)**	**(9 434)**	**(1 851)**	**(7 583)**	**410%**	**(71 868)**

WC022 Witzenberg - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M01 July

Description R thousand	Ref	2026/27 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to other municipalities	1									
District Municipalities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms	2									
Municipal Entities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3									
Departmental Agencies and Accounts										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Provincial Government										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations	4									
Foreign Government and International Organisations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Non-Profit Institutions										
Operational		1 903	2 052	2 100	–	–	175	(175)	–	2 100
Capital		–	–	–	–	–	–	–	–	–
Private Enterprises										
Operational		50	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Public Corporations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		**1 953**	**2 052**	**2 100**	**–**	**–**	**175**	**(175)**	**–**	**2 100**
Monetary Transfers to Groups of Individuals	5									
Households										
Operational		8 126	12 101	12 101	112	112	27	85	322%	12 101
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		**8 126**	**12 101**	**12 101**	**112**	**112**	**27**	**85**	**322%**	**12 101**
TOTAL Monetary TRANSFERS AND GRANTS	6	**10 080**	**14 153**	**14 200**	**112**	**112**	**201**	**(89)**	**-44%**	**14 200**
In-Kind Transfers to other municipalities	1									
District Municipalities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2									
Municipal Entities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State	3									
Departmental Agencies and Accounts										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Provincial Government										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4									
Foreign Government and International Organisations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Non-Profit Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Private Enterprises										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Public Corporations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–
In-Kind Grants to Groups of Individuals	5									
Households										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	10 080	14 153	14 200	112	112	201	(89)	-44%	14 200

WC022 Witzenberg - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		9 433	10 860	10 860	780	780	905	(125)	-14%	10 860
Cell phone Allowance		991	1 251	1 251	83	83	104	(21)	-21%	1 251
Travelling Allowance		688	–	–	62	62	–	62		–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**925**	**925**	**1 009**	**(85)**	**-8%**	**12 111**
Social Contributions										
Medical Aid Benefits		–	94	94	–	–	8	(8)	–	94
Pension Fund Contributions		1 392	1 552	1 552	119	119	129	(10)	-8%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**119**	**119**	**137**	**(18)**	**-13%**	**1 646**
Total Councillors		**12 504**	**13 758**	**13 758**	**1 044**	**1 044**	**1 146**	**(103)**	**-9%**	**13 758**
% increase	4		10,0%	–						–
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		8 036	5 900	5 900	688	688	492	196	40%	5 900
Bonuses		1 313	1 195	1 195	118	118	100	18	18%	1 195
Allowance										
Cellular and Telephone	3	433	426	426	38	38	36	3	7%	426
Housing Benefits	3	–	77	77	–	–	6	(6)	–	77
Non-pensionable		–	81	81	–	–	7	(7)	–	81
Travel or Motor Vehicle	3	909	1 497	1 497	82	82	125	(43)	-34%	1 497
Total Allowance		**1 342**	**2 080**	**2 080**	**120**	**120**	**173**	**(53)**	**-31%**	**2 080**
Service Related Benefits										
Leave Pay	3	457	–	–	–	–	–	–	–	–
Total Service Related Benefits		**457**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Salaries and Allowances		**11 148**	**9 176**	**9 176**	**926**	**926**	**765**	**161**	**21%**	**9 176**
Social Contributions										
Bargaining Council		–	2	2	–	–	0	(0)	–	2
Medical		–	12	12	–	–	1	(1)	–	12
Pension		807	531	531	69	69	44	25	57%	531
Unemployment Insurance		10	11	11	1	1	1	(0)	-7%	11
Total Social Contributions		**817**	**557**	**557**	**70**	**70**	**46**	**24**	**51%**	**557**
Sub Total - Senior Managers of Municipality		**11 965**	**9 732**	**9 732**	**996**	**996**	**811**	**185**	**23%**	**9 732**
% increase	4		(18,7%)	–						–
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		166 325	179 944	179 879	14 537	14 537	14 990	(453)	-3%	179 879
Bonuses		12 421	16 679	16 679	1 126	1 126	1 390	(264)	-19%	16 679
Allowance										
Cellular and Telephone	3	901	1 196	1 196	76	76	100	(24)	-24%	1 196
Housing Benefits	3	1 199	1 415	1 415	104	104	118	(14)	-12%	1 415
Travel or Motor Vehicle	3	8 139	9 493	9 493	732	732	791	(59)	-7%	9 493
Total Allowance		**10 239**	**12 104**	**12 104**	**912**	**912**	**1 009**	**(97)**	**-10%**	**12 104**
Service Related Benefits										
Acting	3	1 680	2 817	2 732	112	112	228	(116)	-51%	2 732
Leave Pay	3	3 506	5 040	5 040	–	–	420	(420)	–	5 040
Long Service Award		1 087	1 439	1 439	–	–	120	(120)	–	1 439
Overtime		21 056	28 251	28 251	2 289	2 289	2 354	(65)	-3%	28 251
Standby Allowance	3	7 554	9 175	9 175	645	645	765	(119)	-16%	9 175
Total Service Related Benefits		**34 883**	**46 722**	**46 637**	**3 046**	**3 046**	**3 886**	**(840)**	**-22%**	**46 637**
Total Salaries and Allowances		**223 868**	**255 449**	**255 300**	**19 621**	**19 621**	**21 275**	**(1 654)**	**-8%**	**255 300**
Social Contributions										
Bargaining Council		84	95	95	7	7	8	(1)	-10%	95
Group Life Insurance		6 266	6 294	6 294	574	574	525	49	9%	6 294
Medical		11 675	11 791	11 791	1 042	1 042	983	60	6%	11 791
Pension		25 711	30 561	30 561	2 274	2 274	2 547	(273)	-11%	30 561
Unemployment Insurance		1 266	1 657	1 654	102	102	138	(36)	-26%	1 654
Total Social Contributions		**45 003**	**50 400**	**50 397**	**3 999**	**3 999**	**4 200**	**(201)**	**-5%**	**50 397**
Post-retirement Benefit	6									
Medical		9 825	11 587	11 587	–	–	966	(966)	–	11 587
Pension		2	29	29	–	–	2	(2)	–	29
Total Post-retirement Benefit		**9 827**	**11 617**	**11 617**	**–**	**–**	**968**	**(968)**	**–**	**11 617**
Sub Total - Other Municipal Staff		**278 698**	**317 465**	**317 313**	**23 620**	**23 620**	**26 443**	**(2 823)**	**-11%**	**317 313**
% increase	4		13,9%	(0,0%)						–
Total Parent Municipality		**303 167**	**340 955**	**340 803**	**25 660**	**25 660**	**28 400**	**(2 740)**	**-10%**	**340 803**
% increase	4		–	–						

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
% increase	4		–	–						
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		303 167	340 955	340 803	25 660	25 660	28 400	(2 740)	-10%	340 803
% increase	4		12,5%	(0,0%)						–
TOTAL MANAGERS AND STAFF	5,7	290 663	327 197	327 046	24 616	24 616	27 254	(2 638)	-10%	327 046

WC022 Witzenberg - Supporting Table SC23 Monthly Budget Statement - Salaries, allowances & benefits (political office

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors	3							
Speaker	4	1	59 338	–	3 600	–	–	62 938
Executive Mayor		1	57 711	–	19 795	–	–	77 506
Deputy Executive Mayor		1	57 148	–	3 600	–	–	60 748
Executive Committee		–	205 781	–	35 984	–	–	241 765
Total for all other councillors		–	349 682	119 116	66 332	–	–	535 130
Section 79 Committee Chairperson		1	50 048	–	15 502	–	–	65 550
Total Councillors	8	**4**	**779 708**	**119 116**	**144 813**	**–**	**–**	**1 043 637**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	138 700	25 143	37 600	–	27 138	228 581
Chief Finance Officer		1	110 082	19 992	7 600	–	18 210	155 885
		1	155 992	177	23 600	–	24 104	203 872
		1	136 434	24 735	18 600	–	24 104	203 872
		1	146 992	177	32 600	–	24 104	203 872
Total Senior Managers of the Municipality	8,10	**5**	**688 199**	**70 224**	**120 000**	**–**	**117 659**	**996 083**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**9**	**1 467 908**	**189 340**	**264 813**	**–**	**117 659**	**2 039 720**

WC022 Witzenberg - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M01 July

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	209	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	36 317	219 152	238 054	254 048
Service charges - Electricity revenue	65 487	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	31 067	579 324	639 943	707 116
Service charges - Water revenue	116	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	9 263	56 271	59 403	62 720
Service charges - Waste Water Management	132	2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	5 049	2 502	7 419	40 214	42 055	43 992
Service charges - Waste Mangement	1 349	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	4 413	34 569	36 512	38 570
Rental of facilities and equipment	54	–	–	–	–	–	–	–	–	–	–	(54)	–	–	–
Interest earned - external investments	–	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	2 887	17 321	17 494	17 669
Interest earned - outstanding debtors	–	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	4 434	26 606	28 188	29 865
Fines, penalties and forfeits	0	178	178	178	178	178	178	178	178	178	178	357	2 141	2 247	2 359
Licences and permits	80	–	–	–	–	–	–	–	–	–	–	(80)	–	–	–
Agency services	466	–	–	–	–	–	–	–	–	–	–	(466)	–	–	–
Transfers and Subsidies - Operational	–	15 133	15 133	19 639	15 133	15 133	19 639	15 133	15 133	19 639	15 133	35 337	200 184	193 242	196 074
Other revenue	246	–	–	–	–	–	–	–	–	–	–	(246)	–	–	–
Cash Receipts by Source	**68 137**	**95 583**	**95 583**	**102 637**	**95 583**	**95 583**	**102 637**	**95 583**	**95 583**	**102 637**	**95 583**	**130 648**	**1 175 781**	**1 257 138**	**1 352 414**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	766	766	8 282	766	766	8 282	766	766	8 282	766	10 048	40 254	58 008	41 293
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	**68 137**	**96 349**	**96 349**	**110 919**	**96 349**	**96 349**	**110 919**	**96 349**	**96 349**	**110 919**	**96 349**	**140 696**	**1 216 035**	**1 315 146**	**1 393 707**
Cash Payments by Type															
Employee related costs	(348)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(48 557)	(293 425)	(311 040)	(332 159)
Remuneration of councillors	(197)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(2 096)	(13 758)	(14 308)	(14 880)
Bulk purchases - Electricity	(88 598)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(1 366)	(539 781)	(588 361)	(641 313)
Acquisitions - water & other inventory	(3 361)	–	–	–	–	–	–	–	–	–	–	3 361	–	–	–
Contracted services	(4 910)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(8 785)	(82 170)	(85 475)	(89 546)
Other expenditure	(23 623)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	221	(140 416)	(160 784)	(147 912)
Cash Payments by Type	**(121 037)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(57 221)**	**(1 069 549)**	**(1 159 968)**	**(1 225 810)**
Other Cash Flows/Payments by Type															
Capital assets	(5 325)	–	–	–	–	–	–	–	–	–	–	5 325	–	–	–
Other Cash Flows/Payments	2 649	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	12 727	92 255	101 171	111 001
Total Cash Payments by Type	**(123 713)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(39 170)**	**(977 294)**	**(1 058 798)**	**(1 114 809)**
NET INCREASE/(DECREASE) IN CASH HELD	**(55 575)**	**14 908**	**14 908**	**29 477**	**14 908**	**14 908**	**29 477**	**14 908**	**14 908**	**29 477**	**14 908**	**101 526**	**238 741**	**256 348**	**278 898**
Cash/cash equivalents at the month/year beginning:	–	(55 575)	(40 667)	(25 759)	3 719	18 627	33 535	63 013	77 921	92 829	122 306	137 215	238 741	477 482	733 830
Cash/cash equivalents at the month/year end:	(55 575)	(40 667)	(25 759)	3 719	18 627	33 535	63 013	77 921	92 829	122 306	137 215	238 741	477 482	733 830	1 012 728

SOLVEM CONSULTING (PTY) LTD

WC022 Witzenberg - Supporting Table SC38 Monthly Budget Statement - Detailed operational projects - M01 July

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast
Parent municipality:																				
List all operational projects grouped by Function																				
Community Services	Municipal Departmental Charges & Recoveries	MUNCOST			No								8168528	8168528	8168528	8 169	7 012	7 012	1 156	8 169
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-64445	-64445	-64445	(64)	(667 629)	(667 629)	667 564	(64)
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-730576	-730576	-730576	(731)	(667 629)	(667 629)	666 898	(731)
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-6876409	-6876409	-6876409	(6 876)	(667 629)	(667 629)	660 752	(6 876)
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-43095	-43095	-43095	(43)	(667 629)	(667 629)	667 586	(43)
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-10343	-10343	-10343	(10)	(667 629)	(667 629)	667 618	(10)
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-176608693	-176608693	-176608693	(176 609)	(667 629)	(667 629)	491 020	(176 609)
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-1064445	-1064445	-1064445	(1 064)	(667 629)	(667 629)	666 564	(1 064)
Community Services	RM PREV Interval Based COMM Community Facilities Cemeteries	RM041			No								126175	126175	126175	126	–	–	126	126
Community Services	RM PREV Interval Based MACH Machinery and Equipment	RM052			No								24144	24144	24144	24	–	–	24	24
Community Services	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110			No								938798	938798	938798	939	13	13	925	939
Community Services	RM COR Planned COMM Community Facilities HallsBuildings	RM068			No								174801	174801	174801	175			175	175
Community Services	RM COR Planned COMM Community Facilities CrèchesBuildings	RM070			No								94104	94104	94104	94			94	94
Community Services	RM COR Planned LIB Libraries	RM114			No								12580	12580	12580	13			13	13
Community Services	RM COR Planned COMM Community Facilities Cemeteries/Crematoria External Faci	RM078			No								68237	68237	68237	68			68	68
Community Services	RM COR Planned COMM Community Facilities MarketsBuildings	RM069			No								151297	151297	151297	151			151	151
Community Services	RM COR Planned COMM Sport and Recreation Facilities Indoor FacilitiesBuildings	RM071			No								88258	88258	88258	88			88	88
Community Services	RM COR Planned COMM Sport and Recreation Facilities Outdoor FacilitiesCivil Stru	RM073			No								1303	1303	1303	1			1	1
Community Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074			No								101361	101361	101361	101	35	35	67	101
Community Services	RM COR Planned FURN Furniture and Office Equipment	RM075			No								7976	7976	7976	8			-	8
Community Services	RM COR Emergency COMM Community Facilities HallsBuildings	RM054			No								137500	137500	137500	138			-	138
Community Services	RM COR Emergency COMM Community Facilities CrèchesBuildings	RM057			No								75153	75153	75153	75			-	75
Community Services	RM COR Emergency COMM Community Facilities Public Ablution FacilitiesBuildings	RM055			No								399	399	399	0			-	0
Community Services	RM COR Emergency COMM Sport and Recreation Facilities Outdoor FacilitiesBuildin	RM060			No								130898	130898	130898	131			-	131
Community Services	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062			No								1858	1858	1858	2	0	0	2	2
Community Services	RM COR Emergency OTHER Housing Social HousingBuildings	RM063			No								448810	448810	448810	449	153	153	295	449
Community Services	RM COR Emergency MACH Machinery and Equipment	RM053			No								160622	160622	160622	161			-	161
Community Services	MUNICIPAL INCOME ITEMS	INC001			No								-11782609	-11782609	-11782609	(11 783)	(667 629)	(667 629)	655 846	(11 783)
Community Services	Municipal Running Cost	MR001			No								169185826	169185826	169185826	169 186			169 186	169 186
Community Services	Municipal Running Cost Vehicles Community Services	MRVEH01			No								4941473	4941473	4941473	4 941	910	910	4 032	4 941
Community Services	Typical Work Streams Cancer	TW006			No								438	438	438	0			-	0
Community Services	Typical Work Streams Capacity Building Unemployed	TW011			No								0	0	0	–			-	–
Community Services	Typical Work Streams Leadership Development	TW016			No								175000	175000	175000	175			-	175
Community Services	Typical Work Streams Clean-up Actions	TW019			No								57641	57641	57641	58	2	2	56	58
Community Services	Typical Work Streams Community Initiatives	TW024			No								589575	589575	589575	590			-	590
Community Services	Typical Work Streams Community Development Initiatives	TW025			No								96093	96093	96093	96			-	96
Community Services	Typical Work Streams Community Development Initiatives	TW110			No								206282	206282	206282	206			-	206
Community Services	Typical Work Streams Education and Training	TW027			No								46049	46049	46049	46			-	46
Community Services	Typical Work Streams Library Programmes	TW036			No								4783	4783	4783	5			-	5
Community Services	Typical Work Streams Housing Projects	TW037			No								9823	9823	9823	10			-	10
Community Services	Typical Work Streams Social Development Programme (Welfare)	TW038			No								3084	3084	3084	3			-	3
Community Services	Typical Work Streams Youth Development	TW040			No								4048	4048	4048	4			-	4
Community Services	Typical Work Streams Youth Development	TW107			No								7442	7442	7442	7			-	7
Community Services	Typical Work Streams Disaster Relief	TW043			No								45821	45821	45821	46	28	28	18	46
Community Services	Typical Work Streams Alien and Invasive Trees	TW049			No								695	695	695	1			-	1
Community Services	Typical Work Streams Catchment and Forestry	TW051			No								265439	265439	265439	265	1	1	265	265
Community Services	Typical Work Streams EPWP Project	TW111			No								6216044	6216044	6216044	6 216	1 885	1 885	4 332	6 216
Community Services	Typical Work Streams Special Events and Functions	TW054			No								5500	5500	5500	6	100	100	(94)	6
Community Services	Typical Work Streams Compilation of Plan	TW056			No								110439	110439	110439	110			-	110
Community Services	Typical Work Streams Project Implementation	TW057			No								33499	33499	33499	33			-	33
Community Services	Typical Work Streams Training	TW059			No								968	968	968	1			-	1
Community Services	Typical Work Streams Parks Programme	TW061			No								342102	342102	342102	342	4	4	338	342
Community Services	Typical Work Streams Public Protection and Safety	TW064			No								2834	2834	2834	3			-	3
Community Services	Typical Workstreams Spaces for Sport	TW067			No								791778	791778	791778	792	46	46	745	792
Corporate Services	Municipal Departmental Charges & Recoveries	MUNCOST			No								299144	299144	299144	299	7 012	7 012	(6 713)	299
Corporate Services	MUNICIPAL INCOME ITEMS	INC001			No								-799828	-799828	-799828	(800)	(667 629)	(667 629)	666 829	(800)
Corporate Services	RM PREV INTERVAL BASED Transport Assets - Corporate Services	RM112			No								13794	13794	13794	14			-	14
Corporate Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074			No								84680	84680	84680	85	35	35	50	85
Corporate Services	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062			No								33016	33016	33016	33	0	0	33	33
Corporate Services	RM COR Emergency COMP Computer Equipment	RM064			No								152267	152267	152267	152			-	152
Corporate Services	RM COR Emergency MACH Machinery and Equipment	RM053			No								6677	6677	6677	7			-	7
Corporate Services	Municipal Running Cost	MR001			No								87651530	87651530	87651530	87 652	96 633	96 633	(8 982)	87 652
Corporate Services	Municipal Running Cost Vehicles Corporate Services	MRVEH03			No								88283	88283	88283	88	21	21	67	88
Corporate Services	Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017			No								1462267	1462267	1462267	1 462			-	1 462
Corporate Services	Typical Work Streams EPWP Project	TW111			No								263956	263956	263956	264	1 885	1 885	(1 621)	264
Corporate Services	Typical Work Streams Special Events and Functions	TW054			No								282675	282675	282675	283	100	100	183	283
Financial Services	MUNICIPAL INCOME ITEMS	INC001			No								-173280749	-173280749	-173280749	(173 281)	(667 629)	(667 629)	494 348	(173 281)
Financial Services	RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111			No								36529	36529	36529	37	2	2	35	37
Financial Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074			No								19958	19958	19958	20	35	35	(15)	20
Financial Services	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062			No								1815	1815	1815	2	0	0	2	2
Financial Services	RM COR Emergency MACH Machinery and Equipment	RM053			No														-	
Financial Services	Municipal Running Cost	MR001			No								54062080	54062080	54062080	54 062	96 633	96 633	(42 571)	54 062
Financial Services	Municipal Running Cost Vehicles Financial Services	MRVEH02			No								295240	295240	295240	295	85	85	210	295
Financial Services	Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017			No								0	0	0	–			-	–
Financial Services	Typical Work Streams EPWP Project	TW111			No												1 885	1 885	(1 885)	
Financial Services	Typical Work Streams Meter Conversion and Replacement	TW203			No								208174	208174	208174	208			-	208
Financial Services	Property Rates Rebate - Indigent Owners	TW096			No								3968093	3968093	3968093	3 968	141	141	3 827	3 968
Financial Services	Property Rates Rebate - Discretionary	TW101			No								8140259	8140259	8140259	8 140			-	8 140
Municipal Manager	MUNICIPAL INCOME ITEMS	INC001			No								-781673	-781673	-781673	(782)	(667 629)	(667 629)	666 847	(782)
Municipal Manager	Municipal Running Cost	MR001			No								115763	115763	115763	116	96 633	96 633	(96 518)	116
Municipal Manager	Municipal Running Cost	MR001			No								21635561	21635561	21635561	21 636	96 633	96 633		21 636
Municipal Manager	Typical Work Streams Public Participation Meeting	TW022			No								15	15	15	0			-	0
Municipal Manager	Typical Work Streams EPWP Project	TW111			No								1192327	1192327	1192327	1 192	1 885	1 885	(692)	1 192
Municipal Manager	Typical Work Streams EPWP Project	TW111			No								556095	556095	556095	556	1 885	1 885	(1 328)	556
Municipal Manager	Typical Work Streams Special Events and Functions	TW054			No								32267	32267	32267	32	100	100	(68)	32
Municipal Manager	Typical Workstreams IDP Implementation and Monitoring	TW072			No								850	850	850	1			-	1
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								25778	25778	25778	26			-	26
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								38588	38588	38588	39			-	39
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								53326	53326	53326	53			-	53
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								57901	57901	57901	58			-	58
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								905	905	905	1			-	1
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								9450	9450	9450	9			-	9
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								27561	27561	27561	28			-	28
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								662	662	662	1			-	1
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								79814	79814	79814	80			-	80
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								16538	16538	16538	17			-	17
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								1890	1890	1890	2			-	2
Municipal Manager	Typical Work Streams Ward Initiatives	TW083			No								1321	1321	1321	1			-	1
Technical Services	Municipal Departmental Charges & Recoveries	MUNCOST			No								-8467672	-8467672	-8467672	(8 468)	7 012	7 012	(15 480)	(8 468)
Technical Services	MUNICIPAL INCOME ITEMS	INC001			No								-883771	-883771	-883771	(884)	(667 629)	(667 629)	666 745	(884)
Technical Services	MUNICIPAL INCOME ITEMS	INC001			No								-12218	-12218	-12218	(12)	(667 629)	(667 629)	667 617	(12)
Technical Services	MUNICIPAL INCOME ITEMS	INC001			No								-9960619	-9960619	-9960619	(9 961)	(667 629)	(667 629)	657 668	(9 961)
Technical Services	MUNICIPAL INCOME ITEMS	INC001			No								-767557156	-767557156	-767557156	(767 557)	(667 629)	(667 629)	(99 928)	(767 557)

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast
Technical Services	RM PREV Interval Based ELEC MV Substations Electricity Bulk Meters	RM006			No								35894	35894	35894	36			-	36
Technical Services	RM PREV Planned Condition Based Dams & Weirs land	RM080			No								1359195	1359195	1359195	1 359			-	1 359
Technical Services	RM COR Planned Roads Pavements	RM091			No								7225124	7225124	7225124	7 225	74	74	7 151	7 225
Technical Services	RM COR Planned Road Furniture Traffic Signs	RM103			No								1768595	1768595	1768595	1 769			-	1 769
Technical Services	RM COR Planned Storm water Conveyance Civil Structures	RM104			No								1	1	1	0			-	0
Technical Services	RM COR Planned Storm water Conveyance Drainage	RM105			No								45796	45796	45796	46	18	18	28	46
Technical Services	RM COR Planned Storm water Conveyance Pipework	RM106			No								34682	34682	34682	35			-	35
Technical Services	RM COR Planned Reticulation Civil Structures	RM098			No								1787604	1787604	1787604	1 788			-	1 788
Technical Services	RM COR Planned Reticulation Pipe Work	RM099			No								135814	135814	135814	136			-	136
Technical Services	RM Cor Planned Reticulation Pipe Bridges	RM100			No								285765	285765	285765	286			-	286
Technical Services	RM COR Planned Reticulation Municipal Service Connection	RM101			No								865873	865873	865873	866	12	12	854	866
Technical Services	RM COR Planned Waste Water Treatment Works	RM108			No								179363	179363	179363	179			-	179
Technical Services	RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012			No								148949	148949	148949	149			-	149
Technical Services	RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012			No								250000	250000	250000	250			-	250
Technical Services	RM COR Emergency ELEC MV Substations MV Network Equipment	RM019			No								47907	47907	47907	48			-	48
Technical Services	RM COR Emergency ELEC MV Networks MV Network Equipment	RM029			No								194330	194330	194330	194	60	60	135	194
Technical Services	RM COR Emergency ELEC MV Networks MV Transformers	RM030			No								50565	50565	50565	51			-	51
Technical Services	RM COR Emergency ELEC MV Networks MV Conductors	RM031			No								1502	1502	1502	2			-	2
Technical Services	RM COR Emergency ELEC LV Networks LV Conductors	RM032			No								14914	14914	14914	15			-	15
Technical Services	RM COR Emergency ELEC LV Networks Public Lighting	RM033			No								14914	14914	14914	15			-	15
Technical Services	RM COR Emergency ELEC LV Networks Public Lighting	RM033			No								14914	14914	14914	15			-	15
Technical Services	RM COR Emergency ELEC LV Networks Electricity Meters	RM035			No								329805	329805	329805	330	176	176	154	330
Technical Services	RM COR Emergency ELEC LV Networks Electricity Meters	RM035			No								33936	33936	33936	34	176	176	(142)	34
Technical Services	RM COR Emergency ELEC LV Networks Electricity Meters	RM035			No								718	718	718	1	176	176	(176)	1
Technical Services	RM COR Emergency Boreholes Electrical	RM083			No								199841	199841	199841	200			-	200
Technical Services	RM COR Emergence Boreholes Mechanical	RM082			No								131453	131453	131453	131			-	131
Technical Services	RM COR Emergency Bulk Mains Pipe Work	RM084			No								27560	27560	27560	28			-	28
Technical Services	RM COR Emergency Distribution Pipe Work	RM109			No								127200	127200	127200	127	376	376	(248)	127
Technical Services	RM COR Emergency Pump stations Electrical Equipment	RM087			No								2	2	2	0			-	0
Technical Services	RM COR Emergency Water Treatment Mechanical Equipment	RM090			No								131453	131453	131453	131			-	131
Technical Services	RM COR Emergency Waste Water Treatment Earthworks	RM096			No								1023837	1023837	1023837	1 024	1 319	1 319	(295)	1 024
Technical Services	RM COR Emergency Waste Water Treatment Electrical Equipment	RM097			No								265000	265000	265000	265			-	265
Technical Services	RM COR Emergency Waste Water Treatment Works	RM107			No								1119787	1119787	1119787	1 120			-	1 120
Technical Services	RM COR Emergency SEWER Toilet Facilities Communal Sanitation	RM040			No								141574	141574	141574	142	6	6	135	142
Technical Services	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113			No								3289992	3289992	3289992	3 290	60	60	3 230	3 290
Technical Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074			No								71033	71033	71033	71	35	35	36	71
Technical Services	Municipal Running Cost	MR001			No								721532028	721532028	721532028	721 532	96 633	96 633	624 899	721 532
Technical Services	Municipal Running Cost Vehicles Technical Services	MRVEH04			No								8058875	8058875	8058875	8 059	2 007	2 007	6 052	8 059
Technical Services	Typical Work Streams Education Programme: Litter	TW028			No								261000	261000	261000	261			-	261
Technical Services	Typical Work Streams Alien and Invasive Trees	TW049			No								63000	63000	63000	63			-	63
Technical Services	Typical Work Streams EPWP Project	TW111			No								5347920	5347920	5347920	5 348	1 885	1 885	3 463	5 348
Technical Services	Typical Work Streams Special Events and Functions	TW054			No								0	0	0	–	100	100	(100)	–
Technical Services	Typical Workstreams Master Plan	TW200			No								69391	69391	69391	69			-	69
Technical Services	Cost of Free Basic Services - Electricity (50 kwh per household per month)	TW085			No								5969376	5969376	5969376	5 969			-	5 969
Technical Services	Cost of Free Basic Services - Water (6 kl per household per month)	TW088			No								891986	891986	891986	892	991	991	(99)	892
Technical Services	Revenue Cost of Free Services - Waste Management	TW092			No								11417602	11417602	11417602	11 418	3 250	3 250	8 168	11 418
Technical Services	Revenue Cost of Free Services - Waste Water Management	TW093			No								12542445	12542445	12542445	12 542	3 333	3 333	9 209	12 542
Technical Services	Revenue Cost of Free Services - Water	TW094			No								3459727	3459727	3459727	3 460			-	3 460

WC022 Witzenberg - Supporting Table SC36 Monthly Budget Statement - Detailed capital budget - M01 July

R thousand														2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																
Cemeteries, Funeral Parlours and Cremator	Capex New Regional Cemetery	CAP134				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Whole of the Municipality	-33,37115	19,307429		–	–	–	8 250
Community Halls and Facilities	Capex Replace Asbestos roof Kliprug Comr	CAP249				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	PA Hamlet	-33,28906	19,322		–	–	2 100	–
Community Halls and Facilities	Capex Replace Vinyl Flooring Montana Cor	CAP250				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Wolseley	33,422419	19,202658		–	520	–	–
Community Halls and Facilities	Capex Upgrade of Kliprug Community Hall	CAP160				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	PA Hamlet	-33,28906	19,322		–	–	–	4 000
Community Halls and Facilities	Capex Pine Valley Community Hub	CAP255				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Wolseley	33,422419	19,202658			1 370	–	–
Community Parks (including Nurseries)	Capex BRUSHCUTTERS	CAP043				3.1 Provide & maintain facilities tha	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	120	150	–
Community Parks (including Nurseries)	Capex CHAINSAWS	CAP044				3.1 Provide & maintain facilities tha	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		25	140	150	–
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149				3.1 Provide & maintain facilities tha	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		200	–	–	–
Community Parks (including Nurseries)	Capex Landscaping of Parks	CAP188				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Whole of the Municipality	-33,37115	19,307429		1 244	–	–	–
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011				3.1 Provide & maintain facilities tha	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		515	200	–	150
Economic Development/Planning	Capex Informal Trader infrastructure Op die	CAP245				4.2 Create an enabling environmen	Community Assets	Community Assets	Op-die-Berg	33,01775	19,313365		185	–	–	–
Economic Development/Planning	Capex Installation of electronic roller shutte	CAP247				4.2 Create an enabling environmen	Machinery and Equipment	Machinery and Equipment	PA Hamlet	-33,28906	19,322		117	–	–	–
Economic Development/Planning	Capex Installation of solar panels for Gate r	CAP246				4.2 Create an enabling environmen	Machinery and Equipment	Machinery and Equipment	Bella Vista	-33,335373	19,313167		30	–	–	–
Electricity	Capex Electrical Network Housing Project	CAP013				1.1 Sustainable provision & mainte	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	2 609	4 021	567
Electricity	Capex Electrical Network Refurbishment	CAP186				1.1 Sustainable provision & mainte	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 000	1 000	1 000	1 000
Electricity	Capex MV Network Equipment	CAP137				1.1 Sustainable provision & mainte	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		955	1 000	1 000	–
Electricity	Capex MV Substation Equipment	CAP138				1.1 Sustainable provision & mainte	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 630	1 400	1 400	–
Electricity	Capex Upgrade of LV Network Cables	CAP139				1.1 Sustainable provision & mainte	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		500	400	400	–
Electricity	Capex Upgrade of MV Cables	CAP140				1.1 Sustainable provision & mainte	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		1 500	1 400	1 400	–
Electricity	Capex Upgrade Power Station	CAP227				1.1 Sustainable provision & mainte	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		16 303	–	–	–
Electricity	CAPEX: Tools & Equipment	CAP067				1.1 Sustainable provision & mainte	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		305	200	200	–
Fire Fighting and Protection	Capex Building Regulations Upgrades	CAP234				3.1 Provide & maintain facilities tha	#N/A	#N/A	Whole of the Municipality	-33,37115	19,307429		206	–	–	–
Fire Fighting and Protection	Capex Fire Fighting Equipment	CAP144				3.1 Provide & maintain facilities tha	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		175	–	–	–
Fire Fighting and Protection	Capex Firefighting Equipment	CAP218				3.1 Provide & maintain facilities tha	Transport Assets	Transport Assets	Whole of the Municipality	-33,37115	19,307429		870	–	–	–
Fleet Management	Capex Tools & Equipment	CAP073				2.1 Support Institutional Transform	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	50	–	–
Fleet Management	Capex Vehicle Replacement Programme	CAP032				2.1 Support Institutional Transform	Transport Assets	Transport Assets	Whole of the Municipality	-33,37115	19,307429		7 107	7 462	–	–
Fleet Management	Capex Workshop Building Upgrade	CAP200				2.1 Support Institutional Transform	#N/A	#N/A	Ceres	-33,377986	19,308115		300	–	–	–
Information Technology	Capex IT Equipment	CAP002				2.1 Support Institutional Transform	Computer Equipment	Computer Equipment	Whole of the Municipality	-33,37115	19,307429		670	300	–	–
Legal Services	Capex Purchase of land for Op-Die-Berg C	CAP253				2.1 Support Institutional Transform	Land	Land	Op-die-Berg	33,019895	19,319169		7 000	–	–	–
Legal Services	Capex Purchase of Office Building	CAP254				2.1 Support Institutional Transform	#N/A	#N/A	Ceres	-33,37206	19,30916		3 000	–	–	–
Libraries and Archives	Capex Library Nduli	CAP192				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	N'duli	33,354274	19,342918		2 888	6 859	–	–
Libraries and Archives	Capex Nduli Library Furniture & Equipment	CAP244				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	N'duli	33,354274	19,342918		200	–	–	–
Marketing, Customer Relations, Publicity ar	Capex Camera Equipment	CAP189				2.1 Support Institutional Transform	Computer Equipment	Computer Equipment	Whole of the Municipality	-33,37115	19,307429		31	35	–	–
Marketing, Customer Relations, Publicity ar	CAPEX: Access Control - Furniture and Equ	CAP065				2.1 Support Institutional Transform	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429		102	250	–	–
Mayor and Council	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Transform	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429		500	–	–	–
Municipal Manager, Town Secretary and Ch	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Transform	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		13	–	–	–
Municipal Manager, Town Secretary and Ch	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Transform	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429		592	250	250	–
Police Forces, Traffic and Street Parking Co	Capex Building Upgrade Traffic Department	CAP228				2.1 Support Institutional Transform	#N/A	#N/A	Whole of the Municipality	-33,37115	19,307429		400	–	–	–
Roads	Capex Main Roads Ceres	CAP242				1.1 Sustainable provision & mainte	Roads Infrastructure	Roads Infrastructure	Ceres	-33,377986	19,308115		–	–	5 884	–
Roads	CAPEX Main Roads Tulbagh	CAP243				1.1 Sustainable provision & mainte	Roads Infrastructure	Roads Infrastructure	Tulbagh	33,288263	19,139191		–	7 993	–	–
Roads	Capex Network Street	CAP077				1.1 Sustainable provision & mainte	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		11 166	8 000	5 000	4 000
Roads	Capex Rehabilitation - Streets Wolseley	CAP225				1.1 Sustainable provision & mainte	Roads Infrastructure	Roads Infrastructure	Wolseley	33,422419	19,202658		7 819	–	8 172	–
Roads	Capex Tools & Equipment	CAP073				1.1 Sustainable provision & mainte	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		117	–	–	–
Roads	Capex Traffic Calming	CAP020				1.1 Sustainable provision & mainte	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		75	500	500	500
Sewerage	Capex Aerator replacement programme	CAP075				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	200	200	–
Sewerage	Capex Network Schoonvlei Sewerage	CAP240				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Bella Vista	-33,335373	19,313167		400	–	–	–
Sewerage	Capex Plant & Equipment	CAP011				1.1 Sustainable provision & mainte	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	150
Sewerage	Capex Sewer Network Replacement	CAP018				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	–	–	4 000
Sewerage	Capex Sewer Pumps-replacement	CAP072				1.1 Sustainable provision & mainte	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		1 424	100	100	–
Sewerage	Capex Toilets for Informal Settlements	CAP195				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		400	–	–	1 400
Solid Waste Removal	Capex Bulk Waste Container Bins	CAP232				1.1 Sustainable provision & mainte	Solid Waste Infrastructure	Solid Waste Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 000	435	236	–
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Tulbagh	CAP151				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Tulbagh	33,288263	19,139191		6 122	1 600	–	–
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Wolseley	CAP152				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Wolseley	33,422419	19,202658		284	–	–	–
Sports Grounds and Stadiums	Capex Sportsground Development & Upgra	CAP141				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Ceres	-33,377986	19,308115		560	–	–	–
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203				3.1 Provide & maintain facilities tha	Community Assets	Community Assets	Whole of the Municipality	-33,37115	19,307429		832	–	–	–
Storm Water Management	Capex Plant & Equipment	CAP011				1.1 Sustainable provision & mainte	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		620	–	–	150
Street Lighting and Signal Systems	Capex Upgrade of Streetlights	CAP142				3.1 Provide & maintain facilities tha	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		3 688	100	4 114	2 000
Taxi Ranks	Capex Ceres Bella Vista Taxi Rank	CAP241				4.2 Create an enabling environmen	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		4 534	1 251	18 760	–
Waste Water Treatment	Capex Upgrade of Waste Water Treatment	CAP198				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Tulbagh	33,288263	19,139191			–	1 373	18 277
Waste Water Treatment	Capex Upgrade of Waste Water Treatment	CAP198				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		600	200	200	–
Waste Water Treatment	Capex Upgrade of Waste Water Treatment	CAP198				1.1 Sustainable provision & mainte	Sanitation Infrastructure	Sanitation Infrastructure	Wolseley	33,422419	19,202658		–	–	14 783	8 696
Water Distribution	Capex Nduli upgrade and replace water pip	CAP212				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	N'duli	33,354274	19,342918		4 584	–	–	–
Water Distribution	Capex Network Schoonvlei	CAP239				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	Bella Vista	-33,335373	19,313167		200			
Water Distribution	Capex Network Schoonvlei	CAP239				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	Bella Vista	-33,335373	19,313167		300	–	–	–
Water Distribution	Capex Network- Water Pipes & Valve	CAP030				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 850	1 000	–	3 000
Water Distribution	Capex Plant & Equipment	CAP011				1.1 Sustainable provision & mainte	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	150
Water Distribution	Capex Security upgrades	CAP083				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	Whole of the Municipality	-33,37115	19,307429		985	200	–	–
Water Distribution	CAPEX Tierhokskloof Bulk pipeline	CAP167				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	Wolseley	33,422419	19,202658		1 242	–	–	–
Water Storage	CAPEX Tulbagh Reservoir	CAP207				1.1 Sustainable provision & mainte	Water Supply Infrastructure	Water Supply Infrastructure	Tulbagh	33,288263	19,139191		6 146	12 161	–	–

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2025/26	Budget Year 2026/27 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent Capital expenditure												–	103 511	59 303	71 392	56 290
Total Capital expenditure												–	103 511	59 303	71 392	56 290

SUPPLY CHAIN MANAGEMENT / VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

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

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/23/112	Selling Of Recycling Material	03-Aug-2026
08/2/24/04	Occupational Health And Safety Services For The Reconstruction Of Cillier Street, Ceres (Phase 2)	07-Aug-2026
08/2/24/05	Appointment Of Professional Service Providers To Undertake The Rezoning And Consolidation Application Process For Erven 1127 And 1129, Ceres	07-Aug-2026

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
	None	

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/23/54	Clearing Of Alien Vegetation In Witzenberg Municipal	02-Apr-2026	08-Apr-2026 BEC: 27-05-2026 Referred back	H Truter
08/2/23/75	Printing, Supply And Delivery Of A Corporate Newsletter To Witzenberg Municipality For 36 Months	17-Apr-2026	04 June 2026 BEC: 05 Aug 2026	R Hendricks
08/2/23/88	Provision Of Legal Services For The Transfer Of Gap Erven In Tulbagh	22-May-2026	25 June 2026	C Mackenzie
08/2/23/83	Facilitation Of Business Mentorship Programme	22-May-2026	02 June 2026 BEC: 29 July 2026 05 August 2026	R Fick
08/2/23/94	Occupational Health And Safety Services For Resealing Of Existing Streets In Witzenberg Municipal Area	19-Jun-2026	01 July 2026 BEC:29 July 2026; 05 August 2026	E Lintnaar
08/2/23/95	Supply And Delivery Of 1(One) Trailer Mounted Standard Upright Hydraulic Powered Bucket Winch Machine And 1(One) Trailer Mounted Conveyor Chute Truck Loader Hydraulic Powered Bucket Winch Machine With Accessories And Buckets	05-Jun-2026	18 June 2026; 16 July 2026 BEC: 07July 2026; 29 July 2026; 05 August 2026	E Lintnaar
08/2/23/110	Appointment Of Panel For The Rendering Of Professional Legal Services Until 30 June 2029	03-Jul-2026	27-Jul-2026	L Nieuwenhuis
08/2/23/103	Supply, Printing And Email Of Municipal Accounts For A Period Ending 30 June 2029	17-Jul-2026	29-Jul-2026	C Stevens

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/23/60	Supply, Delivery And Installation Of Building & Road Signage	29-Apr-2026	04 June 2026	R Hendricks
08/2/23/93	Supply And Delivery Of Building Material For Municipal Building (Rental House), Ceres.	08-May-2026	Awaiting	C Mackenzie
08/2/23/97	Supply And Delivery Of 1000l Fuel Trailer	23-Apr-2026	Awaiting	O Gatyene
08/2/23/113	Supply And Delivery Of Traffic Uniforms	31-Jul-2026	Awaiting	M Green

3.2.1.3 Adjudication stage

The following competitive bids are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/23/71	Supply, Delivery And Fitment Of Vehicle Batteries And Rendering Of Auto Electrical Repairs And Services	30-Apr-2026	29 July 2026	03-Aug-2026
08/2/23/81	Rendering Of Legal Services For The Transfer Of Municipal Rental Houses In Witzenberg Municipal Area	22-May-2026	07 July 2026 29 July 2026	03-Aug-2026
08/2/23/100	Hygiene Services For Witzenberg Municipality	03-Jul-2026	29 July 2026	03-Aug-2026
08/2/23/105	Monitoring Of Drinking Water Quality In The Witzenberg Area	03-Jul-2026	29 July 2026	03-Aug-2026
08/2/23/106	Monitoring, Quality Control and Process Advisory Services At Watercare Plants In The Witzenberg Area	03-Jul-2026	29 July 2026	03-Aug-2026

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

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

3.2.1.4 Bids awarded

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

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/23/74	13 July 2026	Ontec Systems (Pty) Ltd	Appointment Of an Experienced Service Provider to Read Meters Remotely, Via Automated Meter Reading (Amr) System and Manage Metering Services for Large Power Users, Metered Streetlight Points and Small-Scale Embedded Generations Consumers	Bidder scored the highest total points	R1 091 897.03
08/2/23/101	13 July 2026	KTO Digital (Pty) Ltd	Provision of Online Electronic CIPC (Companies and Intellectual Property Commission) and Credit Search Services from on or after 01 July 2026 until 30 June 2029	Only responsive bidder	R600 000.00
08/2/23/76	20 July 2026	Contour Technologies (Pty) Ltd	Supply, Installation and Management of A Standard Transfer Specification (STS) Certification to Edition 2 Compliant Pre- Payment Electrical Vending System from on/after 01 July 2026 until 30 June 2029	Bidder scored the highest total points	R6 500 000.00

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

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

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/22/44	20 July 2026	Professional Services For Witzenberg Municipality	In terms of s67(1)(a) due to changed circumstances, there is no longer a need for the goods or services specified in the invitation

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

The following bids were cancelled during June 2026:

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

Die volgende tenders was gekanselleer gedurende Junie 2026:

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

The following written price quotations were approved during the month of July 2026:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende July 2026:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
192265	2026/07/07	City of Choice Travel & Tours	Travel Agency Services	Only Responsive Bidder	R 11 253.70 (Incl. VAT)	Chief Financial Officer
192303	2026/07/10	Chama General Services	Catering Services	Only Responsive Bidder	R 28 000 (Incl. VAT)	Chief Financial Officer
192304	2026/07/10	Riverside Lodge	Accommodation	Only Responsive Bidder	R 13 800.00 (Incl. VAT)	Chief Financial Officer
192345	2026/07/15	Silly Lilly	Embroidery Services	Only Responsive Bidder	R 2 970.00 (Incl. VAT)	Chief Financial Officer
192441	2026/07/22	REC Refridgeration & Electric	Services of Airconditioners	Lowest Responsive Bider	R 5 700.00 (Incl. VAT)	Chief Financial Officer
192469	2026/07/23	Shadowlands Wholesale Nursery	Supply and Delivery of Plants	Only Responsive Bidder	R 29 978.20 (Incl. VAT)	Chief Financial Officer
192478	2026/07/24	Kgolo Institute	Training: Innovative Building Technologies	Only Responsive Bidder	R 29 500.00 (Incl. VAT)	Chief Financial Officer
192479	2026/07/24	PST Training	Training: MS Excel Intermediate to Advance	Only Responsive Bidder	R 23 828.00 (Incl. VAT)	Chief Financial Officer
192474	2026/07/24	RSL Plumbing and Maintenance	Supply and Install of new Aluminium Door - Witzenville Community Hall	Lowest Responsive Bidder	R 20 500.00 (Incl. VAT)	Chief Financial Officer
192515	2026/07/28	Hope Engravers	Supply and Delivery of Medals	Lowest Responsive Bidder	R 5 738.00 (Incl. VAT)	Chief Financial Officer
192627	2026/07/30	Proband Africa	Supply and Delivery of Wristbands and Plastic Water Bottles	Lowest Responsive Bidder	R 10 067.56 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

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

3.2.1.7 Formele Geskrewe Prys Kwotasies

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/23/65	30 June 2026	Ezolimo Training & Supply (Pty) Ltd	Facilitation Of Health And Safety Training For Municipal Officials	Bidder scored Highest Total points	Cluster 1: R 79 120.00 Cluster 2: R124 430.00 Cluster 3: R 20 930.00 Cluster 4:R 24 610.00	Director Corporate Services
08/2/23/98	8 July 2026	Harkers Automotive Engineering CC	Engine repairs to Nissan ud90 (fet 12 valve) including the recovery/ tow in of the refuse compactor truck from Ceres to bidders' workshop	Only Responsive Bidder	R 297 975,51	Director Technical Services
08/2/23/107	8 July 2026	Kai MA Services (Pty) Ltd	Repair, installation, and commissioning of the main hydraulic lift cylinders of skip truck	Bidder scored Highest Total points	R 55 753,26	Director Technical Services
08/2/23/115	14 July 2026	NEC XON (Pty)LTD	Renewal of various Fortinet licenses	Bidder scored Highest Total points	R 57 580,31	Director Corporate Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

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

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of June 2026 which totals

R 651,886.99

3.2.1.9 Afwykings

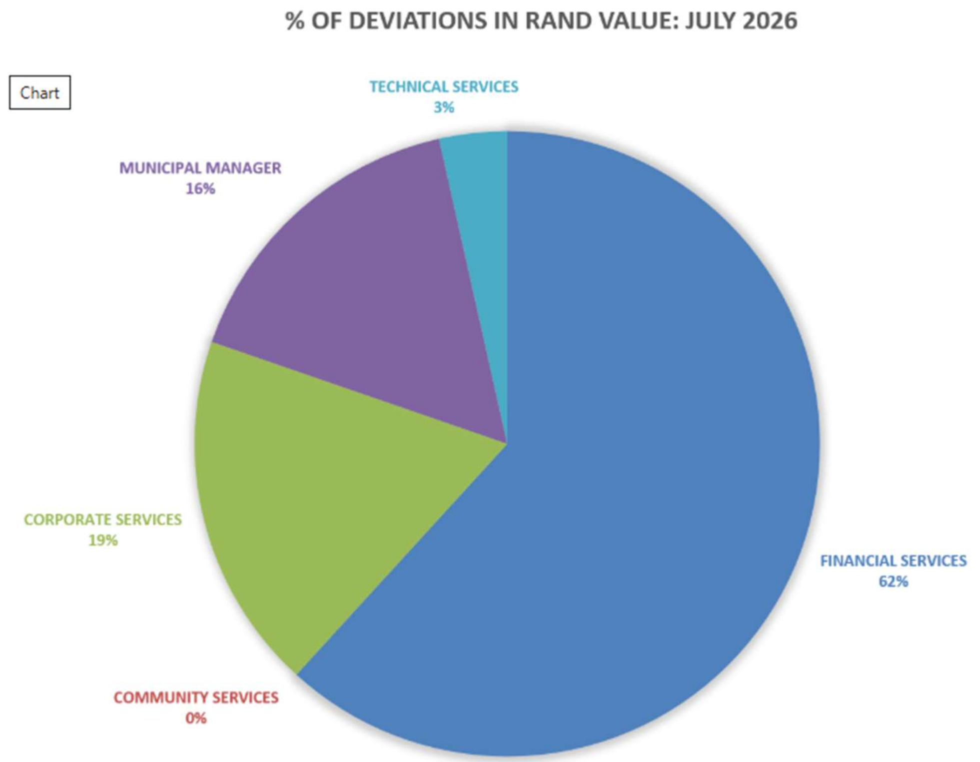
Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Junie 2026 wat beloop op die totaal van

R 651,886.99

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
8-Jul-26	Adapt IT (PTY) Ltd	Audit Tracking Software	Impractical	192274	195,523.00
2-Jul-26	Ontec Systems (PTY) Ltd	Vending Services: July 2026	Impractical	4540	200,000.00
13-Jul-26	Mailtronic Direct Marketing CC	Printing & Mailing of Municipal Accounts	Impractical	192315	7,215.85
7-Jul-26	Waco Africa (PTY) Ltd T/A Sanitech	Hygiene Services: Jul-Aug 2026	Impractical	192251	120,658.64
7-Jul-26	De Kock & Cronje (PTY) Ltd	Repairs on 11kV Reyrolle Circuit Breaker at Bon Chretien Substation	Emergency	192250	22,839.00
27-Jul-26	IDI Technology Solutions (PTY) Ltd	Barnowl Software - Annual Fees	Single supplier	192507	47,345.50
27-Jul-26	Ignite Advisory Services (PTY) Ltd	Compliance software - Annual fees	Single supplier	192511	58,305.00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
May 2026	R 236 334	R 26 156 121.92	1%
June 2026	R 1 682 301	R 44 997 852.72	4%
July 2026	1 595 149	R 84 161 969.60	1%

DEVIATIONS PER DIRECTORATE:



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

Logistics

MONTH	May 2026	June 2026	July 2026
Value of inventory at hand	R 24 351 117	R 24 657 104	R23 934 740
Turnover rate of total value of inventory	1.15	1.15	1.26
Date of latest stores reconciliation	31 July 2026		
Date of last stock count	26 June 2026		
Date of next stock count	23 September 2026		

Cash Flow Forecast

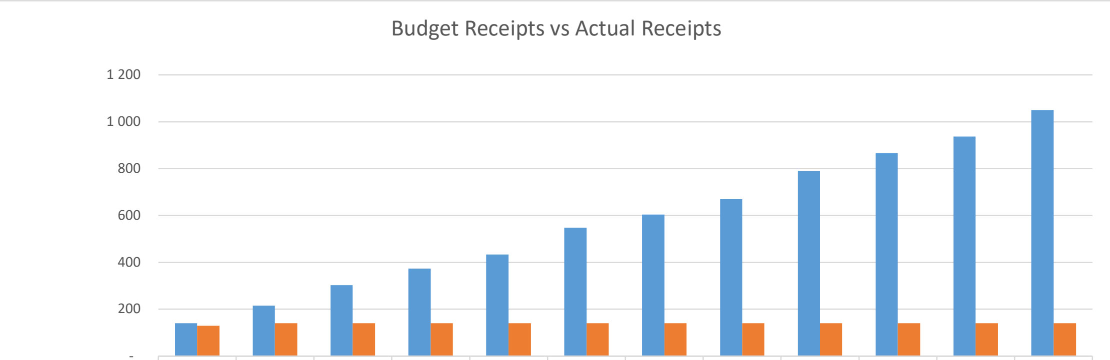
Current commitments against cash

Cash Book Balance plus Investments	R	**237 943 738**
Total Commitments		**(R136 068 279)**
Unspent Grants		**-**
Unspent loan balance		
Eskom Account		**(R57 748 936)**
Consumer Deposits		**(R10 646 079)**
Provision for Rehabilitation		**(R18 832 496)**
Working Capital Requirement		**(R34 654 769)**
Payables & Accruals		**(R14 185 998)**
Uncommitted Cash Balance	**R**	**101 875 459**

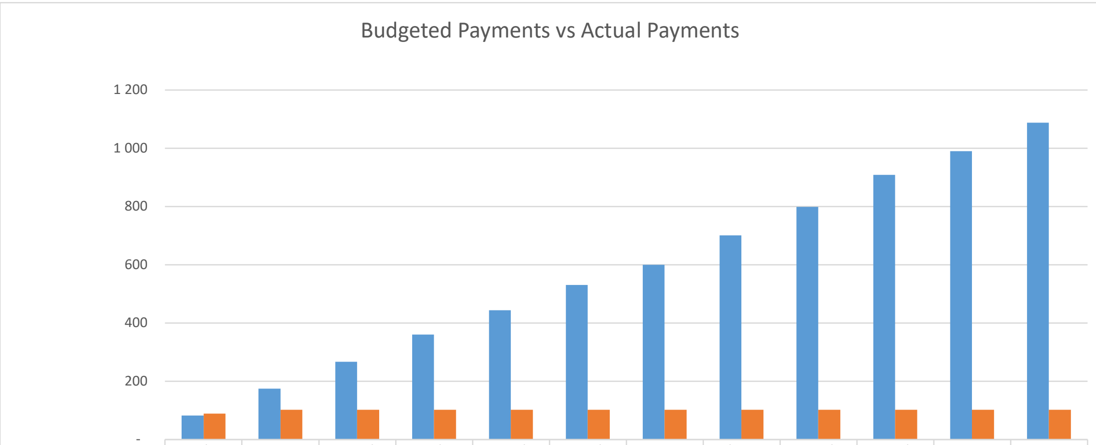
The estimated cost coverage ratio is as follow

		Current
Cash and Cash Equivalents	R	237 943 738
Less Unspent Grants	R	-
Estimated Average fixed cost per month	R	73 553 775
Ratio		3,23

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 3.23 months.The acceptable norm is 3 months



	July	August	September	October	November	December	January	February	March	April	May	June
Budgeted Receipts	140	215	303	374	434	548	605	669	791	865	938	1 050
Actual Receipts	129	141	141	141	141	141	141	141	141	141	141	141



	July	August	September	October	November	December	January	February	March	April	May	June
Budgeted Payments	83	175	266	361	444	530	600	701	799	909	990	1 088
Actual Payments	89	102	102	102	102	102	102	102	102	102	102	102

Witzenberg Grant Allocation Report

Operational Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Equitable Share	166 475 000,00	166 475 000,00	-	-	166 475 000,00			
Local Government Financial Management Grant	1 800 000,00	1 800 000,00	-	-	1 800 000,00	1 630 435,00	1 174 330,22	43 895,22
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant	1 976 000,00	1 976 000,00	-	-	1 976 000,00	1 976 000,00	128 143,73	128 143,73
Provincial Government								
Opex Prov Library	12 499 000,00	12 499 000,00	-	-	12 499 000,00	12 324 607,00	1 089 040,18	-
Opex Prov CDW	137 000,00	137 000,00	-	-	137 000,00	137 000,00	-	-
Opex Prov Housing ISUPG	-	-	-	-	-	-	-	-
Opex Prov Housing IHHSDG	-	-	-	9 754 765,37	- 9 754 765,37	11 782 609,00	-	-
Opex Prov Title Deeds Restoration	-	-	-	-	-	-	-	-
Opex Prov Main Roads	-	-	-	-	-	-	-	-
Opex Prov RSEP	700 000,00	700 000,00	-	-	700 000,00	608 695,00	-	-
Opex Prov Thusong	150 000,00	150 000,00	-	-	150 000,00	130 435,00	-	-
District Government								
Opex District Capacity Building Mentorship	-	-	-	-	-	-	-	-
Private Enterprises								
Dutch Government (Orio Project)	-	-	-	-	-	754 754,00	288 228,60	-
Nedbank	-	-	-	-	-	-	18 210,30	-
A-Z Projects	-	-	-	-	-	-	21 977,60	-
	183 737 000,00	**183 737 000,00**	**-**	**9 754 765,37**	**173 982 234,63**	**29 344 535,00**	**2 719 930,63**	**172 038,95**

Capital Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Municipal Infrastructure Grant	27 062 000,00	27 062 000,00	-	-	27 062 000,00	23 532 174,00	1 088 405,38	148 737,92
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-	-	-	-
							-	
Provincial Government							-	
Capex Prov Fire	-	-	-	-	-	-	-	-
Capex Prov Sport and Recreation	-	-	-	-	-	-	-	-
							-	
District Government							-	
Capex District	-	-	-	-	-	-	-	-
							-	
Private Enterprises							-	
Orio Dutch Funding	-	-	-	-	-	-	-	-
Sustainable Energy Africa Perdekraal Wind Farm	-	-	-	-	-	-	-	-
	27 062 000,00	**27 062 000,00**	**-**	**-**	**27 062 000,00**	**23 532 174,00**	**1 088 405,38**	**148 737,92**

Total Grants	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
Total National Grants	197 313 000,00	197 313 000,00	-	-	197 313 000,00	27 138 609,00	2 390 879,33	320 776,87
Total Provincial Grants	13 486 000,00	13 486 000,00	-	9 754 765,37	3 731 234,63	24 983 346,00	1 089 040,18	-
Total District Grants	-	-	-	-	-	-	-	-
Total Other Grants	-	-	-	-	-	754 754,00	328 416,50	-
	210 799 000,00	**210 799 000,00**	**-**	**9 754 765,37**	**201 044 234,63**	**52 876 709,00**	**3 808 336,01**	**320 776,87**

OVERTIME & STANDBY REPORT JULY 2026

OVERTIME	YTD 2026/27	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2025/26
Administration	0	0.0%	18,419	18,419	0	18,419	79,987
Cemetries	29,376	11.3%	259,727	259,727	352,509	-92,782	268,769
Community Halls And Facilities	26,976	5.3%	512,038	512,038	323,709	188,329	334,484
Council Cost	0		0	0	0	0	0
Electricity*	459,029	12.0%	3,840,392	3,840,392	5,508,349	-1,667,957	2,915,281
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	40,297	91.6%	43,982	43,982	483,562	-439,580	393,448
Housing: Administration	8,889	222.1%	4,003	4,003	106,667	-102,664	88,168
Human Resources	0		0	0	0	0	0
IDP	0	0.0%	9,239	9,239	0	9,239	17,231
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	4,353	4,353	0	4,353	0
Marketing & Communications	12,167	7.3%	167,470	167,470	145,998	21,472	133,882
Mechanical Workshop	26,710	5.6%	476,169	476,169	320,515	155,654	307,543
Parks	17,434	5.2%	334,611	334,611	209,212	125,399	242,869
Performance Management	0		0	0	0	0	0
Pine Forest*	31,954	3.1%	1,043,395	1,043,395	383,452	659,943	943,516
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	23,165	13.1%	176,516	176,516	277,984	-101,468	215,397
Recreational Land	21,125	5.2%	408,294	408,294	253,500	154,794	365,503
Roads	751	0.2%	489,666	489,666	9,009	480,657	313,038
Sewerage	330,055	7.2%	4,601,396	4,601,396	3,960,664	640,732	2,791,741
Social & Welfare Services	1,840	23.6%	7,788	7,788	22,075	-14,287	18,767
Solid Waste*	290,065	8.4%	3,456,040	3,456,040	3,480,781	-24,741	2,677,120
Stormwater Management	21,687	5.5%	394,466	394,466	260,240	134,226	270,003
Supply Chain Management	27,559	16.6%	166,437	166,437	330,713	-164,276	215,308
Swimming Pools	5,778	4.3%	135,605	135,605	69,334	66,271	187,458
Thusong Centre	0		0	0	0	0	0
Town Secretary	0	0.0%	428	428	0	428	1,414
Traffic	539,864	8.1%	6,703,933	6,703,933	6,478,369	225,564	4,935,658
Treasury*	27,981	8.8%	318,281	318,281	335,773	-17,492	334,587
Vehicle Licensing & Testing	27,537	5.5%	504,198	504,198	330,446	173,752	478,393
Water Distribution	267,158	7.2%	3,718,749	3,718,749	3,205,894	512,855	2,075,438
TOTAL OVERTIME	**2,237,396**	**8.0%**	**27,795,595**	**27,795,595**	**26,848,757**	**946,838**	**20,605,007**

STANDBY	YTD 2026/27	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2025/26
Administration	1,722	8.8%	19,475	19,475	20,668	-1,193	24,503
Cemetries	12,239	8.4%	145,881	145,881	146,872	-991	148,833
Community Halls And Facilities	9,793	4.7%	209,413	209,413	117,513	91,900	140,475
Council Cost	0		0	0	0	0	0
Electricity*	79,497	10.0%	791,452	791,452	953,960	-162,508	668,706
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	98,030	6.7%	1,466,668	1,466,668	1,176,359	290,309	1,082,797
Housing: Administration	3,229	9.7%	33,360	33,360	38,744	-5,384	37,760
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	5,394	6.0%	89,442	89,442	64,723	24,719	63,630
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	0	0.0%	4,922	4,922	0	4,922	0
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	12,292	5.7%	216,010	216,010	147,506	68,504	163,115
Parks	16,809	5.3%	318,111	318,111	201,710	116,401	252,094
Performance Management	0		0	0	0	0	0
Pine Forest*	13,297	7.2%	184,398	184,398	159,569	24,829	229,808
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	17,431	5.9%	296,955	296,955	209,170	87,785	275,056
Roads	0	0.0%	511,541	511,541	0	511,541	384,283
Sewerage	84,750	9.1%	932,316	932,316	1,016,997	-84,681	729,674
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	8,331	4.3%	193,770	193,770	99,971	93,799	101,316
Stormwater Management	18,034	5.4%	335,490	335,490	216,403	119,087	247,080
Supply Chain Management	6,307	7.4%	85,026	85,026	75,681	9,345	69,493
Swimming Pools	4,062	28.2%	14,431	14,431	48,750	-34,319	29,082
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	162,674	7.5%	2,158,139	2,158,139	1,952,088	206,051	1,787,228
Treasury*	7,086	7.5%	94,691	94,691	85,029	9,662	82,568
Vehicle Licensing & Testing	9,361	3.9%	237,809	237,809	112,333	125,476	177,246
Water Distribution	55,407	7.2%	766,346	766,346	664,889	101,457	628,420
TOTAL STANDBY	**625,745**	**6.9%**	**9,105,646**	**9,105,646**	**7,508,935**	**1,596,711**	**7,323,166**

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

Date: 17/08/2026

8.1.2

WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

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 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
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 revenue 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									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	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 R thousands	Ref	Period of Investment Yrs/Months	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
Municipality														
-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
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-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
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**

SOLVEM CONSULTING (PTY) LTD

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

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

Description	Ref	2024/25	Budget Year 2025/26							
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**30 002**	**11 863**	**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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**12 035**	**17 361**	**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**

A DIVISION OF SOLVEM CONSULTING (PTY) LTD

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							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u>										
<u>**Infrastructure**</u>		**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		–	–	–	–	–	–	–		–
<u>**Community Assets**</u>		**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
<u>**Heritage assets**</u>		–	–	–	–	–	–	–		–
								–		
<u>**Investment properties**</u>		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
<u>**Other assets**</u>		**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		–	–	–	–	–	–	–		–
<u>**Biological or Cultivated Assets**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>**Intangible Assets**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Licences and Rights		–	–	–	–	–	–	–		–
<u>**Computer Equipment**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>**Furniture and Office Equipment**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>**Machinery and Equipment**</u>		**–**	**90**	**38**	**19**	**36**	**38**	**(2)**	-4,1%	**38**
Machinery and Equipment		–	90	38	19	36	38	(2)	-4,1%	38
<u>**Transport Assets**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>**Land**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>**Zoo's, Marine and Non-biological Animals**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
<u>**Living resources**</u>		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
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**

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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
Municipality • Munisipaliteit • UMasipala Wase

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.

Witzenberg Municipality

6th Generation IDP and Budget Process Plan 2027—2032

A Municipality that cares for its community, creating growth and opportunities

Trim ref: 02/02/2/

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IDP & BUDGET PROCESS PLAN

SECTION ONE: INTRODUCTION & BACKGROUND

1.1. INTRODUCTION

The Integrated Development Plan (IDP), as the key tool for the Municipality to tackle its developmental role, represents a continuous cycle of development, planning, implementation and review. Implementation started after the adoption of the 1st - Generation IDP in 2006. Currently the municipality operates in the 5th - Generation IDP. The IDP is the strategic plan with a cycle period of five years. During its five-year life cycle the IDP is reviewed and updated annually.

The Annual Budget, in turn, provides the Medium Term Revenue & Expenditure Framework (MTREF) which sets out the financial path for the ensuing three years.

These two documents, i.e. the IDP and the Budget – along with the Performance Management System (PMS) – provide a means to assess the progress and achievements with regard to the strategic objectives of the Municipality, thus informing its financial and institutional planning.

With the input of the Provincial authority, local municipalities are continuously in the process of reviewing, improving and updating its IDP, as well as ensuring alignment with the MTREF.

This IDP and Budget Process Plan seek to address, *inter alia*, the:

- Identification of areas requiring additional attention in terms of legislative requirements, proper planning processes and sound financial management;
- Inclusion of the most current Census and own statistical data;
- Consideration and review of any other relevant and new information;
- Addressing comments received from the various role-players;
- Shortcomings and weaknesses identified through self-assessment;
- Preparation and review of sector plans and its alignment with the IDP;
- Preparation and review of the Performance Management System (PMS);
- Updating of the 5-year Financial Plan; and
- Preparation and finalization of the annual Budget in terms of the relevant legislation.

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1.2. LEGISLATIVE FRAMEWORK

1.2.1. PROCESS PLAN

In order to ensure minimum quality standards of the IDP and Budget process – and a proper coordination between and within spheres of government – the preparation of the IDP and Budget Process Plan has been regulated by both the Municipal Systems Act and the MFMA.

In terms of Section 28 of the MSA, Council must adopt an IDP and Budget Process Plan. And Section 29 of the MSA specifies that such a Process Plan must include:

- Programs that set out timeframes for the different planning steps;
- Appropriate mechanisms, processes and procedures for consultation with:
  - Local communities, both in terms of needs and priorities as well as consultation during development;
  - Organs of state, traditional authorities, and other role-players in the drafting process; and
- Binding plans and planning requirements, i.e. policy and legislation.

In terms of Section 21 of the MFMA, the Executive Mayor must co-ordinate the process for the adoption of the annual Budget and the review of the IDP and related policies so that he/she can ensure mutual consistency and credibility.

The second part of the afore-mentioned Section of the MFMA stipulates that a Process Plan with timeframes must be tabled to Council for consideration at least 10 months prior to implementation of the annual Budget.

National Treasury has provided further guidance by the issuing of MFMA Circular 10. That circular provides specific guidance with regard to six distinct steps in compilation of the IDP and Budget.

The table below highlights the six steps, with a succinct description of each step:

Steps		Process
1	**Planning**	Schedule key dates, establish consultation forums, review previous processes
2	**Strategizing**	Review the IDP, set service delivery objectives for next 3 years, consult on tariffs, indigents, credit control, free basic services etc., and consider local-, provincial- and national issues, the previous year's performance and current economic and demographic trends etc.
3	**Preparing**	Prepare the Budget, revenue and expenditure projections; draft Budget policies; consult and consider local-, provincial- and national priorities
4	**Tabling**	Table the draft IDP, the draft Budget and Budget-related policies before council; consult and consider local-, provincial- and national inputs or responses
5	**Approving**	Council approves the IDP, the Budget and related policies

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6	**Finalizing**	Publish the IDP, Budget and approve the SDBIP and performance targets

Local municipalities are required by the Municipal System Act (Act 32 of 2000) to consult and report back to communities on their planned activities as well as their performances so that communities can be afforded an opportunity to voice their opinions on the day-to-day functioning of the Municipality.

Development of an IDP Framework Plan

In terms of Section 27 of the MSA, the District Municipality must develop a Framework Plan which provides the linkage and binding relationships between the district and local municipalities in its jurisdiction area. In doing so, proper consultation, coordination and alignment of the IDP review process of the district municipality and various local municipalities can be maintained.

1.2.2. OTHER LEGISLATIVE IMPERATIVES

In an effort to comply with the current legislative framework, the host of binding legislation to be taken into consideration in the formulation of the IDP & Budget Process Plan is listed hereinunder:

- The Constitution of the Republic of South Africa, (Act 108 of 1996)
- Local Government: Municipal Demarcation Act, (Act 27 of 1998)
- Local Government: Municipal Structures Act, (Act 117 of 1998)
- Public Finance Management Act (Act 2 of 1999)
- Promotion of Access to Information Act (Act 2 of 2000).
- Local Government: Municipal Systems Act, (Act 32 of 2000)
- Local Government: Municipal Finance Management Act, (Act 56 of 2003)
- Local Government: Property Rates Act, (Act 6 of 2004)
- Inter-governmental Relations Framework Act, (Act 13 of 2005)
- Division of Revenue Act (Act 1 of 2007)
- Development Facilitation Act, (Act 67 of 1995)
- Communal Land Rights Act, (Act 11 of 2004)
- National Land Transport Transitional Act, 1999
- Housing Act, (Act 107 of 1997)
- Water Services Act, (Act 108 of 1997)
- National Water Act, (Act 36 of 1998)
- National Water Amendment Act, (Act 45 of 1999)
- Environmental Conversation Act, (Act 73 of 1989)
- National Environmental Management Act, (Act 107 of 1998)
- National Environmental Management: Air Quality Act, (Act 39 of 2004)
- National Environmental Management: Protected Areas Act, (Act 57 of 2003)

- National Environmental Management Biodiversity Act, (Act 10 of 2004)
- National Forest Act (1998)

Provincial Policies

- Western Cape Growth and Development Strategy
- Western Cape Spatial Development Framework

National Policies

- Reconstruction and Development Program (RDP), 1994
- Growth, Employment And Redistribution (GEAR); 1996
- Urban Development Framework, 1997
- Rural Development Framework, 1996
- Accelerated and Shared Growth Initiatives for South Africa (ASGISA)

Abbreviations :
IDP - Integrated Development Plan
MFMA - Municipal Finance Management Act, no 56 of 2003
MSA - Local Government Municipal Systems Act, no 32 of 2000
MTBPS - National Treasury, Medium Term Budget and Policy Statement
NT - National Treasury
PT - Provincial Treasury
SDBIP - Service Delivery Budget Implementation Plan

SECTION TWO: ORGANIZATIONAL ARRANGEMENTS

2.1 IDP / BUDGET STEERING COMMITTEE

As part of the IDP & Budget preparation process, the Mayor must establish an IDP & Budget Steering Committee. This committee must at least consist of the persons mentioned in Section 4 of the Budget and Reporting Regulations.

Section 4 of the Local Government: Budget and Reporting Regulations states the following:

Budget Steering Committee

4. (1) The mayor of a municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

(2) The Steering Committee must consist of at least the following persons:

(a) the councillor responsible for financial matters;

(b) the municipal manager;

(c) the chief financial officer;

(d) the senior managers responsible for at least the three largest votes in the municipality;

(e) the manager responsible for Budgeting;

(f) the manager responsible for planning; and

(g) any technical experts on infrastructure.

This IDP / Budget Steering Committee will act as a support structure to the Executive Mayor in providing a platform for him/her to provide political guidance and to monitor progress made in the IDP and Budget process. This Steering Committee must be reconstituted each year.

2.1.1. Composition

In order to comply with the legislative requirements, the Mayoral Committee has constituted the Witzenberg IDP/Budget Steering Committee structure as follows (inclusive political representation):

Vacant	
Vacant	
Vacant	
Vacant	
Vacant	
Vacant	
Vacant	
Vacant	

2.1.2. Terms of Reference for the IDP / Budget Steering Committee

The Terms of Reference for the IDP / Budget Steering Committee are as follows:

- To provide terms of reference for the various planning activities
- To commission research studies
- Considers and comments on:
  - ➲ Inputs from sub-committee/s, study teams and consultants
  - ➲ Inputs from provincial sector departments and support providers
- To process, summarize and document the outputs
- Makes content recommendations, and
- Prepares, facilitates and minutes all meetings

2.2 IDP REPRESENTATIVE FORUM

2.2.1 Composition of IDP Representative Forum

The IDP Representative Forum (RF) is constituted as part of the preparation phase of the IDP, and will continue its functions throughout the annual IDP Review process. The composition of the IDP Representative Forum is as follows:

- MAYCO members
- Councillors
- Ward Committees
- Community Development Workers
- Municipal Manager and Senior Managers
- Stakeholder representatives of organised groups

The ward structure for Witzenberg is shown in the table below:

Ward	Status	Towns or Areas
1	Functional	N'duli
2	Functional	Wolseley farms (toward Botha and Breë Valley)
3	Functional	Ceres West
4	Functional	PA Hamlet (including Kliprug, and a portion of Bella Vista)
5	Functional	Ceres East
6	Functional	Bella Vista (including some farms in Warm Bokkeveld)
7	Functional	Wolseley (including Montana, Pine Valley, and section of Chris Hani
8	Functional	Koue Bokkeveld farms (up until Op-Die-Berg)
9	Functional	Op-Die-Berg (including farms from Op-Die-Berg toward Citrusdal)
10	Functional	Agter Witzenberg rural (including Phase 3 & Phase 4 in PA Hamlet)
11	Functional	Tulbagh (including Chris Hani, Witzenville and surrounding farms)
12	Functional	Warm Bokkeveld rural

2.2.2 Terms of Reference for the IDP Representative Forum

The terms of reference for the IDP Representative Forum are as follows:

- Represents the interest of the municipality's constituency in the IDP process;
- Provides an organisational mechanism for discussion, negotiation and decision-making between all the stakeholders in municipal government;
- Ensures communication between all the stakeholder representatives in municipal government;
- Monitors the performance of the planning and implementation process;
- Forms a structured link between the Municipality and representatives of the public;
- Participates in decision-making within the Representative Forums;
- Analyzes and discusses issues being developed;
- Ensures that priority issues of their constituents are considered;
- Ensures that annual business plans and SDBIP are developed, based on the IDP priorities and municipal Key Performance Indicators;
- Participates in the designing of IDP project proposals; and
- Discusses and comments on the final IDP product.

Witzenberg has not as yet formally constituted an IDP Representative Forum. Council has resolved that until such time as an IDP Representative Forum is created, the current Ward Committee structures should perform the role and function assigned to the Rep Forum. This Process Plan takes cognizance thereof, and all engagements indicated in this plan as devolving upon the IDP Representative Forum will be channeled to, and administered by, the Ward Committee structures.

SECTION THREE: ROLE-PLAYERS

3.1 ROLE-PLAYERS

The following role-players have been identified:

3.1.1. External Role-players

The external role-players identified are:

- Provincial Government Departments, specifically through the LGMTEC engagements and IGR structures;
- National government, specifically DPLG and National Treasury via guidelines issued;
- Representative Forums / Civil Society; and
- The Cape Winelands District Municipality.

3.1.2. Internal Role-players

The main internal role-players, apart from all officials in the Municipalities, are identified as:

- Council
- IDP / Budget Steering Committee; and
- Manager responsible for IDP.

3.1.3 ROLES AND RESPONSIBILITIES

The responsibility of the other spheres of government is to:

- Ensure vertical alignment of the IDP and Budget with Provincial and National sector plans.
- Monitor development and review of IDP and Budget process.
- Ensure responsiveness of the IDP and Budget.
- Contribute relevant information of Provincial Sector Departments, and to
- Contribute sector expertise and technical know-how.

The responsibility of the IDP Representative Forum is to:

- Ensure that community needs and priorities are communicated
- Ensure responsiveness of the IDP and Budget
- Ensure communication lines with represented organizations, and to
- Ensure information flow.

The responsibilities of Council are to:

- Decide on and adopt the IDP & Budget Process Plan; and to
- Decide on and adopt the IDP and Budget documents.

The responsibilities of the IDP / Budget Steering Committee are to:

- Identify additional role-players to serve on the IDP Representative Forum;
- Ensure that all relevant role-players are involved;
- Ensure that the review process is undertaken in accordance with agreed timeframes;
- Ensure that the process is focused on priority issues;
- Ensure that it is strategic and implementation-orientated; and to
- Ensure that sector requirements are adhered to.

The responsibilities of the IDP Manager, with regard to this process, are to:

- Ensure that the Process Plan is finalised and presented to the IDP / Budget Steering Committee;
- Adjust the IDP according to the proposals of the MEC;
- Ensure the continuous participation of role-players;
- Monitor and record the participation of role-players;
- Ensure that appropriate procedures are followed;
- Ensure documentation is prepared properly;
- Carry out the day-to-day management of the IDP process;
- Co-ordinate inputs received such as comments and enquiries;
- Ensure responses to comments and enquiries;
- Ensure alignment of the IDP with the District Municipality's framework;
- Co-ordinate the preparation of the Sector Plans and their inclusion into the IDP documentation;
- Co-ordinate the inclusion of the Performance Management System (PMS) into the IDP; and to
- Ensure the timeous submission of IDP documents to the relevant authorities.

SECTION FOUR: MECHANISMS AND PROCEDURES FOR PARTICIPATION

4.1 FUNCTIONS AND CONTEXT OF PUBLIC PARTICIPATION

The four major functions in the public participation process are:

- Needs orientation;
- Appropriateness of solutions;
- Community ownership; and
- Empowerment.

Similar to the preparation of the IDP, the public participation process in the annual drafting of the IDP review and Budget must be institutionalized. This is done in order to ensure that all residents and stakeholders have a fair and equal right to participate in matters of governance.

4.2 MECHANISMS FOR PARTICIPATION

The following mechanisms for participation will apply:

4.2.1 IDP Representative Forum (RF)

This forum represents all stakeholders and is as inclusive as possible. Efforts will be made to bring additional organizations into the RF and ensure their continued participation throughout the process.

Until such time though that Witzenberg has established an IDP Representative Forum, the Ward Committee structure will be utilized to fulfill the RF's role.

4.2.2 Media

A vigorous communication and information-sharing or dissemination campaign aimed at reaching out to all the communities will be undertaken in terms of the annual IDP and Budget process.

The following means of communication will be utilized:

- Municipal Website & Intranet;
- Notices at all Municipal Offices,
- Municipal Accounts;
- Loud-hailing the day before local Imbizo's (Meetings); and
- Advertisements in local news papers.

4.2.3 Information sheets

Information sheets will be prepared in English, Afrikaans and Xhosa, and will be distributed via the Ward Committee structure and/or Representative Forum. Information sheets will also be displayed on the Municipal Notice Boards, Municipal Website, in local media, and included in monthly municipal accounts.

4.2.4 Sector engagements

Dates, time and venues will be communicated in writing to each stakeholder at least seven days prior to the meetings. It is the responsibility of stakeholders to notify the Municipality of any changes in representatives, or contact details.

4.2.5 Local Imbizo's (Meetings)

All venues will be selected in a manner that ensures and enhances easy access for all community members to attend. Meetings should be either ward-based or per town / neighborhood, considering the size and distance.

Times chosen for the meetings should ensure maximum attendance by all the households. Venues will be prepared half an hour before starting time to allow community members to be properly seated before commencement of the session.

The communication medium will be the predominant language of the community, with arrangements for translation / interpretation, as the need may be.

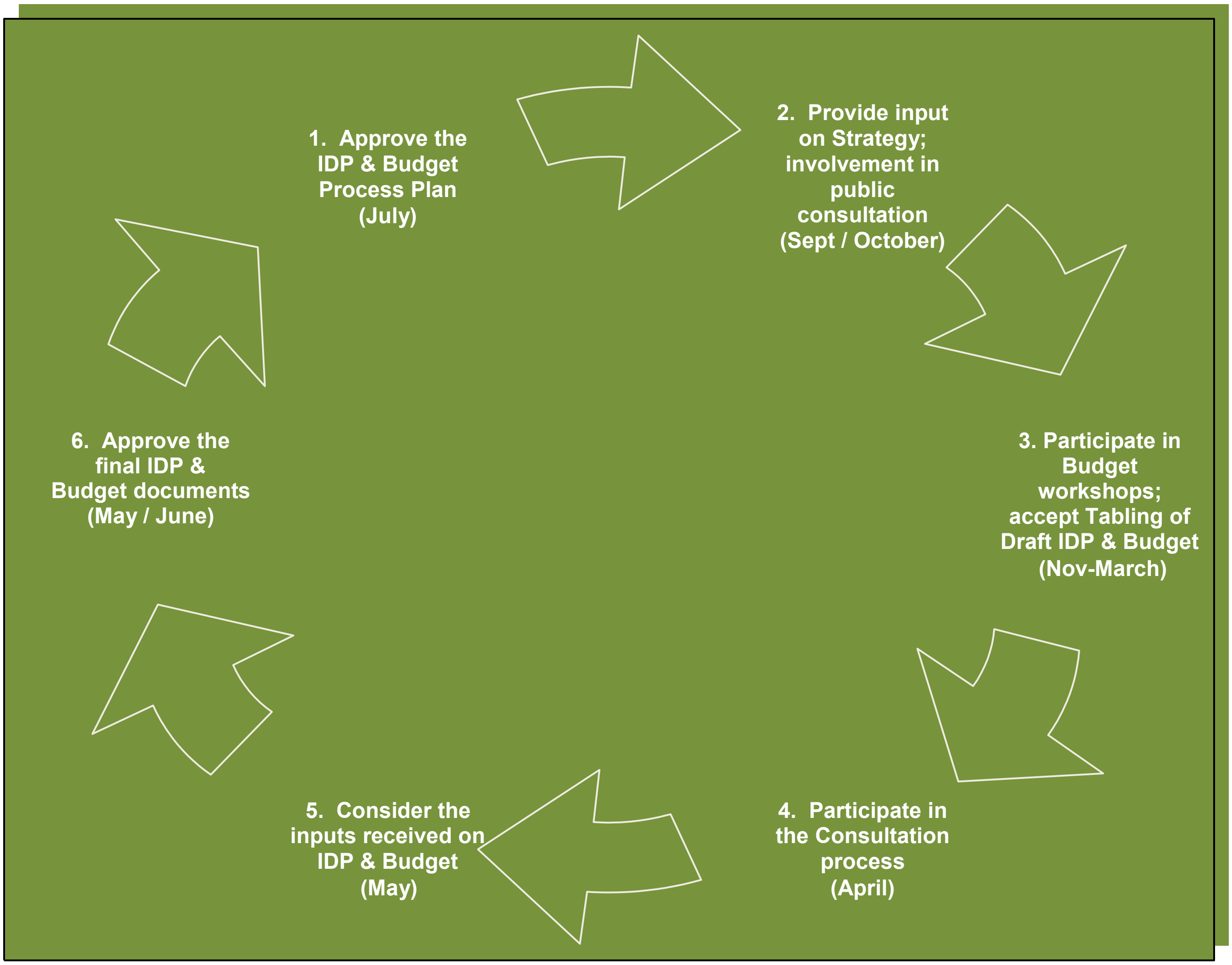
4.3 PROCEDURES / PROCESSES FOR PARTICIPATION

4.3.1 IDP Representative Forum

The IDP Representative Forum (when formally constituted and functional) will meet as indicated in the Process Plan.

4.3.2 Council Approval

The involvement of Council in the IDP and Budget compilation process is best illustrated in the process flow diagram below:



4.3.3 Newspapers

An outcome report will be submitted to the local newspaper on the completion of the adopted IDP and Budget documents, as well as an information spreadsheet on the key elements of the Final IDP and Budget.

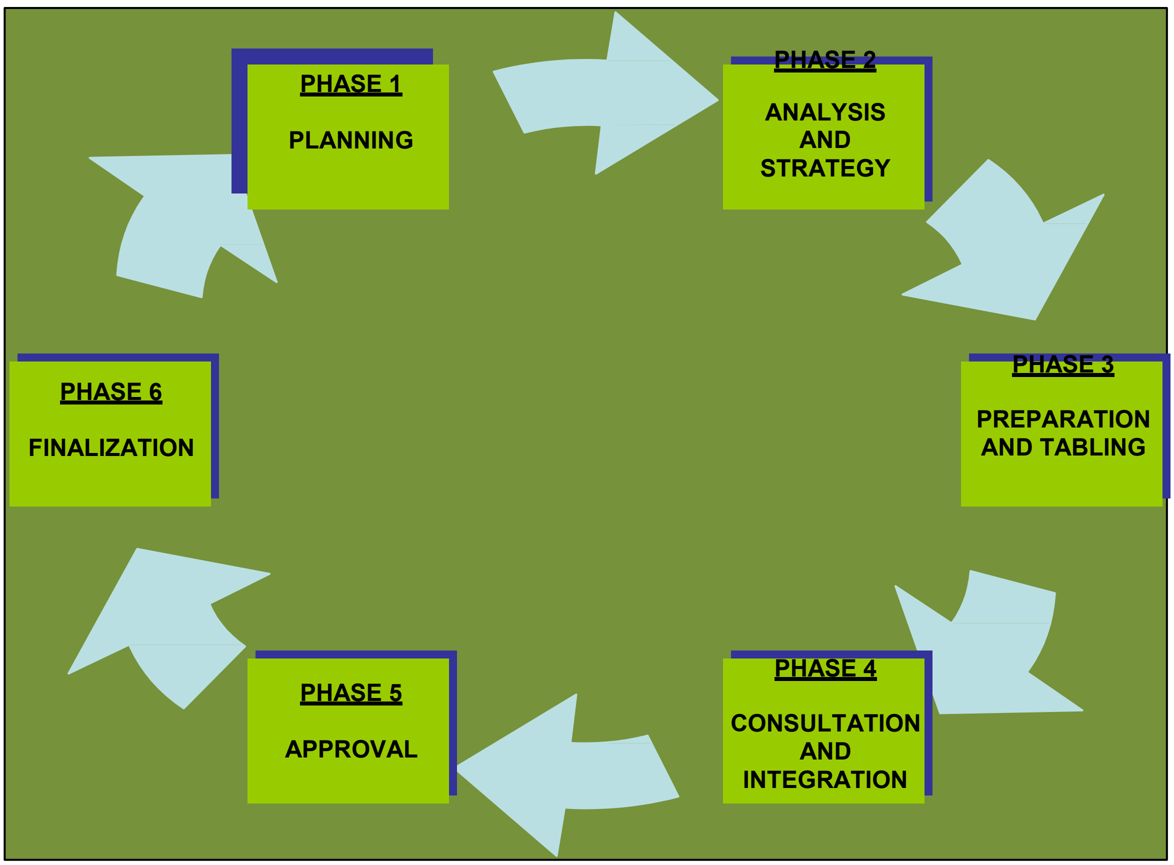
4.3.4 Information Sheets

At the completion of each phase an information sheet will be prepared in the three dominant languages, namely English, Afrikaans and Xhosa, providing an executive summary of the outcomes of the particular phase.

SECTION FIVE: ACTION PROGRAM

5.1 PHASES OF THE IDP AND BUDGET PROCESS

The IDP and Budget process speaks to Planning, Preparation, Implementation and Monitoring of the IDP, Budget, and the Performance Management System. The six distinct phases in the IDP and Budget process are indicated in the diagram below:



PHASE 1 - PLANNING

During this phase the Process Plan is divided into activities, and for each activity a timeframe is allocated as well as a linkage to the responsible person for each activity.

The Process Plan is compiled via a process of consultation with all the role-players.

PHASE 2 – ANALYSIS AND STRATEGY

Phase 2 comprises two stages, namely the Analysis and the Strategy formulation stages. For successful forward planning it is imperative to understand precisely what the current situation is as well as the historical trends. Therefore, both external and internal influences must be taken into account. And since all strategies and interventions are to be ward-based, all analyses, as far as possible, should speak to wards.

A proper analysis includes consultation with the whole spectrum of stakeholders, including the general public, as well as a thorough institutional assessment. It is important that all the stakeholders must have a common understanding of the gaps as well as the available resources – i.e. human, financial, property, plant and equipment.

Once the current resources and needs assessment has been completed, then only the formulation of a credible strategy to cover those gaps is possible.

PHASE 3 – PREPARATION AND TABLING

There are four distinct processes dealt with almost simultaneously in this phase, namely

- Preparation of draft Capital program (Next 3 years)
- Preparation of draft Operational Budget (Next 3 years)
- Preparation of draft Adjustment Budget, if necessary, and the
- Updating of the IDP.

And then the tabling of the following drafts is to be made, namely:

- ➲ Annual Report;
- ➲ Adjustment Budget;
- ➲ IDP; and
- ➲ Annual Budget.

PHASE 4 – CONSULTATION AND INTEGRATION

Consultation is done with three different types of stakeholders, namely: Government through LGMTEC's; structured civil society through IDP Representative Forum and/or Ward Committee structures, and with the community through Imbizo's/meetings in the different wards, neighborhoods or towns. All inputs, comments and objections received throughout this phase are considered, and recommendations are prepared. Thereafter the IDP and Budget is tabled to Council for consideration.

PHASE 5 – APPROVAL

Once the IDP and Budget documents are tabled, Council considers it for approval. Approval must take place before the start of the new financial year.

PHASE 6 – FINALIZATION

Once the IDP and Budget have been approved, the final documents are published. The Service Delivery and Budget Implementation Plan (SDBIP) is then developed. The performance agreements are also drafted, based on the approved documents.

TIME SCHEDULE: KEY DATES AND RESPONSIBILITIES IN THE PHASES OF THE PROCESS PLAN

The detailed activities in each phase are disclosed in the following matrix:

5.2.1 PHASE 1 - PLANNING	Start 01/07/2026	Finish 31/08/2026	Responsibility
Activities			
Compile the IDP & Budget draft Process Plan with time schedule	01/07/2026	15/07/2026	Manager: IDP
Senior Management to discuss the Draft Process Plan	15/07/2026	20/07/2026	Municipal Manager
MAYCO meeting to consider the Process Plan	21/07/2026	24/08/2026	Municipal Manager
Draft Process Plan to be tabled to Council	27/07/2026	31/07/2026	Executive Mayor
NATIONAL WOMEN'S DAY	09/08/2026		
Process Plan to be tabled to Council for adoption (At least 10 months before the Budget year)	17/08/2026	31/08/2026	Executive Mayor
Other activities during this phase			
Witzenberg Municipality Inter-Governmental Relations Forum	01/08/2026	30/08/2026	Manager IDP
Preparation of reports: ➲ 4th Quarter SDBIP report ➲ June Section 71 Report / Grant Report			Man: Performance CFO CFO
Compilation of: ➲ Roll over Adjustment Budget (Capital only) ➲ Annual Financial Statements ➲ Draft Annual Report information			Manager: Budget Manager: Budget CFO
Provincial Integrated Development Plan Managers Forum	01/09/2026	30/09/2026	Department of Local Government

5.2.2 PHASE 2 – ANALYSIS AND STRATEGY	Start 01/09/2026	Finish 30/11/2026	Responsibility
Activities			
Stage 1(a): ANALYSIS	**01/09/2026**	**01/10/2026**	
Performance Analysis			
Assess the municipal performance (Strengths & Weaknesses)	01/09/2026	21/09/2026	Manager: Performance
Review the Performance Management System	01/09/2026	21/09/2026	Manager: Performance
Review the annual performance against SDBIP's	01/09/2026	21/09/2026	Manager: Performance
Financial Analysis	01/09/2026	21/09/2026	
Assess the municipal financial position and capacity (based on Financial Statements of previous Budget year)	01/09/2026	21/09/2026	CFO
Review Budget-related policies and set policy priorities for next 3 years	01/09/2026	21/09/2026	CFO
Determine the funding/revenue potentially available for next 3 years	01/09/2026	21/09/2026	Manager: Income
Determine the likely financial outlook and identify changes to fiscal strategies	01/09/2026	21/09/2026	Manager: Budget
Refine funding policies; review tariff structures	01/09/2026	21/09/2026	CFO
Situational Analysis	01/09/2026	21/09/2026	
Review current realities and examine changing conditions and information within each directorate: ➲ Spatial ➲ Legislative ➲ Institutional	01/09/2026	21/09/2026	SNR MANAGEMENT
Analyze the Strategic Calendar and Joint Planning Initiatives(JPI's) to determine interventions	01/09/2026	21/09/2026	Manager: IDP
Review Organogram to assess institutional capacity	01/09/2026	21/09/2026	Manager: HR
Closing of Analysis	01/09/2026	21/09/2026	
Management strategic workshop on analysis (All responsible persons to prepare 45 min presentations)	01/09/2026	21/09/2026	Manager: IDP
Strategic session with Mayco & Council on finalization of Analysis Phase	21/09/2026	02/10/2026	Snr Management

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5.2.2 PHASE 2 – ANALYSIS AND STRATEGY	Start 01/09/2026	Finish 13/11/2026	Responsibility
Activities			
Stage 1(b): CONSULTATION	**01/10/2026**	**13/11/2026**	
Publish Public Consultation timetable	01/09/2026	30/10/2026	Manager: IDP
Mail invitations to Sector representatives / IDP Representative Forum (RF)	01/09/2026	30/10/2026	Manager: IDP
Media- & Awareness Campaign to encourage public and sector participation in the IDP/Budget process	01/09/2026	30/10/2026	Public Part. Officer Manager: IDP
HERITAGE DAY	24/09/2026		
Finalize consultation presentations (Presentation based on outcome of analysis & linked to ward-based planning priorities)	23/09/2026	27/09/2026	Snr Management
Community Imbizo's / Jamboree Meetings:			
Prince Alfred's Hamlet	01/10/2026	13/11/2026	Exec. Mayor
N'duli	01/10/2026	13/11/2026	Exec. Mayor
Wolseley	01/10/2026	13/11/2026	Exec. Mayor
Bella Vista	01/10/2026	13/11/2026	Exec. Mayor
Ceres	01/10/2026	13/11/2026	Exec. Mayor
Op Die Berg	01/10/2026	13/11/2026	Exec. Mayor
Tulbagh	01/10/2026	13/11/2026	Exec. Mayor
Forum & sector meetings: Business & Agriculture	01/10/2026	13/11/2026	Exec. Mayor
Meetings with Ward Committees	01/10/2026	13/11/2026	Exec. Mayor
IGR engagement to obtain sector Budget commitments	01/10/2026	13/11/2026	Manager: IDP
INTER-GOVERNMENTAL ALIGNMENT: Presentation to District and Provincial Sector Departments		To be announced	Municipal Manager
Stage 2: STRATEGY	**01/10/2026**	**30/11/2026**	
Revise and update the Financial Plan	01/10/2026	30/11/2026	CFO
2-day Workshop: MAYCO & Management to incorporate the outcomes of the Analysis Phase and to determine any new developmental objectives	13/11/2026	04/12/2026	Municipal Manager
Workshop with Council to review the Vision, Mission, Strategic Objectives, and to refine the SDF	13/11/2026	04/12/2026	Municipal Manager
Other activities during this phase			
Preparation of reports: ➲ August Section 71 Report / Grant Report ➲ September Section 71 Report / Grant Report ➲ Witzenberg Municipality Inter-Governmental Relations Forum	16/11/2026	30/11/2026	CFO CFO Man: Performance Dir. Community Development/ Manager: IDP
2026 Local Government Elections Provincial Integrated Development Plan Managers Forum	04/11/2026 02/12/2026	04/11/2026 13/12/2026	Department of Local Government

5.2.3 PHASE 3 – PREPARATION AND TABLING	Start 30/11/2026	Finish 28/02/2027	Responsibility
Activities			
Stage 1: CAPITAL PROJECTS AND PROGRAMS	**04/11/2026**	**30/11/2026**	
Departments provide details of all newly identified projects.		25/11/2026	All Managers
Development of Ward/Area-based Project Plans	01/11/2026	15/11/2026	Manager: IDP; Manager: Budget
Dept Finance provide working papers for capital project prioritization	01/11/2026	15/11/2026	Manager: Budget
Management workshop to prioritize Capital Programs and Projects for next 3 years	13/11/2026	04/12/2026	Snr Management
Workshop with Council to finalize draft capital program	13/11/2026	04/12/2026	Municipal Manager
Stage 2(a): ADJUSTMENT BUDGET	**01/12/2026**	**28/02/2027**	
Dept Finance provide working papers for adjustment Budget	01/12/2026	13/12/2026	Manager: Budget
Departments provide responses to Adjustment Budget	14/12/2026	11/01/2027	All Managers
Dept Finance to consolidate all information received	11/01/2027	15/01/2027	Manager: Budget
Workshop with MAYCO to finalize draft Adjustment Budget	18/01/2027	22/01/2027	CFO
Tabling of Adjustment Budget	25/01/2027	29/01/2027	Exec. Mayor
Stage 2(b): OPERATIONAL BUDGET	**01/12/2026**	**28/02/2027**	
Dept Finance provide working papers for Operational Budget	01/12/2026	13/12/2026	Manager: Budget
Departments provide inputs on Operational Budget	14/12/2026	11/01/2027	All Managers
Dept Finance to consolidate all information received	11/01/2027	15/01/2027	Manager: Budget
1st Workshop with MAYCO to finalize Operational Budget & Capital program	08/02/2027	12/02/2027	CFO
2nd Workshop with MAYCO to finalize Operational Budget & Capital program, if needed	15/02/2027	19/02/2027	CFO

5.2.3 PHASE 3 – PREPARATION AND TABLING	Start 30/11/2026	Finish 31/03/2027	Responsibility
Activities			
Stage 3: UPDATING OF IDP	**04/01/2027**	**28/02/2027**	
Update of IDP with most recent information	04/01/2027	29/01/2027	Manager: IDP
IDP Office to provide draft IDP document for scrutiny by departments	01/02/2027	12/02/2027	Manager: IDP
Departments provide inputs on draft IDP	15/02/2027	26/02/2027	All Managers
IDP Office to consolidate all information received and to compile the draft IDP	01/03/2027	05/03/2027	Manager: IDP
Workshop with Mayco on draft IDP, Operational Budget & Capital program	08/03/2027	16/03/2027	Exec. Mayor
Workshop with Council on IDP, Operational Budget & Capital program	16/03/2027	23/03/2027	Exec. Mayor
Tabling of Draft IDP & Budget	23/03/2027	31/03/2027	Exec. Mayor
Other activities during this phase			
Review Auditor- General's report			CFO
Witzenberg Municipality Inter-Governmental Relations Forum	15/03/2027	31/03/2027	Manager: IDP
Preparation/submission of reports: ➲ October Section 71 Report / Grant Report ➲ November Section 71 Report / Grant Report ➲ Compilation of draft Annual Report ➲ December Section 71 Report / Grant Report ➲ 2nd Quarter SDBIP Report ➲ Half year performance assessment ➲ MinMay Tech/JPI's and MGRO			CFO CFO Mun. Manager CFO Man: Performance CFO Mun. Manager Mun. Manager CFO CFO Dept Local Government
Provincial Integrated Development Plan Managers Forum	02/03/2027	31/03/2027	Department of Local Government

5.2.4 PHASE 4 – CONSULTATION & INTEGRATION	Start 01/04/2027	Finish 15/05/2027	Responsibility
Activities			
INTER-GOVERNMENTAL ENGAGEMENTS			
Submit and Publish the IDP, PMS, annual Budget and other required documents to relevant departments for comments and submissions	01/04/2027	10/04/2027	Manager: IDP
Council calls for inputs from sectors and community with closing date of 30 April 2026	01/04/2027	30/04/2027	Manager: IDP
LGMTEC engagement		To be announced	Prov. Government
Update information obtained during LGMTEC's	01/04/2027	30/04/2027	Manager: IDP
District municipality engagement with B-municipalities		To be announced	Municipal Manager
PUBLIC CONSULTATION			
Publish Public Engagement timetable in the media, and distribute internally	01/04/2027	30/04/2027	Manager: IDP
Mail invitations to Sector representatives / IDP Representative Forum	01/04/2027	30/04/2027	Manager: IDP
Community Imbizo's / Meetings:			
Prince Alfred's Hamlet	01/04/2027	30/04/2027	Exec. Mayor
N'dul	01/04/2027	30/04/2027	Exec. Mayor
Wolseley	01/04/2027	30/04/2027	Exec. Mayor
Bella Vista	01/04/2027	30/04/2027	Exec. Mayor
Ceres	01/04/2027	30/04/2027	Exec. Mayor
Op Die Berg	01/04/2027	30/04/2027	Exec. Mayor
Tulbagh	01/04/2027	30/04/2027	Exec. Mayor
Forum & sector meetings: Business & Agriculture	01/04/2027	30/04/2027	Exec. Mayor
Meetings with Ward Committees	01/04/2027	30/04/2027	Exec. Mayor
IGR engagement to obtain sector Budget commitments	01/04/2027	30/04/2027	Manager: IDP

5.2.4 PHASE 4 – CONSULTATION & INTEGRATION	Start 01/04/2027	Finish 17/05/2027	Responsibility
Activities			
INTEGRATION			
Dept Finance to consolidate all information, comments and objections received on Budget	03/05/2027	10/05/2027	Manager: Budget
Screen and refine all Project Proposals	03/05/2027	10/05/2027	Manager: Projects

Refine the Spatial Development Framework	03/05/2027	10/05/2027	Snr Town Planner
Compile all Business Plans	03/05/2027	10/05/2027	All departments
Populate the SDBIP templates	03/05/2027	10/05/2027	All departments
Management considers submissions made by community, National and Provincial Treasury	03/05/2027	10/05/2027	Manager: Budget
Prepare a summary of the revised IDP	03/05/2027	10/05/2027	Manager: IDP
MAYCO meeting to consider the submissions and, if necessary, to revise the IDP and Budget	11/05/2027	18/05/2027	Municipal Manager
Other activities during this phase			
~~Witzenberg Municipality Inter-Governmental Relations Forum~~	~~08/04/2027~~	~~18/04/2027~~	~~Dir. Community Development~~
Preparation of reports: ➲ 3rd Quarter SDBIP Report ➲ March Section 71 Report / Grant Report			Man: Performance CFO CFO

5.2.5 PHASE 5 – APPROVAL	Start 20/05/2027	Finish 31/05/2027	Responsibility
Activities			
Council workshop on draft Reviewed IDP and Annual Budget	19/05/2027	24/05/2027	Municipal Manager
Council meeting to approve Revised IDP, Performance Management measures and targets and the Annual Budget (At least 30 days before the new Budget year)	25/05/2027	31/05/2027	Municipal Manager

5.2.6 PHASE 6 – FINALIZATION	Start 02/06/2027	Finish 30/06/2027	Responsibility
Activities			
Management workshop to finalize the SDBIP's	01/06/2027	11/06/2027	Manager: Budget
Publish the IDP, annual Budget, all Budget-related documents and policies on the municipal website	01/06/2027	11/06/2027	Manager: IDP
Publish the 2026/2027 tariffs for public comment	01/06/2027	11/06/2027	Manager: Budget
Submit a copy of the IDP to the MEC, DPLG and Treasury (within 10 days of adoption)	01/06/2027	11/06/2027	Manager: IDP
Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan)	01/06/2027	11/06/2027	Manager: IDP

Publish a summary of the IDP and Budget in newspaper	01/06/2027	11/06/2027	Manager: IDP
Submit to Executive Mayor a draft SDBIP for the Budget year (within 14 days of approval of the Budget)	01/06/2027	11/06/2027	Municipal Manager
Submit to the Mayor drafts of the annual performance agreements (within 14 days of approval of Budget)	01/06/2027	11/06/2027	Municipal Manager
Make public the performance agreements of the Municipal Manager and senior managers (no later than 14 days after approval of the plan)	01/06/2027	11/06/2027	Municipal Manager
Submit the approved Budget to the National Treasury and the Provincial Treasury	01/06/2027	11/06/2027	CFO
Preparation of reports: ➲ May Section 71 Report ➲ Grant Reports	 01/06/2027 01/06/2027	 11/06/2027 11/06/2027	 CFO CFO
Provincial Integrated Development Plan Managers Forum	01/06/2027	30/06/2027	Department of Local Government
The Mayor takes steps to ensure that the SDBIP is approved (within 28 days of approval of Budget)	14/06/2027	30/06/2027	Exec. Mayor
Make public the projections, targets and indicators in the SDBIP (within 14 days of approval of SDBIP)	14/06/2027	30/06/2027	CFO
Publish the performance agreements and service delivery agreements on the municipal website	21/06/2027	30/06/2027	Municipal Manager
Submit copies of the performance agreements to Council and the MEC for Local Government	21/06/2027	30/06/2027	Municipal Manager

6. CONCLUSION

The IDP and Budget Process Plan ensure that the role-players within the process are well prepared. All activities outlined within this document have been prepared in close inter-relation with the Framework that governs both the District and all Local municipalities.

8.1.4(a)

WITZENBERG

MUNISIPALITEIT UMASIPALA MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Director: Finance

DATUM / DATE: 18 August 2026

VERW. / REF.:

2026/2027 ADJUSTMENT BUDGET FOR CONSIDERATION

1. **PURPOSE**

The purpose of this memorandum is to present the 2026/2027 adjustments budget for formal consideration and to provide the necessary background and legislative context supporting the recommended approval process.

2. **LEGAL FRAMEWORK**

Chapter 4 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) ("MFMA") provides the legislative framework for municipal budgets. Section 28 of the MFMA specifically regulates adjustments budgets and is quoted below for ease of reference:

*"**28. Municipal adjustments budgets.**—(1) A municipality may revise an approved annual budget through an adjustments budget.*

(2) An adjustments budget—

(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorise the utilisation of projected savings in one vote towards spending under another vote;

(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(f) may correct any errors in the annual budget; and

(g) may provide for any other expenditure within a prescribed framework.

(3) An adjustments budget must be in a prescribed form.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

(5) When an adjustments budget is tabled, it must be accompanied by—

(a) an explanation how the adjustments budget affects the annual budget;

(b) a motivation of any material changes to the annual budget;

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and

(d) any other supporting documentation that may be prescribed.

(6) Municipal tax and tariffs may not be increased during a financial year.

(7) Sections 22 (b), 23 (3) and 24 (3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget."

Regulation 23 of the Local Government: Municipal Finance Management Act: Municipal Budget and Reporting Regulations further prescribes the applicable timeframes for the tabling of municipal adjustments budgets and is quoted below:

"Timeframes for tabling of adjustments budgets

23. (1) An adjustment budget referred to in Section 28(2)(b),(d) and (f) of the act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

(2) Only one adjustment budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub regulation (3) applies.

(3) If a national or provincial adjustments budgets allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

(4) An adjustments budgets referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred and within the time period set in section 29(3) of the Act.

(5) *An adjustment budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council* ***by 25 August of the financial year following the financial year to which the roll-overs relate****.*

(6) *An adjustment budget contemplated in section 28(2)(g) of the Act may only authorise unauthorised expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –*

a) dealt with as part of the adjustment budget contemplated in sub regulation (1); and
b) a special adjustment budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act."

2 PROGRESS TO DATE

The 2026/2027 annual budget was approved by Council during May 2026. Subsequent budgetary adjustments have been identified and are submitted for consideration in accordance with the applicable legislative framework and prescribed municipal budget process.

3. DISCUSSION

Council's approval is requested for the proposed adjustments to the 2026/2027 budget, as detailed in the attached budget report and supporting schedules. The proposed adjustments are submitted to ensure that the approved budget remains aligned with current financial requirements, available funding, and applicable statutory provisions.

4. RECOMMENDATION

a) That Council approves the 2026/2027 adjustments budget of Witzenberg Municipality, as contained in the accompanying budget documentation, including the following prescribed budget tables:

i. Table B1 – Budget Summary;
ii. Table B2 – Adjustments Budget Financial Performance by Standard Classification;
iii. Table B3 – Budgeted Financial Performance by Vote;
iv. Table B4 – Adjustments Budget Financial Performance by Revenue Source; and
v. Table B5 – Budgeted Capital Expenditure by Vote, Standard Classification and Funding.

Submitted for consideration.

HJ KRITZINGER
DIRECTOR: FINANCE

8.1.4(b)

WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

Medium Term Revenue and Expenditure Framework

Adjustments Budget 2026/2027 to 2028/2029

Table of Contents

Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
AFS – Annual Financial Statements.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
CFO – Chief Financial Officer
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised 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 the Municipality
IUSP – Informal Settlements Upgrading Partnership Grant
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.
MIG – Municipal Infrastructure Grant
MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. 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 the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
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 the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, expenditure 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.
Vote – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved: • Budget & Treasury Office – Director: Financial services • Civil Services - Director: Technical services • Community & Social Services – Director: Community services • Corporate Services – Director: Corporate services • Electro Technical Services - Director: Technical services • Executive & Council – Municipal Manager • Housing– Director: Community services • Planning - Director: Technical services • Public Safety– Director: Community services • Sport & Recreation– Director: Community services

PART 1 – ADJUSTMENTS BUDGET
Section 1 – Mayor's Report

Speaker
Aldermen
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Representatives of Provincial Government
Municipal Manager
Directors and officials

Introduction

It is my privilege to present to you the Roll-over Adjustments Budget for the 2026 / 2027 financial year.

This adjustment budget seeks to adjust and include unspent funds from the previous financial year as well as including contribution received from grantors. It is drafted in terms of the requirements of the MFMA and seeks to adhere to the stipulations of section 28 of the MFMA.

The reason for the tabling of this adjustment budget is fully disclosed in the executive summary of this report.

Tabling

Honourable Speaker, I recommend that the adjustments budget be approved.

COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Section 2 – Resolutions

ADJUSTMENTS MTREF 2026/2027

The resolutions tabled at Council for consideration with approval of the adjustments budget will be:

RECOMMENDATION:

a) That the adjustment budget of Witzenberg Municipality for the financial year 2026/2027 as set out in the budget documents attached be approved:

i. Table B1 - Budget summary;
ii. Table B2 - Adjustments Budget Financial Performance (by standard classification);
iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote;
iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.

(b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

Section 3 – Executive Summary

3.1 Introduction

Adjustments to both the operating and capital budget are required to make provision for adjustments in expected expenditure and certain capital projects for the financial year.

Capital budget

In summary the capital budget has been adjusted as follow:

Department	Project Description	Budget 2025-2026	Expenditure 2025-2026	Application for Roll over
Water Distribution	Capex Security upgrades	R 2 096 666	R 1 858 052	R 238 614
Water Distribution	Capex Nduli upgrade and replace water pipe along R	R 1 309 958	R 142 690	R 1 167 268
Recreational Land	Capex Sports Facilities Upgrade Tulbagh	R 1 772 778	R 238 170	R 1 534 608
Parks	Capex Plant & Equipment	R 1 080 924	R 961 388	R 119 536
Recreational Land	Capex Sportsground Development & Upgrading	R 545 113	R 493 022	R 52 091
Traffic	Capex Building Upgrade Traffic Department	R 298 127	R 54 065	R 244 062
Council Cost	Capex Furniture & Equipment	R 685 450	R 623 135	R 288 724
Library Services	Capex Library Nduli	R 917 590	R 0	R 917 590
Library Services	Capex Nduli Library Furniture & Equipment	R 200 000	R 0	R 200 000
Library Services	Capex Library Nduli	R 1 739 130	R 1 151 810	R 587 320
Mechanical Workshop	Capex Vehicle Replacement Programme	R 7 385 038	R 7 349 826	R 35 212
Mechanical Workshop	Capex Workshop Building Upgrade	R 300 000	R 0	R 300 000
Water Distribution	Capex Network- Water Pipes & Valve Replacement	R 2 431 267	R 2 144 887	R 286 380
Solid Waste (Garden)	Capex Bulk Waste Container Bins	R 1 052 000	R 942 727	R 109 273
	Total Capital Budget	**R 21 814 041**	**R 15 959 772**	**R 6 080 677**

Reasons why Capital allocations were not spent:

1. **Water Distribution – Capex Security upgrades:** Project completed more than 70%. This project is a multi-year project with a commencement and completion date of 2025/2026FY and 2026/2027FY, respectively. The unspent CRR is required for completion of the project.
2. **Water Distribution – Capex Nduli upgrade and replace water pipe along R:** Project is more than 50% complete. This project is a multi-year project with a commencement and completion date of 23 February 2026 and September 2026, respectively. At year end the project was 57% completed. Project is funded by MIG and Counter Funding from the CRR. 100% of MIG was spend, a portion of the CRR remained unspent at year-end. The unspent CRR is required for completion of the project.
3. **Recreational Land – Capex Sports Facilities Upgrade Tulbagh:** Project is more than 60% complete. Delays were caused by winter conditions, which restricted access for the installation of the sub-surface drainage system on A and B fields. Additional provision is also required for increased professional fees and contingencies.
4. **Parks – Capex Plant & Equipment:** The tender for the purchase of containers for the Kluitjieskraal and Wolseley sports fields could not be awarded before 30 June 2026.

5. **Recreational Land – Capex Sportsground Development & Upgrading:** The tender for the purchase of containers for the Kluitjieskraal and Wolseley sports fields could not be awarded before 30 June 2026.
6. **Traffic – Capex Building Upgrade Traffic Department:** The project could not be completed before the end of the financial year and remains in progress. The safe is a legislative requirement in terms of the Firearms Control Act, with completion expected by mid-August 2026. No capital funding is available for Protection Services in the 2026/2027 financial year.
7. **Council Cost – Capex Furniture & Equipment:** Project was 50% complete by the end of June 2026. Delays were due to installation requirements and equipment shortages.
8. **Library Services –** Capex Nduli Library Building & Furniture: Delay in SCM process. Contractor appointed and is on-site
9. **Mechanical Workshop - Capex Vehicle Replacement Programme:** The approved project activities for the 2025/26 financial year were completed. Due to prudent financial management and cost savings achieved during implementation, a portion of the capital replacement reserve (CRR) remained unspent at year-end. In accordance with the approved objectives, the unspent funds will be utilised for the procurement of Hydraulic Powered Bucket machines for the Roads & Stormwater Department. included in the 2026/27 procurement plan.
10. **Mechanical Workshop - Capex Workshop Building Upgrade:** Due to SCM challenges this project could not be commence with during the 2025/26 financial. Upgrades to the workshop remains a high priority.
11. **Water Distribution - Capex Network- Water Pipes & Valve Replacement:** This project is a multi-year project with a commencement and completion date of 2025/2026FY and 2026/2027FY, respectively. The unspent CRR is required for completion of the project.
12. **Solid Waste (Garden) - Capex Bulk Waste Container Bins:** This project is a multi-year project with a commencement and completion date of 2025/2026FY and 2026/2027FY, respectively. The unspent CRR is required for completion of the project.

Operational Budget

Operating Revenue Budget Adjsutments

Department	Item Description	Project	Amount
Finance	Surcharges & Taxes (Water Resilience)	Telemetry	R 54 130
Social	Public Contributions (Belguim)	Community Development Initiatives	R162 200
Environmental	Public Contributions (Perdekraal)	Catchment & Forestry	R 1 886 263
Traffic	Community Safety CWDM	Safety Project	R 26 510
Waste	EPWP	Epwp Project	R 5 000 000
Water	Water Resilience	Telemetry	R 360 870
		Total	**R 7 489 973**

The reasons for the revenue adjustments are explained in Operational & Capital Expenditure adjustments below

In summary the operational budget has been adjusted as follow:

Operating Expenditure Budget Adjustments – Unspent funds

Department	Item Description	Project	Budget 2025-2026	Expenditure 2025-2026	Application for Roll over
Environmental Protection	Salaries,Wages and Allowances; Social Contributions; Inventory Consumed;Transport; Operational Cost; Consumables; Business and Advisory; Contractors;Outsourced Services	Typical Work Streams Catchment and Forestry	R 1 140 748	R 451 237	R 689 011
Traffic	Operational Cost: Uniform and Protective Clothing	Typical Work Streams Public Protection and Safety	R 65 000	R 38 489	R 26 510
Recreational Land	Inventory Consumed; Consumables; Salaries, Wages and Allowances; Advertising, Publicity and Marketing; Business and Advisory; Operational Cost; Outsourced Services; Social Contributions; Contractors; Insurance Underwriting	Typical Work Streams EPWP Project	R 233 007	R 70 806	R 162 200
Social	Materials & Supplies, Training & Awareness	Typical Work Streams Community Development Initiatives	R 124 783	R 97 469	27 314
		Total	**R 1 563 538**	**R 658 003**	**R 905 035**

Reasons why Expenditure allocations were not spent

1. **Environmental Protection - Typical Work Streams Catchment and Forestry:** The approved project activities for the 2025/26 financial year were completed. A portion of the external operational grant remained unspent at year-end. In accordance with the approved grant objectives, the unspent funds will be utilised to implement the environmental activities included in the 2026/27 operational plan.

2. **Traffic - Typical Work Streams Public Protection and Safety:** Challenges with the uniform tender. The uniform tender was only advertised in July. The funds are needed for uniform for neighbourhood watches. Funds were provided by Cape Winelands.

3. **Recreational Land - Typical Work Streams EPWP Project:** Planning for projects already done with Essen

4. **Social – Typical Work Streams Community Development** – Roll over of CDW funds subject to approval by Province. Funds to be utilized for community development initiatives.

Operating Expenditure Budget Adjustments – Additional Allocations

Department	Item Description	Project	Amount
Environmental Protection	Employee Related Costs, Contracted services, Materials and supplies, Travelling	Biodiversity Project	R1 207 000

Department	Item Description	Project	Amount
Technical	Wages, PPE, Materials & Supplies	Epwp Project (CWDM)	R 4 371 380
		Total	**R 5 578 380**

Reason for inclusion of allocations

1. **Technical Department EPWP Project**: Additional Funds received from Cape Winelands for a cleaning project.

Capital Budget Adjustments – Additional Allocations

Department	Item Description	Project	Amount
Mechanical Workshop	Capital Acquisitions	Capex Vehicle Replacement Two Tractors	**R 628 620**
Environmental Protection	Air quality equipment	Air quality Management	**R 100 000**
Water	Capital Acquisitions	Capex Telemetry system	**R 360 870**
		Total	**R 1 089 490**

Reason for inclusion of allocations

1. **Mechanical Workshop – Vehicle Replacement:** Additional Funds received from Cape Winelands for a cleaning project.
2. **Environmental Protection: Biodiversity & Air Quality Management projects**: Implementation of annual agreements concluded with Perdekraal Wind Farm.
3. Additional Provincial Allocation for the implementation of telemetry system and related equipment

3.2 **Provision of basic services:** The provision of basic services will be improved by the approval of the adjustment budget.

3.3 Effect of the adjustment budget

3.3.1 Service delivery and budget implementation plan

Except for the adjustment of the monthly revenue and expenditure targets, the impact to the SDBIP in terms of target adjustments is highlighted in SDBIP report.

3.3.2 Service delivery agreements

None

3.3.3 Medium term revenue and expenditure framework
The impact to the outer years is minimal.

3.3.4 Long term financial sustainability
The approval of the adjustment budget will have no effect on the long-term financial sustainability of the municipality.

3.4 Adjustment highlights
The adjustments budget seeks to comply with section 28 of the MFMA. Therefore, all adjustments are discussed according to the relevant sub-sections of Section 28 of the MFMA.

3.4.1 Correction of expenditure.
No material items

3.4.2 Appropriation of additional revenues
Additional Allocations for Belguim & CWDM & Perdekraal Funded projects were included as adjustments

3.4.3 Authorisation of unforeseen and unavoidable expenditure
No material items.

3.4.4 Utilisation of project savings between votes
No material items.

3.4.5 Correction of errors in annual budget
No material items.

3.4.6 Roll-over of unspent funds
As per summarised information above

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Adjustments to budget assumptions

Revenue

There are no changes to the budget assumptions for operating revenue. The billing for service charges remains in line with projected budget estimates.

Expenditure

None

Section 5 – Adjustments to budget funding

5.1 Summary of the impact of the adjustments budget

5.1.1 Funding of operating and capital expenditure
The Budget remains funded by realistic, anticipated revenues and cash backed accumulated reserves

5.1.2 **Financial plans**
No amendments.

5.1.3 **Reserves**
The only reserve that is cash backed at this stage is the capital replacement reserve.

5.1.4 **Financial sustainability of the municipality**
The financial sustainability of the municipality remains positive as the municipality is enjoying a positive bank balance whilst the cost coverage ratio and liquidity ratios remains within acceptable norms

5.2 **Expenditure funded in accordance with MFMA section 18**
No additional new loans included in the budget.

5.3 **Adjustments to collection levels estimated**
No Adjustments required

5.4 **Adjustments to the monetary investments**
No major adjustments.

5.5 **Adjustments to contributions and donations in cash or in-kind**
None

5.6 **Adjustments related to proceeds from the sale of assets**
None

5.7 **Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;**
None

5.8 **Adjustments related to the planned use of previous years' cash backed accumulated surplus**
None

5.9 **Adjustments related to new proposed loans to be raised in the budget year**
None

Section 6 – Adjustments to expenditure on allocations and grant programmes

Disclosure on expenditure on allocations and grant programmes is included in supporting table SB7. Small adjustments were made to SB7 in order to align it to adjusted National & Provincial Government Gazettes

Section 7 – Adjustments to allocations or grants made by the municipality

Section 8 – Adjustments to councillors and board member's allowances and employee benefits

None.

Section 9 – Adjustments to service delivery and budget implementation plan

9.1 Quarterly service delivery targets and performance indicators in the SDBIP

No adjustments were made to any non-financial indicators.

9.2 Key financial indicators

No adjustments were made to the key financial indicators.

9.3 Monthly targets for revenue, expenditure and cash flow

No major adjustments

Section 10 Municipal Manager’s quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of Witzenberg Municipality

Signature ____

Date ______________________

WC022 Witzenberg - Table B1 Consolidated Adjustments Budget Summary - 25/08/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	127 331	127 331	–	–	–	–	–	–	127 331	137 517	148 518
Service charges	653 656	653 656	–	–	–	–	–	–	653 656	715 469	783 567
Investment revenue	17 332	17 332	–	–	–	–	–	–	17 332	17 505	17 680
Transfer and subsidies - Operational	196 336	196 336	–	–	–	–	7 075	7 075	203 411	190 895	193 670
Other own revenue	74 409	74 409	–	–	–	–	54	54	74 463	77 317	77 784
Total Revenue (excluding capital transfers and contributions)	**1 069 064**	**1 069 064**	**–**	**–**	**–**	**–**	**7 129**	**7 129**	**1 076 193**	**1 138 703**	**1 221 220**
Employee costs	327 197	327 046	–	–	–	–	4 098	4 098	331 144	347 031	370 652
Remuneration of councillors	13 758	13 758	–	–	–	–	–	–	13 758	14 308	14 880
Depreciation, amortisation and impairment	81 504	81 504	–	–	–	–	–	–	81 504	84 881	88 518
Interest, Dividends and Rent on Land	10 789	10 789	–	–	–	–	–	–	10 789	11 329	11 895
Inventory consumed and bulk purchases	497 608	497 431	–	–	–	–	530	530	497 961	540 873	588 696
Transfers and subsidies	14 153	14 200	–	–	–	–	–	–	14 200	2 489	2 609
Other expenditure	166 075	165 226	–	–	–	–	1 828	1 828	167 054	172 708	181 409
Total Expenditure	1 111 084	1 109 954	–	–	–	–	6 456	6 456	1 116 411	1 173 618	**1 258 660**
Surplus/(Deficit)	(42 020)	(40 891)	–	–	–	–	673	673	(40 218)	(34 914)	(37 440)
Transfers and subsidies - capital (monetary allocations)	35 003	35 003	–	–	–	–	361	361	35 364	50 442	35 907
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(7 016)	(5 887)	–	–	–	–	1 034	1 034	(4 853)	15 527	**(1 533)**
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	(7 016)	(5 887)	–	–	–	–	1 034	1 034	(4 853)	15 527	(1 533)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(7 016)	(5 887)	–	–	–	–	1 034	1 034	(4 853)	15 527	**(1 533)**
Capital expenditure & funds sources											
Capital expenditure	59 303	60 432	–	–	–	–	7 170	7 170	67 602	71 392	56 290
Transfers recognised - capital	35 003	35 003	–	–	–	–	1 677	1 677	36 680	54 506	35 790
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	24 300	25 429	–	–	–	–	5 293	5 293	30 722	16 886	20 500
Total sources of capital funds	**59 303**	**60 432**	**–**	**–**	**–**	**–**	**6 970**	**6 970**	**67 402**	**71 392**	**56 290**
Financial position											
Total current assets	307 972	307 972	–	–	–	–	5 399	5 399	313 371	327 687	348 094
Total non current assets	1 290 478	1 290 478	–	–	–	–	7 170	7 170	1 297 648	1 323 689	1 341 798
Total current liabilities	178 102	178 102	–	–	–	–	12 569	12 569	190 671	193 513	210 040
Total non current liabilities	181 892	181 892	–	–	–	–	–	–	181 892	203 880	227 402
Community wealth/Equity	**1 238 456**	**1 238 456**	**–**	**–**	**–**	**–**	**–**	**–**	**1 238 456**	**1 238 456**	**1 253 983**
Cash flows											
Net cash from (used) operating	79 208	79 208	–	–	–	–	6 622	6 622	85 830	269 164	292 510
Net cash from (used) investing	(64 784)	(64 784)	–	–	–	–	(200)	(200)	(64 984)	–	–
Net cash from (used) financing	(3 109)	(3 109)	–	–	–	–	–	–	(3 109)	–	–
Cash/cash equivalents at the year end	**238 581**	**238 581**	**–**	**–**	**–**	**–**	**6 422**	**6 422**	**245 003**	**507 745**	**539 934**
Cash backing/surplus reconciliation											

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Cash and investments available	238 581	238 581	–	–	–	–	6 422	6 422	245 003	507 745	539 934
Application of cash and investments	104 478	104 478	–	–	–	–	(8 358)	(8 358)	96 120	213 238	215 257
Balance - surplus (shortfall)	**134 104**	**134 104**	**–**	**–**	**–**	**–**	**14 780**	**14 780**	**148 884**	**294 508**	**324 678**
Asset Management											
Asset register summary (WDV)	1 290 478	1 291 607	–	–	–	–	7 170	7 170	1 298 778	1 323 689	1 341 798
Depreciation	38 181	38 181	–	–	–	–	–	–	38 181	38 181	38 181
Renewal and Upgrading of Existing Assets	25 113	26 239	–	–	–	–	3 771	3 771	30 010	47 125	44 973
Repairs and Maintenance	24 448	20 626	–	–	–	–	–	–	20 626	26 318	28 336
Free services											
Cost of Free Basic Services provided	(6 861)	(6 861)	–	–	–	–	–	–	(6 861)	(7 452)	(8 094)
Revenue cost of free services provided	(39 528)	(39 528)	–	–	–	–	–	–	(39 528)	(42 142)	(44 932)
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	3	3	4	5	5	5	2	21	24	–	–
Refuse:	3	3	4	5	5	5	14	32	35	–	–

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 25/08/2026

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**170 936**	**170 936**	**–**	**–**	**–**	**–**	**–**	**–**	**170 936**	**190 947**	**194 935**
Executive and council		35	35	–	–	–	–	–	–	35	37	39
Finance and administration		170 901	170 901	–	–	–	–	–	–	170 901	190 910	194 896
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**196 505**	**196 505**	**–**	**–**	**–**	**–**	**27**	**27**	**196 531**	**184 216**	**196 168**
Community and social services		156 942	156 942	–	–	–	–	–	–	156 942	154 894	165 217
Sport and recreation		8 704	8 704	–	–	–	–	–	–	8 704	9 226	9 780
Public safety		18 431	18 431	–	–	–	–	27	27	18 457	19 426	20 476
Housing		12 428	12 428	–	–	–	–	–	–	12 428	670	696
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**12 267**	**12 267**	**–**	**–**	**–**	**–**	**2 048**	**2 048**	**14 315**	**32 669**	**2 666**
Planning and development		2 882	2 882	–	–	–	–	162	162	3 044	2 255	2 390
Road transport		9 373	9 373	–	–	–	–	–	–	9 373	30 402	262
Environmental protection		12	12	–	–	–	–	1 886	1 886	1 898	13	14
Trading services		**724 205**	**724 205**	**–**	**–**	**–**	**–**	**5 415**	**5 415**	**729 620**	**781 149**	**863 184**
Energy sources		520 873	520 873	–	–	–	–	–	–	520 873	576 788	632 497
Water management		83 233	83 233	–	–	–	–	415	415	83 648	76 731	80 603
Waste water management		64 522	64 522	–	–	–	–	–	–	64 522	69 000	88 683
Waste management		55 576	55 576	–	–	–	–	5 000	5 000	60 576	58 630	61 400
Other		**155**	**155**	**–**	**–**	**–**	**–**	**–**	**–**	**155**	**164**	**174**
Total Revenue - Functional	2	**1 104 067**	**1 104 067**	**–**	**–**	**–**	**–**	**7 490**	**7 490**	**1 111 557**	**1 189 145**	**1 257 127**
Expenditure - Functional												
Governance and administration		**176 191**	**173 647**	**–**	**–**	**–**	**–**	**–**	**–**	**173 647**	**185 641**	**196 619**
Executive and council		37 273	37 276	–	–	–	–	–	–	37 276	39 299	41 447
Finance and administration		132 384	129 836	–	–	–	–	–	–	129 836	139 357	147 706
Internal audit		6 535	6 535	–	–	–	–	–	–	6 535	6 984	7 465
Community and public safety		**173 924**	**178 116**	**–**	**–**	**–**	**–**	**27**	**27**	**178 143**	**171 140**	**181 392**
Community and social services		34 379	36 197	–	–	–	–	–	–	36 197	35 102	36 614
Sport and recreation		52 506	52 546	–	–	–	–	–	–	52 546	55 671	59 151
Public safety		67 587	69 921	–	–	–	–	27	27	69 947	71 918	76 538
Housing		19 453	19 453	–	–	–	–	–	–	19 453	8 449	9 089
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**49 190**	**47 301**	**–**	**–**	**–**	**–**	**2 058**	**2 058**	**49 359**	**50 170**	**53 669**
Planning and development		19 121	19 077	–	–	–	–	162	162	19 240	19 967	21 264
Road transport		24 909	24 925	–	–	–	–	–	–	24 925	26 754	28 748
Environmental protection		5 161	3 299	–	–	–	–	1 896	1 896	5 195	3 450	3 657
Trading services		**710 667**	**709 732**	**–**	**–**	**–**	**–**	**4 371**	**4 371**	**714 104**	**765 500**	**825 756**
Energy sources		514 445	514 398	–	–	–	–	–	–	514 398	559 492	608 562
Water management		53 872	53 522	–	–	–	–	–	–	53 522	56 691	60 070
Waste water management		57 193	56 627	–	–	–	–	–	–	56 627	60 583	64 192
Waste management		85 157	85 184	–	–	–	–	4 371	4 371	89 556	88 735	92 933
Other		**1 111**	**1 158**	**–**	**–**	**–**	**–**	**–**	**–**	**1 158**	**1 166**	**1 225**
Total Expenditure - Functional	3	**1 111 084**	**1 109 954**	**–**	**–**	**–**	**–**	**6 456**	**6 456**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/ (Deficit) for the year		**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**

Prepared by : SAMRAS

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A DIVISION OF SOLVEM CONSULTING (PTY) LTD

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 25/08/2026

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**170 936**	**170 936**	**–**	**–**	**–**	**–**	**–**	**–**	**170 936**	**190 947**	**194 935**
Executive and council		35	35	–	–	–	–	–	–	35	37	39
Mayor and Council		35	35	–	–	–	–	–	–	35	37	39
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		170 901	170 901	–	–	–	–	–	–	170 901	190 910	194 896
Administrative and Corporate Support		12	12	–	–	–	–	–	–	12	13	14
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		164 579	164 579	–	–	–	–	–	–	164 579	189 998	193 929
Fleet Management		5 462	5 462	–	–	–	–	–	–	5 462	–	–
Human Resources		747	747	–	–	–	–	–	–	747	792	839
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		6	6	–	–	–	–	–	–	6	6	7
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		95	95	–	–	–	–	–	–	95	101	107
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**196 505**	**196 505**	**–**	**–**	**–**	**–**	**27**	**27**	**196 531**	**184 216**	**196 168**
Community and social services		**156 942**	**156 942**	**–**	**–**	**–**	**–**	**–**	**–**	**156 942**	**154 894**	**165 217**
Aged Care		135 648	135 648	–	–	–	–	–	–	135 648	141 437	143 422
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		296	296	–	–	–	–	–	–	296	314	8 494
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		1 610	1 610	–	–	–	–	–	–	1 610	487	516
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		19 388	19 388	–	–	–	–	–	–	19 388	12 656	12 784
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		**8 704**	**8 704**	**–**	**–**	**–**	**–**	**–**	**–**	**8 704**	**9 226**	**9 780**
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–	–	–
Recreational Facilities		8 550	8 550	–	–	–	–	–	–	8 550	9 063	9 607
Sports Grounds and Stadiums		154	154	–	–	–	–	–	–	154	164	173
Public safety		**18 431**	**18 431**	**–**	**–**	**–**	**–**	**27**	**27**	**18 457**	**19 426**	**20 476**

A DIVISION OF SOLVEM CONSULTING (PTY) LTD

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		8	8	–	–	–	–	–	–	8	9	9
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		18 422	18 422	–	–	–	–	27	27	18 449	19 417	20 467
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**12 428**	**12 428**	**–**	**–**	**–**	**–**	**–**	**–**	**12 428**	**670**	**696**
Housing		12 428	12 428	–	–	–	–	–	–	12 428	670	696
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**12 267**	**12 267**	**–**	**–**	**–**	**–**	**2 048**	**2 048**	**14 315**	**32 669**	**2 666**
Planning and development		**2 882**	**2 882**	**–**	**–**	**–**	**–**	**162**	**162**	**3 044**	**2 255**	**2 390**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		755	755	–	–	–	–	162	162	917	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		2 127	2 127	–	–	–	–	–	–	2 127	2 255	2 390
Project Management Unit		–	–	–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**9 373**	**9 373**	**–**	**–**	**–**	**–**	**–**	**–**	**9 373**	**30 402**	**262**
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–	–
Roads		9 373	9 373	–	–	–	–	–	–	9 373	30 402	262
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		**12**	**12**	**–**	**–**	**–**	**–**	**1 886**	**1 886**	**1 898**	**13**	**14**
Biodiversity and Landscape		12	12	–	–	–	–	1 886	1 886	1 898	13	14
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**724 205**	**724 205**	**–**	**–**	**–**	**–**	**5 415**	**5 415**	**729 620**	**781 149**	**863 184**
Energy sources		**520 873**	**520 873**	**–**	**–**	**–**	**–**	**–**	**–**	**520 873**	**576 788**	**632 497**
Electricity		520 873	520 873	–	–	–	–	–	–	520 873	576 788	632 497
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**83 233**	**83 233**	**–**	**–**	**–**	**–**	**415**	**415**	**83 648**	**76 731**	**80 603**
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		73 272	73 272	–	–	–	–	415	415	73 687	76 731	80 603
Water Storage		9 961	9 961	–	–	–	–	–	–	9 961	–	–
Waste water management		**64 522**	**64 522**	**–**	**–**	**–**	**–**	**–**	**–**	**64 522**	**69 000**	**88 683**

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Public Toilets		–	–	–	–	–	–	–	–	–	–	–
Sewerage		64 522	64 522	–	–	–	–	–	–	64 522	69 000	88 683
Storm Water Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Waste management		**55 576**	**55 576**	**–**	**–**	**–**	**–**	**5 000**	**5 000**	**60 576**	**58 630**	**61 400**
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Removal		55 576	55 576	–	–	–	–	–	–	55 576	58 630	61 400
Street Cleaning		–	–	–	–	–	–	5 000	5 000	5 000	–	–
Other		**155**	**155**	**–**	**–**	**–**	**–**	**–**	**–**	**155**	**164**	**174**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		155	155	–	–	–	–	–	–	155	164	174
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 104 067**	**1 104 067**	**–**	**–**	**–**	**–**	**7 490**	**7 490**	**1 111 557**	**1 189 145**	**1 257 127**

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Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional												
Municipal governance and administration		**176 191**	**173 647**	**–**	**–**	**–**	**–**	**–**	**–**	**173 647**	**185 641**	**196 619**
Executive and council		37 273	37 276	–	–	–	–	–	–	37 276	39 299	41 447
Mayor and Council		18 708	18 708	–	–	–	–	–	–	18 708	19 532	20 393
Municipal Manager, Town Secretary and Chief Executive		18 564	18 568	–	–	–	–	–	–	18 568	19 768	21 054
Finance and administration		132 384	129 836	–	–	–	–	–	–	129 836	139 357	147 706
Administrative and Corporate Support		22 568	20 068	–	–	–	–	–	–	20 068	23 059	23 835
Asset Management		361	361	–	–	–	–	–	–	361	385	412
Finance		41 899	41 879	–	–	–	–	–	–	41 879	43 955	46 799
Fleet Management		5 463	5 463	–	–	–	–	–	–	5 463	5 829	6 220
Human Resources		31 290	31 310	–	–	–	–	–	–	31 310	33 356	35 560
Information Technology		6 666	6 666	–	–	–	–	–	–	6 666	7 081	7 528
Legal Services		3 635	3 635	–	–	–	–	–	–	3 635	3 799	3 973
Marketing, Customer Relations, Publicity and Media Co-		6 323	6 276	–	–	–	–	–	–	6 276	6 753	7 213
Property Services		1 177	1 177	–	–	–	–	–	–	1 177	1 257	1 342
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		11 933	11 933	–	–	–	–	–	–	11 933	12 745	13 614
Valuation Service		1 069	1 069	–	–	–	–	–	–	1 069	1 138	1 210
Internal audit		6 535	6 535	–	–	–	–	–	–	6 535	6 984	7 465
Governance Function		6 535	6 535	–	–	–	–	–	–	6 535	6 984	7 465
Community and public safety		**173 924**	**178 116**	**–**	**–**	**–**	**–**	**27**	**27**	**178 143**	**171 140**	**181 392**
Community and social services		**34 379**	**36 197**	**–**	**–**	**–**	**–**	**–**	**–**	**36 197**	**35 102**	**36 614**
Aged Care		2 398	4 216	–	–	–	–	–	–	4 216	1 875	1 951
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		5 834	5 834	–	–	–	–	–	–	5 834	6 235	6 656
Child Care Facilities		99	99	–	–	–	–	–	–	99	106	113
Community Halls and Facilities		11 570	11 570	–	–	–	–	–	–	11 570	12 207	13 027
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		83	83	–	–	–	–	–	–	83	87	92
Education		0	0	–	–	–	–	–	–	0	0	0
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		14 394	14 394	–	–	–	–	–	–	14 394	14 591	14 774
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		**52 506**	**52 546**	**–**	**–**	**–**	**–**	**–**	**–**	**52 546**	**55 671**	**59 151**
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		17 464	17 464	–	–	–	–	–	–	17 464	18 437	19 576
Recreational Facilities		23 132	23 132	–	–	–	–	–	–	23 132	24 572	26 109
Sports Grounds and Stadiums		11 911	11 951	–	–	–	–	–	–	11 951	12 663	13 466
Public safety		**67 587**	**69 921**	**–**	**–**	**–**	**–**	**27**	**27**	**69 947**	**71 918**	**76 538**
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		17 593	17 593	–	–	–	–	–	–	17 593	18 731	19 948
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		49 994	52 328	–	–	–	–	27	27	52 355	53 187	56 591
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**19 453**	**19 453**	**–**	**–**	**–**	**–**	**–**	**–**	**19 453**	**8 449**	**9 089**
Housing		19 425	19 425	–	–	–	–	–	–	19 425	8 420	9 058
Informal Settlements		28	28	–	–	–	–	–	–	28	29	31
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**49 190**	**47 301**	**–**	**–**	**–**	**–**	**2 058**	**2 058**	**49 359**	**50 170**	**53 669**
Planning and development		**19 121**	**19 077**	**–**	**–**	**–**	**–**	**162**	**162**	**19 240**	**19 967**	**21 264**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 692	3 692	–	–	–	–	–	–	3 692	3 939	4 198
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		3 287	3 244	–	–	–	–	162	162	3 406	3 092	3 282
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		9 012	9 012	–	–	–	–	–	–	9 012	9 588	10 203
Project Management Unit		3 129	3 129	–	–	–	–	–	–	3 129	3 347	3 581
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**24 909**	**24 925**	**–**	**–**	**–**	**–**	**–**	**–**	**24 925**	**26 754**	**28 748**
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–	–
Roads		24 909	24 925	–	–	–	–	–	–	24 925	26 754	28 748
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		**5 161**	**3 299**	**–**	**–**	**–**	**–**	**1 896**	**1 896**	**5 195**	**3 450**	**3 657**
Biodiversity and Landscape		5 161	3 299	–	–	–	–	1 896	1 896	5 195	3 450	3 657
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**710 667**	**709 732**	**–**	**–**	**–**	**–**	**4 371**	**4 371**	**714 104**	**765 500**	**825 756**
Energy sources		**514 445**	**514 398**	**–**	**–**	**–**	**–**	**–**	**–**	**514 398**	**559 492**	**608 562**
Electricity		510 669	510 643	–	–	–	–	–	–	510 643	555 628	604 605
Street Lighting and Signal Systems		3 776	3 755	–	–	–	–	–	–	3 755	3 863	3 956
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**53 872**	**53 522**	**–**	**–**	**–**	**–**	**–**	**–**	**53 522**	**56 691**	**60 070**
Water Treatment		336	336	–	–	–	–	–	–	336	360	385
Water Distribution		50 215	49 865	–	–	–	–	–	–	49 865	52 865	56 068
Water Storage		3 321	3 321	–	–	–	–	–	–	3 321	3 465	3 617
Waste water management		**57 193**	**56 627**	**–**	**–**	**–**	**–**	**–**	**–**	**56 627**	**60 583**	**64 192**
Public Toilets		2 329	2 329	–	–	–	–	–	–	2 329	2 488	2 657
Sewerage		47 103	46 537	–	–	–	–	–	–	46 537	49 836	52 743

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Storm Water Management		7 758	7 758	–	–	–	–	–	–	7 758	8 256	8 788
Waste Water Treatment		3	3	–	–	–	–	–	–	3	3	3
Waste management		**85 157**	**85 184**	**–**	**–**	**–**	**–**	**4 371**	**4 371**	**89 556**	**88 735**	**92 933**
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		33 024	33 024	–	–	–	–	–	–	33 024	33 766	34 542
Solid Waste Removal		52 024	52 051	–	–	–	–	–	–	52 051	54 852	58 266
Street Cleaning		109	109	–	–	–	–	4 371	4 371	4 481	117	125
Other		**1 111**	**1 158**	**–**	**–**	**–**	**–**	**–**	**–**	**1 158**	**1 166**	**1 225**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		8	8	–	–	–	–	–	–	8	9	9
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		1 103	1 150	–	–	–	–	–	–	1 150	1 158	1 216
Total Expenditure - Functional	3	**1 111 084**	**1 109 954**	**–**	**–**	**–**	**–**	**6 456**	**6 456**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/ (Deficit) for the year		**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**

A DIVISION OF SOLVEM CONSULTING (PTY) LTD

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/08/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Financial Services		161 172	161 172	–	–	–	–	–	–	161 172	186 494	190 325
Vote 2 - Community Services		178 608	178 608	–	–	–	–	2 048	2 048	180 657	165 108	176 022
Vote 3 - Corporate Services		19 372	19 372	–	–	–	–	27	27	19 399	20 265	21 365
Vote 4 - Technical Services		744 133	744 133	–	–	–	–	5 415	5 415	749 548	816 449	868 537
Vote 5 - Municipal Manager		782	782	–	–	–	–	–	–	782	829	878
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 104 067**	**1 104 067**	**–**	**–**	**–**	**–**	**7 490**	**7 490**	**1 111 557**	**1 189 145**	**1 257 127**
Expenditure by Vote	1											
Vote 1 - Financial Services		54 624	54 604	–	–	–	–	–	–	54 604	58 130	61 864
Vote 2 - Community Services		134 755	134 708	–	–	–	–	2 058	2 058	136 766	126 528	133 916
Vote 3 - Corporate Services		141 171	141 025	–	–	–	–	27	27	141 051	148 818	157 355
Vote 4 - Technical Services		756 687	755 771	–	–	–	–	4 371	4 371	760 142	814 761	878 508
Vote 5 - Municipal Manager		23 847	23 847	–	–	–	–	–	–	23 847	25 381	27 017
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 111 084**	**1 109 954**	**–**	**–**	**–**	**–**	**6 456**	**6 456**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/ (Deficit) for the year	2	**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 25/08/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Financial Services		**161 172**	**161 172**	**–**	**–**	**–**	**–**	**–**	–	161 172	**186 494**	**190 325**
1.2 - Income		128 019	128 019	–	–	–	–	–	–	128 019	138 246	149 291
1.3 - Financial Administrastion		32 741	32 741	–	–	–	–	–	–	32 741	47 812	40 571
1.4 - Credit Control		316	316	–	–	–	–	–	–	316	335	355
1.5 - Supply Chain & Expenditure		95	95	–	–	–	–	–	–	95	101	107
Vote 2 - Community Services		**178 608**	**178 608**	**–**	**–**	**–**	**–**	**2 048**	2 048	180 657	**165 108**	**176 022**
2.2 - Cemetries		296	296	–	–	–	–	–	–	296	314	8 494
2.3 - Housing		12 507	12 507	–	–	–	–	–	–	12 507	746	769
2.4 - Libraries		19 652	19 652	–	–	–	–	–	–	19 652	12 936	13 080
2.5 - Resorts & Swimmng Pools		8 550	8 550	–	–	–	–	–	–	8 550	9 063	9 607
2.6 - Social Services		135 648	135 648	–	–	–	–	–	–	135 648	141 437	143 422
2.7 - Fire Services & Disaster Management		8	8	–	–	–	–	–	–	8	9	9
2.8 - Environment & Licencing		167	167	–	–	–	–	1 886	1 886	2 054	177	188
2.9 - Community Halls and Amenities		1 780	1 780	–	–	–	–	162	162	1 942	427	452
Vote 3 - Corporate Services		**19 372**	**19 372**	**–**	**–**	**–**	**–**	**27**	27	19 399	**20 265**	**21 365**
3.2 - Human Resources		747	747	–	–	–	–	–	–	747	792	839
3.3 - Administration		12	12	–	–	–	–	–	–	12	13	14
3.5 - Marketing & Communication		6	6	–	–	–	–	–	–	6	6	7
3.6 - Thusong Centre		150	150	–	–	–	–	–	–	150	–	–
3.7 - Traffic and Protection Services		18 422	18 422	–	–	–	–	27	27	18 449	19 417	20 467
3.9 - Council Cost		35	35	–	–	–	–	–	–	35	37	39
Vote 4 - Technical Services		**744 133**	**744 133**	**–**	**–**	**–**	**–**	**5 415**	5 415	749 548	**816 449**	**868 537**
4.1 - Director: Technical Services		–	–	–	–	–	–	5 000	5 000	5 000	–	–
4.2 - Electro Technical Services		523 398	523 398	–	–	–	–	–	–	523 398	579 363	635 125
4.3 - Water Storage & Distribution		83 233	83 233	–	–	–	–	415	415	83 648	76 731	80 603
4.4 - Waste Water Management		64 948	64 948	–	–	–	–	–	–	64 948	69 451	89 161
4.5 - Waste Management		55 872	55 872	–	–	–	–	–	–	55 872	58 544	61 309
4.6 - Roads		1 380	1 380	–	–	–	–	–	–	1 380	24 568	145
4.8 - Town Planning & Building Control		1 847	1 847	–	–	–	–	–	–	1 847	1 958	2 075
4.10 - Mechanical Workshop		5 462	5 462	–	–	–	–	–	–	5 462	–	–
Vote 5 - Municipal Manager		**782**	**782**	**–**	**–**	**–**	**–**	**–**	–	782	**829**	**878**
5.3 - Property & Legal Services		782	782	–	–	–	–	–	–	782	829	878
Total Revenue by Vote	2	**1 104 067**	**1 104 067**	**–**	**–**	**–**	**–**	**7 490**	**7 490**	**1 111 557**	**1 189 145**	**1 257 127**
Expenditure by Vote	1											
Vote 1 - Financial Services		**54 624**	**54 604**	**–**	**–**	**–**	**–**	**–**	–	54 604	**58 130**	**61 864**
1.1 - Direcrtor: Finance		2 106	2 106	–	–	–	–	–	–	2 106	2 252	2 409
1.2 - Income		15 123	15 123	–	–	–	–	–	–	15 123	16 235	17 432
1.3 - Financial Administrastion		18 619	18 599	–	–	–	–	–	–	18 599	19 660	20 757
1.4 - Credit Control		6 665	6 665	–	–	–	–	–	–	6 665	7 045	7 447
1.5 - Supply Chain & Expenditure		12 112	12 112	–	–	–	–	–	–	12 112	12 937	13 819
Vote 2 - Community Services		**134 755**	**134 708**	**–**	**–**	**–**	**–**	**2 058**	2 058	136 766	**126 528**	**133 916**
2.1 - Director: Community Services		1 846	1 846	–	–	–	–	–	–	1 846	1 975	2 113
2.2 - Cemetries		5 799	5 799	–	–	–	–	–	–	5 799	6 198	6 617
2.3 - Housing		20 061	20 061	–	–	–	–	–	–	20 061	8 449	9 089
2.4 - Libraries		18 548	18 548	–	–	–	–	–	–	18 548	18 957	19 366
2.5 - Resorts & Swimmng Pools		18 978	18 978	–	–	–	–	–	–	18 978	20 207	21 517
2.6 - Social Services		2 211	2 167	–	–	–	–	–	–	2 167	1 690	1 769
2.7 - Fire Services & Disaster Management		17 676	17 676	–	–	–	–	–	–	17 676	18 819	20 039
2.8 - Environment & Licencing		5 157	3 295	–	–	–	–	1 896	1 896	5 191	3 446	3 653
2.9 - Community Halls and Amenities		41 283	41 262	–	–	–	–	162	162	41 424	43 405	46 176
2.10 - Local Economic Development		3 196	5 075	–	–	–	–	–	–	5 075	3 383	3 577
Vote 3 - Corporate Services		**141 171**	**141 025**	**–**	**–**	**–**	**–**	**27**	27	141 051	**148 818**	**157 355**
3.1 - Director: Corporate Services		3 381	3 381	–	–	–	–	–	–	3 381	3 617	3 868
3.2 - Human Resources		31 290	31 310	–	–	–	–	–	–	31 310	33 356	35 560
3.3 - Administration		22 568	20 068	–	–	–	–	–	–	20 068	23 059	23 835

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
3.4 - Information Technology		6 666	6 666	–	–	–	–	–	–	6 666	7 081	7 528
3.5 - Marketing & Communication		6 323	6 276	–	–	–	–	–	–	6 276	6 753	7 213
3.6 - Thusong Centre		1 138	1 138	–	–	–	–	–	–	1 138	1 076	1 150
3.7 - Traffic and Protection Services		49 994	52 328	–	–	–	–	27	27	52 355	53 187	56 591
3.8 - Tourism		1 103	1 150	–	–	–	–	–	–	1 150	1 158	1 216
3.9 - Council Cost		18 708	18 708	–	–	–	–	–	–	18 708	19 532	20 393
Vote 4 - Technical Services		**756 687**	**755 771**	**–**	**–**	**–**	**–**	**4 371**	4 371	760 142	**814 761**	**878 508**
4.1 - Director: Technical Services		4 558	4 561	–	–	–	–	–	–	4 561	4 804	5 066
4.2 - Electro Technical Services		508 910	508 863	–	–	–	–	–	–	508 863	553 458	601 985
4.3 - Water Storage & Distribution		53 948	53 598	–	–	–	–	–	–	53 598	56 774	60 160
4.4 - Waste Water Management		52 554	51 988	–	–	–	–	–	–	51 988	55 777	59 219
4.5 - Waste Management		85 157	85 184	–	–	–	–	4 371	4 371	89 556	88 735	92 933
4.6 - Roads		24 909	24 909	–	–	–	–	–	–	24 909	26 754	28 748
4.7 - Storm Water Management		9 848	9 864	–	–	–	–	–	–	9 864	10 555	11 317
4.8 - Town Planning & Building Control		9 012	9 012	–	–	–	–	–	–	9 012	9 588	10 203
4.9 - Public Toilets		2 329	2 329	–	–	–	–	–	–	2 329	2 488	2 657
4.10 - Mechanical Workshop		5 463	5 463	–	–	–	–	–	–	5 463	5 829	6 220
Vote 5 - Municipal Manager		**23 847**	**23 847**	**–**	**–**	**–**	**–**	**–**	–	23 847	**25 381**	**27 017**
5.1 - Municipal Manager		6 718	6 718	–	–	–	–	–	–	6 718	7 168	7 648
5.2 - Performance & Project Management		3 129	3 129	–	–	–	–	–	–	3 129	3 347	3 581
5.3 - Property & Legal Services		3 772	3 772	–	–	–	–	–	–	3 772	3 943	4 124
5.4 - Internal Audit		6 535	6 535	–	–	–	–	–	–	6 535	6 984	7 465
5.5 - IDP		3 692	3 692	–	–	–	–	–	–	3 692	3 939	4 198
Total Expenditure by Vote	2	**1 111 084**	**1 109 954**	**–**	**–**	**–**	**–**	**6 456**	**6 456**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/ (Deficit) for the year	2	**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**

WC022 Witzenberg - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	511 997	511 997	–	–	–	–	–	–	511 997	565 711	625 235
Service charges - Water	2	57 134	57 134	–	–	–	–	–	–	57 134	60 562	64 196
Service charges - Waste Water Management	2	45 136	45 136	–	–	–	–	–	–	45 136	47 444	49 879
Service charges - Waste Management	2	39 389	39 389	–	–	–	–	–	–	39 389	41 752	44 258
Sale of Goods and Rendering of Services		6 161	6 161	–	–	–	–	–	–	6 161	6 531	6 923
Agency services		5 214	5 214	–	–	–	–	–	–	5 214	5 526	5 858
Interest		12	12	–	–	–	–	–	–	12	13	14
Interest earned from Receivables		24 570	24 570	–	–	–	–	–	–	24 570	24 814	25 060
Interest earned from Current and Non Current Assets		17 332	17 332	–	–	–	–	–	–	17 332	17 505	17 680
Rent on Land		30	30	–	–	–	–	–	–	30	32	34
Rental from Fixed Assets		6 695	6 695	–	–	–	–	–	–	6 695	7 097	7 523
Development Charges		509	509	–	–	–	–	–	–	509	539	572
Operational Revenue		1 454	1 454	–	–	–	–	–	–	1 454	1 542	1 634
Non-Exchange Revenue												
Property rates		127 331	127 331	–	–	–	–	–	–	127 331	137 517	148 518
Surcharges and Taxes		7 371	7 371	–	–	–	–	54	54	7 425	7 788	5 634
Fines, penalties and forfeits		12 420	12 420	–	–	–	–	–	–	12 420	13 055	13 723
Licences or permits		2 720	2 720	–	–	–	–	–	–	2 720	2 883	3 056
Transfer and subsidies - Operational		196 336	196 336	–	–	–	–	7 075	7 075	203 411	190 895	193 670
Interest Receivables		3 807	3 807	–	–	–	–	–	–	3 807	3 845	3 883
Operational Revenue - Service Charges		3 445	3 445	–	–	–	–	–	–	3 445	3 652	3 871
Total Revenue (excluding capital transfers and contributions)		**1 069 064**	**1 069 064**	**–**	**–**	**–**	**–**	**7 129**	**7 129**	**1 076 193**	**1 138 703**	**1 221 220**
Expenditure By Type												
Employee related costs		327 197	327 046	–	–	–	–	4 098	4 098	331 144	347 031	370 652
Remuneration of councillors		13 758	13 758	–	–	–	–	–	–	13 758	14 308	14 880
Bulk purchases - electricity		474 822	474 822	–	–	–	–	–	–	474 822	517 556	564 136
Inventory consumed		22 786	22 609	–	–	–	–	530	530	23 139	23 317	24 560
Debt impairment		43 324	43 324	–	–	–	–	–	–	43 324	46 700	50 338
Depreciation, amortisation and impairment		38 181	38 181	–	–	–	–	–	–	38 181	38 181	38 181
Interest, Dividends and Rent on Land		10 789	10 789	–	–	–	–	–	–	10 789	11 329	11 895
Contracted services		72 660	72 300	–	–	–	–	422	422	72 722	74 791	78 429
Transfers and subsidies		14 153	14 200	–	–	–	–	–	–	14 200	2 489	2 609
Irrecoverable debts written off		31 500	31 500	–	–	–	–	–	–	31 500	33 075	34 729
Operational Cost and Other Cost		61 915	61 426	–	–	–	–	1 406	1 406	62 832	64 842	68 251
Total Expenditure		**1 111 084**	**1 109 954**	**–**	**–**	**–**	**–**	**6 456**	**6 456**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/(Deficit)		(42 020)	(40 891)	–	–	–	–	673	673	(40 218)	(34 914)	(37 440)
Transfers and subsidies - capital (monetary allocations)		35 003	35 003	–	–	–	–	361	361	35 364	50 442	35 907
Surplus/(Deficit) before taxation		**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Surplus/(Deficit) after taxation		**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Surplus/(Deficit) attributable to municipality		**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Surplus/ (Deficit) for the year		**(7 016)**	**(5 887)**	**–**	**–**	**–**	**–**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 2 - Community Services		1 600	1 600	–	–	–	–	1 587	1 587	3 187	–	–
Vote 4 - Technical Services		26 954	26 954	–	–	–	–	–	–	26 954	58 485	31 373
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**28 554**	**28 554**	**–**	**–**	**–**	**–**	**1 587**	**1 587**	**30 141**	**58 485**	**31 373**
Single-year expenditure *to be adjusted*	2											
Vote 1 - Financial Services		50	50	–	–	–	–	–	–	50	50	–
Vote 2 - Community Services		9 259	9 259	–	–	–	–	1 924	1 924	11 183	2 450	12 400
Vote 3 - Corporate Services		635	845	–	–	–	–	533	533	1 378	50	–
Vote 4 - Technical Services		20 755	21 671	–	–	–	–	3 126	3 126	24 797	10 307	12 517
Vote 5 - Municipal Manager		50	53	–	–	–	–	–	–	53	50	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**30 749**	**31 878**	**–**	**–**	**–**	**–**	**5 583**	**5 583**	**37 461**	**12 907**	**24 917**
Total Capital Expenditure - Vote		**59 303**	**60 432**	**–**	**–**	**–**	**–**	**7 170**	**7 170**	**67 602**	**71 392**	**56 290**
Capital Expenditure - Functional												
Governance and administration		**8 347**	**8 350**	**–**	**–**	**–**	**–**	**1 253**	**1 253**	**9 602**	**250**	**–**
Executive and council		250	253	–	–	–	–	289	289	542	250	–
Finance and administration		8 097	8 097	–	–	–	–	964	964	9 060	–	–
Community and public safety		**10 809**	**10 809**	**–**	**–**	**–**	**–**	**3 755**	**3 755**	**14 564**	**2 400**	**12 400**
Community and social services		8 749	8 749	–	–	–	–	1 805	1 805	10 554	2 100	12 250
Sport and recreation		2 060	2 060	–	–	–	–	1 706	1 706	3 766	300	150
Public safety		–	–	–	–	–	–	244	244	244	–	–
Economic and environmental services		**17 744**	**17 744**	**–**	**–**	**–**	**–**	**–**	**–**	**17 744**	**38 315**	**4 500**
Road transport		17 744	17 744	–	–	–	–	–	–	17 744	38 315	4 500
Trading services		**22 404**	**23 320**	**–**	**–**	**–**	**–**	**2 162**	**2 162**	**25 482**	**30 427**	**39 390**
Energy sources		8 109	8 109	–	–	–	–	–	–	8 109	13 535	3 567
Water management		13 361	13 361	–	–	–	–	2 053	2 053	15 414	–	3 150
Waste water management		500	1 416	–	–	–	–	–	–	1 416	16 656	32 673
Waste management		435	435	–	–	–	–	109	109	544	236	–
Other		–	210	–	–	–	–	–	–	210	–	–
Total Capital Expenditure - Functional	3	**59 303**	**60 432**	**–**	**–**	**–**	**–**	**7 170**	**7 170**	**67 602**	**71 392**	**56 290**
Funded by:												
National Government		26 141	26 141	–	–	–	–	–	–	26 141	48 622	35 790
Provincial Government		8 428	8 428	–	–	–	–	361	361	8 789	5 884	–
District Municipality		435	435	–	–	–	–	629	629	1 063	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	687	687	687	–	–
Transfers recognised - capital	4	**35 003**	**35 003**	**–**	**–**	**–**	**–**	**1 677**	**1 677**	**36 680**	**54 506**	**35 790**
Internally generated funds		24 300	25 429	–	–	–	–	5 293	5 293	30 722	16 886	20 500
Total Capital Funding		**59 303**	**60 432**	**–**	**–**	**–**	**–**	**6 970**	**6 970**	**67 402**	**71 392**	**56 290**

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 25/08/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 2 - Community Services		**1 600**	**1 600**	**–**	**–**	**–**	**–**	**1 587**	1 587	3 187	**–**	**–**
2.9 - Community Halls and Amenities		1 600	1 600	–	–	–	–	1 587	1 587	3 187	–	–
Vote 4 - Technical Services		**26 954**	**26 954**	**–**	**–**	**–**	**–**	**–**	–	26 954	**58 485**	**31 373**
4.2 - Electro Technical Services		5 300	5 300	–	–	–	–	–	–	5 300	9 314	3 000
4.3 - Water Storage & Distribution		12 161	12 161	–	–	–	–	–	–	12 161	–	–
4.4 - Waste Water Management		250	250	–	–	–	–	–	–	250	16 356	28 373
4.6 - Roads		9 244	9 244	–	–	–	–	–	–	9 244	32 815	–
Capital multi-year expenditure sub-total		**28 554**	**28 554**	**–**	**–**	**–**	**–**	**1 587**	1 587	30 141	**58 485**	**31 373**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Financial Services		**50**	**50**	**–**	**–**	**–**	**–**	**–**	–	50	**50**	**–**
1.1 - Direcrtor: Finance		50	50	–	–	–	–	–	–	50	50	–
Vote 2 - Community Services		**9 259**	**9 259**	**–**	**–**	**–**	**–**	**1 924**	1 924	11 183	**2 450**	**12 400**
2.1 - Director: Community Services		50	50	–	–	–	–	–	–	50	50	–
2.2 - Cemetries		–	–	–	–	–	–	–	–	–	–	8 250
2.4 - Libraries		6 859	6 859	–	–	–	–	1 705	1 705	8 564	–	–
2.9 - Community Halls and Amenities		2 350	2 350	–	–	–	–	120	120	2 469	2 400	4 150
Vote 3 - Corporate Services		**635**	**845**	**–**	**–**	**–**	**–**	**533**	533	1 378	**50**	**–**
3.1 - Director: Corporate Services		50	50	–	–	–	–	–	–	50	50	–
3.3 - Administration		50	50	–	–	–	–	–	–	50	–	–
3.4 - Information Technology		300	300	–	–	–	–	–	–	300	–	–
3.5 - Marketing & Communication		235	235	–	–	–	–	–	–	235	–	–
3.7 - Traffic and Protection Services		–	210	–	–	–	–	244	244	454	–	–
3.9 - Council Cost		–	–	–	–	–	–	289	289	289	–	–
Vote 4 - Technical Services		**20 755**	**21 671**	**–**	**–**	**–**	**–**	**3 126**	3 126	24 797	**10 307**	**12 517**
4.1 - Director: Technical Services		50	50	–	–	–	–	–	–	50	50	–
4.2 - Electro Technical Services		2 809	2 809	–	–	–	–	–	–	2 809	4 221	567
4.3 - Water Storage & Distribution		1 200	1 200	–	–	–	–	2 053	2 053	3 253	–	3 150
4.4 - Waste Water Management		250	1 166	–	–	–	–	–	–	1 166	300	4 150
4.5 - Waste Management		435	435	–	–	–	–	109	109	544	236	–
4.6 - Roads		8 500	8 500	–	–	–	–	–	–	8 500	5 500	4 500
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–	–	150
4.10 - Mechanical Workshop		7 512	7 512	–	–	–	–	964	964	8 475	–	–
Vote 5 - Municipal Manager		**50**	**53**	**–**	**–**	**–**	**–**	**–**	–	53	**50**	**–**
5.1 - Municipal Manager		50	53	–	–	–	–	–	–	53	50	–
Capital single-year expenditure sub-total		**30 749**	**31 878**	**–**	**–**	**–**	**–**	**5 583**	5 583	37 461	**12 907**	**24 917**
Total Capital Expenditure		**59 303**	**60 432**	**–**	**–**	**–**	**–**	**7 170**	7 170	67 602	**71 392**	**56 290**

WC022 Witzenberg - Table B6 Consolidated Adjustments Budget Financial Position - 25/08/2026

Description	Ref	Budget Year 2026/27								
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10
R thousands		A	A1	B	C	D	E	F	G	H
ASSETS										
Current assets										
Cash and cash equivalents		238 581	238 581	–	–	–	–	6 622	6 622	245 203
Trade and other receivables from exchange transactions	1	71 925	71 925	–	–	–	–	–	–	71 925
Receivables from non-exchange transactions	1	62 835	62 835	–	–	–	–	–	–	62 835
Inventory		14 764	14 764	–	–	–	–	(1 223)	(1 223)	13 541
VAT Receivable		(85 080)	(85 080)	–	–	–	–	–	–	(85 080)
Other current assets		4 947	4 947	–	–	–	–	–	–	4 947
Total current assets		**307 972**	**307 972**	**–**	**–**	**–**	**–**	**5 399**	**5 399**	**313 371**
Non current assets										
Investment property		40 838	40 838	–	–	–	–	–	–	40 838
Property, plant and equipment	3	1 248 002	1 248 002	–	–	–	–	7 170	7 170	1 255 172
Heritage assets		550	550	–	–	–	–	–	–	550
Intangible assets		1 088	1 088	–	–	–	–	–	–	1 088
Total non current assets		**1 290 478**	**1 290 478**	**–**	**–**	**–**	**–**	**7 170**	**7 170**	**1 297 648**
TOTAL ASSETS		**1 598 451**	**1 598 451**	**–**	**–**	**–**	**–**	**12 569**	**12 569**	**1 611 020**
LIABILITIES										
Current liabilities										
Financial liabilities		22 073	22 073	–	–	–	–	–	–	22 073
Consumer deposits		10 655	10 655	–	–	–	–	–	–	10 655
Trade and other payables from exchange transactions		187 021	187 021	–	–	–	–	20 927	20 927	207 948
Trade and other payables from non-exchange transactions		13 219	13 219	–	–	–	–	(8 358)	(8 358)	4 861
Provision		38 815	38 815	–	–	–	–	–	–	38 815
VAT Payable		(96 979)	(96 979)	–	–	–	–	–	–	(96 979)
Other current liabilities		3 300	3 300	–	–	–	–	–	–	3 300
Total current liabilities		**178 102**	**178 102**	**–**	**–**	**–**	**–**	**12 569**	**12 569**	**190 671**
Non current liabilities										
Financial liabilities	1	(6 686)	(6 686)	–	–	–	–	–	–	(6 686)
Provision	1	84 523	84 523	–	–	–	–	–	–	84 523
Other non-current liabilities		104 055	104 055	–	–	–	–	–	–	104 055
Total non current liabilities		**181 892**	**181 892**	**–**	**–**	**–**	**–**	**–**	**–**	**181 892**
TOTAL LIABILITIES		**359 995**	**359 995**	**–**	**–**	**–**	**–**	**12 569**	**12 569**	**372 564**
NET ASSETS	2	**1 238 456**	**1 238 456**	**–**	**–**	**–**	**–**	**–**	**–**	**1 238 456**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		1 227 290	1 227 290	–	–	–	–	–	–	1 227 290
Funds and Reserves		11 166	11 166	–	–	–	–	–	–	11 166
TOTAL COMMUNITY WEALTH/EQUITY		**1 238 456**	**1 238 456**	**–**	**–**	**–**	**–**	**–**	**–**	**1 238 456**

WC022 Witzenberg - Table B7 Consolidated Adjustments Budget Cash Flows - 25/08/2026

Description	Ref	Budget Year 2026/27								
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		116 176	116 176	–	–	–	–	–	–	116 176
Service charges		698 227	698 227	–	–	–	–	–	–	698 227
Other revenue		28 687	28 687	–	–	–	–	–	–	28 687
Transfers and Subsidies - Operational	1	198 202	198 202	–	–	–	–	6 207	6 207	204 409
Transfers and Subsidies - Capital	1	40 254	40 254	–	–	–	–	415	415	40 669
Interest		31 509	31 509	–	–	–	–	–	–	31 509
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 033 848)	(1 033 848)	–	–	–	–	–	–	(1 033 848)
Finance charges		–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**79 208**	**79 208**	**–**	**–**	**–**	**–**	**6 622**	**6 622**	**85 830**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(64 784)	(64 784)	–	–	–	–	(200)	(200)	(64 984)
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(64 784)**	**(64 784)**	**–**	**–**	**–**	**–**	**(200)**	**(200)**	**(64 984)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		(3 109)	(3 109)	–	–	–	–	–	–	(3 109)
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(3 109)**	**(3 109)**	**–**	**–**	**–**	**–**	**–**	**–**	**(3 109)**
NET INCREASE/ (DECREASE) IN CASH HELD		**11 315**	**11 315**	**–**	**–**	**–**	**–**	**6 422**	**6 422**	**17 737**
Cash/cash equivalents at the year begin:	2	227 266	227 266	–	–	–	–	–	–	227 266
Cash/cash equivalents at the year end:	2	238 581	238 581	–	–	–	–	6 422	6 422	245 003

WC022 Witzenberg - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	238 581	238 581	–	–	–	–	6 422	6 422	245 003	507 745	539 934
Cash and investments available:		**238 581**	**238 581**	**–**	**–**	**–**	**–**	**6 422**	**6 422**	**245 003**	**507 745**	**539 934**
Applications of cash and investments												
Unspent conditional transfers		13 219	13 219	–	–	–	–	(8 358)	(8 358)	4 861	13 219	13 219
Unspent borrowing												
Other working capital requirements	2	80 093	80 093							207 948	188 853	190 872
Reserves to be backed by cash/investments		11 166	11 166							11 166	11 166	11 166
Total Application of cash and investments:		**104 478**	**104 478**	**–**	**–**	**–**	**–**	**(8 358)**	**(8 358)**	**223 975**	**213 238**	**215 257**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**134 104**	**134 104**	**–**	**–**	**–**	**–**	**14 780**	**14 780**	**21 029**	**294 508**	**324 678**

Description	Ref	Budget Year 2026/27 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Other working capital requirements												
Debtors		106 928	106 928							–	–	–
Creditors due		187 021	187 021							207 948	188 853	190 872
Total		(80 093)	(80 093)							(207 948)	(188 853)	(190 872)
Debtors collection assumptions:												
Balance outstanding - debtors		134 760	134 760							134 760	145 632	156 720
Estimate of debtors collection rate		79.35%	79.35%							0.00%	0.00%	0.00%
Long term investments committed												
(Insert description; eg sinking fund)												
Total Long term investments committed		–	–							–	–	–
Reserves to be backed by cash/investments												
Capital Replacement Reserve		11 166	11 166							11 166	11 166	11 166
Total Reserves to be backed by cash/investments		11 166	11 166							11 166	11 166	11 166

WC022 Witzenberg - Table B9 Consolidated Asset Management - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets ***to be adjusted***	1	**34 190**	**34 193**	**–**	**–**	**–**	**–**	**3 399**	**3 399**	**37 592**	**24 266**	**11 317**
Roads Infrastructure		1 751	1 751	–	–	–	–	–	–	1 751	19 260	500
Electrical Infrastructure		2 609	2 609	–	–	–	–	–	–	2 609	4 021	567
Water Supply Infrastructure		12 161	12 161	–	–	–	–	361	361	12 521	–	–
Sanitation Infrastructure		50	50	–	–	–	–	–	–	50	–	1 400
Infrastructure		**16 570**	**16 570**	**–**	**–**	**–**	**–**	**361**	**361**	**16 931**	**23 280**	**2 467**
Community Facilities		8 229	8 229	–	–	–	–	1 505	1 505	9 734	–	8 250
Sport and Recreation Facilities		–	–	–	–	–	–	52	52	52	–	–
Community Assets		**8 229**	**8 229**	**–**	**–**	**–**	**–**	**1 557**	**1 557**	**9 786**	**–**	**8 250**
Computer Equipment		**335**	**335**	**–**	**–**	**–**	**–**	**–**	**–**	**335**	**–**	**–**
Furniture and Office Equipment		**450**	**453**	**–**	**–**	**–**	**–**	**489**	**489**	**942**	**250**	**–**
Machinery and Equipment		**1 145**	**1 145**	**–**	**–**	**–**	**–**	**329**	**329**	**1 473**	**736**	**600**
Transport Assets		**7 462**	**7 462**	**–**	**–**	**–**	**–**	**664**	**664**	**8 125**	**–**	**–**
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets ***to be adjusted***	2	**10 820**	**11 736**	**–**	**–**	**–**	**–**	**286**	**286**	**12 022**	**6 300**	**12 000**
Roads Infrastructure		8 000	8 000	–	–	–	–	–	–	8 000	5 000	4 000
Electrical Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Water Supply Infrastructure		1 000	1 000	–	–	–	–	286	286	1 286	–	3 000
Sanitation Infrastructure		250	1 166	–	–	–	–	–	–	1 166	300	4 000
Infrastructure		**10 250**	**11 166**	**–**	**–**	**–**	**–**	**286**	**286**	**11 452**	**6 300**	**12 000**
Community Facilities		520	520	–	–	–	–	–	–	520	–	–
Community Assets		**520**	**520**	**–**	**–**	**–**	**–**	**–**	**–**	**520**	**–**	**–**
Operational Buildings		50	50	–	–	–	–	–	–	50	–	–
Other Assets	6	**50**	**50**	**–**	**–**	**–**	**–**	**–**	**–**	**50**	**–**	**–**
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Upgrading of Existing Assets ***to be adjusted***	2a	**14 293**	**14 503**	**–**	**–**	**–**	**–**	**3 485**	**3 485**	**17 988**	**40 825**	**32 973**
Roads Infrastructure		7 993	7 993	–	–	–	–	–	–	7 993	14 055	–
Electrical Infrastructure		4 300	4 300	–	–	–	–	–	–	4 300	8 314	2 000
Water Supply Infrastructure		200	410	–	–	–	–	1 406	1 406	1 816	–	–
Sanitation Infrastructure		200	200	–	–	–	–	–	–	200	16 356	26 973
Infrastructure		**12 693**	**12 903**	**–**	**–**	**–**	**–**	**1 406**	**1 406**	**14 309**	**38 725**	**28 973**
Sport and Recreation Facilities		1 600	1 600	–	–	–	–	1 535	1 535	3 135	–	–
Community Assets		**1 600**	**1 600**	**–**	**–**	**–**	**–**	**1 535**	**1 535**	**3 135**	**2 100**	**4 000**
Operational Buildings		–	–	–	–	–	–	544	544	544	–	–
Other Assets	6	**–**	**–**	**–**	**–**	**–**	**–**	**544**	**544**	**544**	**–**	**–**
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**59 303**	**60 432**	**–**	**–**	**–**	**–**	**7 170**	**7 170**	**67 602**	**71 392**	**56 290**
Roads Infrastructure		17 744	17 744	–	–	–	–	–	–	17 744	38 315	4 500
Electrical Infrastructure		7 909	7 909	–	–	–	–	–	–	7 909	13 335	3 567
Water Supply Infrastructure		13 361	13 571	–	–	–	–	2 053	2 053	15 624	–	3 000
Sanitation Infrastructure		500	1 416	–	–	–	–	–	–	1 416	16 656	32 373
Infrastructure		**39 513**	**40 639**	**–**	**–**	**–**	**–**	**2 053**	**2 053**	**42 692**	**68 306**	**43 440**
Community Facilities		8 749	8 749	–	–	–	–	1 505	1 505	10 254	2 100	12 250
Sport and Recreation Facilities		1 600	1 600	–	–	–	–	1 587	1 587	3 187	–	–
Community Assets		**10 349**	**10 349**	**–**	**–**	**–**	**–**	**3 092**	**3 092**	**13 440**	**2 100**	**12 250**
Operational Buildings		50	50	–	–	–	–	544	544	594	–	–
Other Assets		**50**	**50**	**–**	**–**	**–**	**–**	**544**	**544**	**594**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Computer Equipment		**335**	**335**	**–**	**–**	**–**	**–**	**–**	**–**	**335**	**–**	**–**
Furniture and Office Equipment		**450**	**453**	**–**	**–**	**–**	**–**	**489**	**489**	**942**	**250**	**–**
Machinery and Equipment		**1 145**	**1 145**	**–**	**–**	**–**	**–**	**329**	**329**	**1 473**	**736**	**600**
Transport Assets		**7 462**	**7 462**	**–**	**–**	**–**	**–**	**664**	**664**	**8 125**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset Class *to be adjusted*	**4**	**59 303**	**60 432**	**–**	**–**	**–**	**–**	**7 170**	**7 170**	**67 602**	**71 392**	**56 290**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		277 268	277 268	–	–	–	–	–	–	277 268	314 927	318 771
Storm water Infrastructure		93 933	93 933	–	–	–	–	–	–	93 933	93 337	92 740
Electrical Infrastructure		136 658	136 658	–	–	–	–	–	–	136 658	147 477	149 928
Water Supply Infrastructure		265 132	265 342	–	–	–	–	1 692	1 692	267 034	263 360	264 588
Sanitation Infrastructure		134 503	134 503	–	–	–	–	–	–	134 503	148 119	177 551
Solid Waste Infrastructure		12 647	12 647	–	–	–	–	109	109	12 756	(5 143)	(23 169)
Information and Communication Infrastructure		1 271	1 271	–	–	–	–	–	–	1 271	1 271	1 271
Infrastructure		921 411	921 621	–	–	–	–	1 802	1 802	923 422	963 347	981 681
Community Assets		99 943	99 943	–	–	–	–	3 392	3 392	103 335	99 873	109 953
Heritage Assets		550	550	–	–	–	–	–	–	550	550	550
Investment properties		40 838	40 838	–	–	–	–	–	–	40 838	40 620	40 402
Other Assets		88 636	88 636	–	–	–	–	544	544	89 180	88 586	88 586
Intangible Assets		1 088	1 088	–	–	–	–	–	–	1 088	987	887
Computer Equipment		(544)	(544)	–	–	–	–	–	–	(544)	(3 263)	(5 982)
Furniture and Office Equipment		3 011	3 014	–	–	–	–	289	289	3 303	2 637	1 963
Machinery and Equipment		27 088	28 004	–	–	–	–	480	480	28 485	27 523	26 558
Transport Assets		27 593	27 593	–	–	–	–	664	664	28 257	21 964	16 336
Land		80 864	80 864	–	–	–	–	–	–	80 864	80 864	80 864

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		38 181	38 181	–	–	–	–	–	–	38 181	38 181	38 181
Repairs and Maintenance by asset class	3	**24 448**	**20 626**	**–**	**–**	**–**	**–**	**–**	**–**	**20 626**	**26 318**	**28 336**
Roads Infrastructure		8 994	6 088	–	–	–	–	–	–	6 088	9 853	10 796
Storm water Infrastructure		80	80	–	–	–	–	–	–	80	85	90
Electrical Infrastructure		1 138	1 138	–	–	–	–	–	–	1 138	1 224	1 318
Water Supply Infrastructure		1 977	1 627	–	–	–	–	–	–	1 627	2 095	2 221
Sanitation Infrastructure		5 805	5 239	–	–	–	–	–	–	5 239	6 153	6 522
Infrastructure		17 994	14 172	–	–	–	–	–	–	14 172	19 410	20 947
Community Facilities		840	840	–	–	–	–	–	–	840	913	984
Sport and Recreation Facilities		220	220	–	–	–	–	–	–	220	238	257
Community Assets		1 061	1 061	–	–	–	–	–	–	1 061	1 151	1 241
Operational Buildings		314	314	–	–	–	–	–	–	314	342	373
Housing		449	449	–	–	–	–	–	–	449	480	514
Other Assets		763	763	–	–	–	–	–	–	763	822	887
Computer Equipment		152	152	–	–	–	–	–	–	152	164	177
Furniture and Office Equipment		8	8	–	–	–	–	–	–	8	9	10
Machinery and Equipment		191	191	–	–	–	–	–	–	191	206	222
Transport Assets		4 279	4 279	–	–	–	–	–	–	4 279	4 556	4 852
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**62 629**	**58 807**	**–**	**–**	**–**	**–**	**–**	**–**	**58 807**	**64 499**	**66 516**
Renewal and upgrading of Existing Assets as % of total capex		*42.3%*	*43.4%*							*44.4%*	*66.0%*	*79.9%*
Renewal and upgrading of Existing Assets as % of deprecn"		*65.8%*	*68.7%*							*78.6%*	*123.4%*	*117.8%*
R&M as a % of PPE		*1.9%*	*1.6%*							*1.6%*	*2.0%*	*2.1%*
Renewal and upgrading and R&M as a % of PPE		*3.8%*	*3.6%*							*3.9%*	*5.5%*	*5.5%*

Prepared by : SAMRAS

Date : 2026/08/18 20:41

A DIVISION OF SOLVEM CONSULTING (PTY) LTD

WC022 Witzenberg - Table B10 Consolidated Basic service delivery measurement - 25/08/2026

Description	Ref	Budget Year 2026/27								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12	13	14
		A	A1	B	C	D	E	F	G	H
Household service targets	1									
Water:										
Piped water inside dwelling		12 343	12 453	12 394	12 454	12 454	12 454	12 454	62	75
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	3 045	2 967	4 027	4 788	4 788	4 788	4 788	23	26
Minimum Service Level and Above sub-total		15	15	16	17	17	17	17	85	101
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–
Total number of households	5	**15**	**15**	**16**	**17**	**17**	**17**	**17**	**85**	**101**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12 697	12 861	12 993	13 000	13 000	13 000	13 000	64 993	77 854
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		3 045	2 967	4 027	4 788	4 788	4 788	4 788	23 179	26 146
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
Total number of households	5	**15 742**	**15 828**	**17 020**	**17 788**	**17 788**	**17 788**	**17 788**	**88 172**	**104 000**
Energy:										
Electricity (at least min. service level)		2 285	2 260	2 228	2 187	2 187	2 187	2 187	10 976	13 236
Electricity - prepaid (> min.service level)		10 525	10 704	10 924	11 274	11 274	11 274	11 350	56 096	66 800
Minimum Service Level and Above sub-total		12 810	12 964	13 152	13 461	13 461	13 461	13 537	67 072	80 036
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		3 045	2 967	4 027	4 788	4 788	4 788	2 361	20 752	23 719
Below Minimum Servic Level sub-total		3 045	2 967	4 027	4 788	4 788	4 788	2 361	20 752	23 719
Total number of households	5	15 855	15 931	17 179	18 249	18 249	18 249	15 898	87 824	103 755
Refuse:										
Removed at least once a week (min.service)		13 151	13 319	13 465	13 470	13 470	13 470	13 470	67 345	80 664
Minimum Service Level and Above sub-total		13 151	13 319	13 465	13 470	13 470	13 470	13 470	67 345	80 664
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		3 045	2 967	4 027	4 788	4 788	4 788	13 714	32 105	35 072
Other rubbish disposal		–	–	–	–	–	–	–	–	–
Total number of households	5	**16 196**	**16 286**	**17 492**	**18 258**	**18 258**	**18 258**	**27 184**	**99 450**	**115 736**

Description	Ref	Budget Year 2026/27								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			7	8	9	10	11	12	13	14
		A	A1	B	C	D	E	F	G	H
Households receiving Free Basic Service	15									
Water (6 kilolitres per household per month)		–	–	–	25	25	25	26	27	29
Sanitation (free minimum level service)		–	–	–	306	306	306	322	341	361
Electricity/other energy (50kwh per household per month)		–	–	–	129	129	129	145	164	185
Refuse (removed at least once a week)		–	–	–	243	243	243	255	271	287
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16									
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		(5 969)	(5 969)	–	–	–	–	–	–	(5 969)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		(6 861)	(6 861)	–	–	–	–	–	–	(6 861)
Highest level of free service provided										
Property rates (R'000 value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Revenue cost of free services provided (R'000)	17									
Property rates exemptions, reductions and rebates and impermissable values		(12 108)	(12 108)	–	–	–	–	–	–	(12 108)
Sanitation (in excess of free sanitation service to indigent households)		(12 542)	(12 542)	–	–	–	–	–	–	(12 542)
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		(11 418)	(11 418)	–	–	–	–	–	–	(11 418)
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**(39 528)**	**(39 528)**	**–**	**–**	**–**	**–**	**–**	**–**	**(39 528)**

WC022 Witzenberg- Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance - 25/08/2026

Description R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
<u>Exchange revenue</u>												
<u>Service charges - Electricity</u>	6											
Appliance Maintenance		8	8	–	–	–	–	–	–	8	9	9
Connection/Reconnection		3 001	3 001	–	–	–	–	–	–	3 001	3 271	3 566
Electricity Sales		514 934	514 934	–	–	–	–	–	–	514 934	568 911	628 724
Meter Compliance Testing		8	8	–	–	–	–	–	–	8	9	9
Meter Reading Fees		16	16	–	–	–	–	–	–	16	17	19
Total Service charges - Electricity		**517 967**	**517 967**	**-**	**-**	**-**	**-**	**-**	**-**	**517 967**	**572 217**	**632 328**
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(5 969)	(5 969)	–	–	–	–	–	–	(5 969)	(6 507)	(7 092)
Net Service charges - Electricity		**511 997**	**511 997**	**-**	**-**	**-**	**-**	**-**	**-**	**511 997**	**565 711**	**625 235**
<u>Service charges - Water</u>	6											
Connection/Disconnection		155	155	–	–	–	–	–	–	155	165	175
Sale		61 330	61 330	–	–	–	–	–	–	61 330	65 010	68 911
Total Service charges - Water		**61 486**	**61 486**	**-**	**-**	**-**	**-**	**-**	**-**	**61 486**	**65 175**	**69 085**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(3 460)	(3 460)	–	–	–	–	–	–	(3 460)	(3 667)	(3 887)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(892)	(892)	–	–	–	–	–	–	(892)	(946)	(1 002)
Net Service charges - Water		**57 134**	**57 134**	**-**	**-**	**-**	**-**	**-**	**-**	**57 134**	**60 562**	**64 196**
<u>Service charges - Waste Water Management</u>	6											
Agricultural and Rural		6	6	–	–	–	–	–	–	6	6	7
Connection/Reconnection		162	162	–	–	–	–	–	–	162	172	182
Industrial Effluent		10 000	10 000	–	–	–	–	–	–	10 000	10 200	10 400
Industrial Waste Water		6	6	–	–	–	–	–	–	6	6	7
Pump/Removal of Waste Water		898	898	–	–	–	–	–	–	898	952	1 009
Sanitation Charges		46 606	46 606	–	–	–	–	–	–	46 606	49 402	52 366
Total Service charges - Waste Water Management		**57 678**	**57 678**	**-**	**-**	**-**	**-**	**-**	**-**	**57 678**	**60 739**	**63 971**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(12 542)	(12 542)	–	–	–	–	–	–	(12 542)	(13 295)	(14 093)
Net Service charges - Waste Water Management		**45 136**	**45 136**	**-**	**-**	**-**	**-**	**-**	**-**	**45 136**	**47 444**	**49 879**
<u>Service charges - Waste Management</u>	6											
Disposal Facilities		1 031	1 031	–	–	–	–	–	–	1 031	1 093	1 159
Refuse Bags		8	8	–	–	–	–	–	–	8	8	9
Refuse Removal		41 565	41 565	–	–	–	–	–	–	41 565	44 058	46 702
Skip		5	5	–	–	–	–	–	–	5	5	6
Waste Bins		8 198	8 198	–	–	–	–	–	–	8 198	8 690	9 211
Total refuse removal revenue		**50 807**	**50 807**	**-**	**-**	**-**	**-**	**-**	**-**	**50 807**	**53 855**	**57 086**
Less Revenue Foregone (in excess of one removal a week to indigent households)		(11 418)	(11 418)	–	–	–	–	–	–	(11 418)	(12 103)	(12 829)
Net Service charges - Waste Management		**39 389**	**39 389**	**-**	**-**	**-**	**-**	**-**	**-**	**39 389**	**41 752**	**44 258**
<u>Sales of Goods and Rendering of Services</u>												
Advertisements		55	55	–	–	–	–	–	–	55	58	62
Application Fees for Land Usage		129	129	–	–	–	–	–	–	129	137	145
Building Plan Approval		1 211	1 211	–	–	–	–	–	–	1 211	1 284	1 361
Building Plan Clause Levy		180	180	–	–	–	–	–	–	180	191	203
Camping Fees		3 038	3 038	–	–	–	–	–	–	3 038	3 221	3 414
Cemetery and Burial		296	296	–	–	–	–	–	–	296	314	333
Cleaning and Removal		81	81	–	–	–	–	–	–	81	86	91
Clearance Certificates		6	6	–	–	–	–	–	–	6	6	7
Demolition Application Fees		6	6	–	–	–	–	–	–	6	6	7
Drainage Fees		12	12	–	–	–	–	–	–	12	13	14

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Encroachment Fees		64	64	–	–	–	–	–	–	64	68	72
Entrance Fees		930	930	–	–	–	–	–	–	930	986	1 045
Fire Services		2	2	–	–	–	–	–	–	2	2	3
Housing (Boarding Services)		6	6	–	–	–	–	–	–	6	6	7
Legal Fees		0	0	–	–	–	–	–	–	0	0	0
Occupation Certificates		6	6	–	–	–	–	–	–	6	6	7
Photo copies, Faxes and Telephone charges		5	5	–	–	–	–	–	–	5	6	6
Removal of Restrictions		6	6	–	–	–	–	–	–	6	6	7
Sale of Goods		89	89	–	–	–	–	–	–	89	95	100
Scrap, Waste & Other Goods		24	24	–	–	–	–	–	–	24	26	27
Traffic Control		6	6	–	–	–	–	–	–	6	6	7
Valuation Services		6	6	–	–	–	–	–	–	6	6	7
Total Sales of Goods and Rendering of Services		**6 161**	**6 161**	**-**	**-**	**-**	**-**	**-**	**-**	**6 161**	**6 531**	**6 923**
Agency Services												
Provincial												
Western Cape		5 214	5 214	–	–	–	–	–	–	5 214	5 526	5 858
Total Provincial		**5 214**	**5 214**	**-**	**-**	**-**	**-**	**-**	**-**	**5 214**	**5 526**	**5 858**
Total Agency Services		**5 214**	**5 214**	**-**	**-**	**-**	**-**	**-**	**-**	**5 214**	**5 526**	**5 858**
Interest - Deemed Interest		12	12	–	–	–	–	–	–	12	13	14
Interest earned from Receivables												
Electricity		2 157	2 157	–	–	–	–	–	–	2 157	2 179	2 200
Housing		229	229	–	–	–	–	–	–	229	231	233
Housing Land Sales		82	82	–	–	–	–	–	–	82	82	82
Housing Selling Schemes		84	84	–	–	–	–	–	–	84	84	84
Property Rental Debtors		6	6	–	–	–	–	–	–	6	6	6
Service Charges		76	76	–	–	–	–	–	–	76	77	78
Sporting and Other Bodies		11	11	–	–	–	–	–	–	11	11	11
Staff		11	11	–	–	–	–	–	–	11	11	11
Waste Management		5 251	5 251	–	–	–	–	–	–	5 251	5 303	5 356
Waste Water Management		6 887	6 887	–	–	–	–	–	–	6 887	6 956	7 026
Water		9 776	9 776	–	–	–	–	–	–	9 776	9 873	9 972
Total Interest earned from Receivables		**24 570**	**24 570**	**-**	**-**	**-**	**-**	**-**	**-**	**24 570**	**24 814**	**25 060**
Interest earned from Current and Non Current Assets												
Bank Accounts		8 522	8 522	–	–	–	–	–	–	8 522	8 607	8 693
Financial Assets		11	11	–	–	–	–	–	–	11	11	11
Short Term Investments and Call Accounts		8 799	8 799	–	–	–	–	–	–	8 799	8 887	8 976
Total Interest earned from Current and Non Current Assets		**17 332**	**17 332**	**-**	**-**	**-**	**-**	**-**	**-**	**17 332**	**17 505**	**17 680**
Rent on Land												
Land		18	18	–	–	–	–	–	–	18	19	20
Servitudes		12	12	–	–	–	–	–	–	12	13	14
Total Rent on Land		**30**	**30**	**-**	**-**	**-**	**-**	**-**	**-**	**30**	**32**	**34**
Rental from Fixed Assets												
Market Related												
Investment Property		4 845	4 845	–	–	–	–	–	–	4 845	5 136	5 444
Total Market Related		**4 845**	**4 845**	**-**	**-**	**-**	**-**	**-**	**-**	**4 845**	**5 136**	**5 444**
Non-market Related												
Investment Property		1 100	1 100	–	–	–	–	–	–	1 100	1 165	1 235
Property Plant and Equipment		750	750	–	–	–	–	–	–	750	795	843
Total Non-market Related		**1 850**	**1 850**	**-**	**-**	**-**	**-**	**-**	**-**	**1 850**	**1 961**	**2 078**
Total Rental from Fixed Assets		**6 695**	**6 695**	**-**	**-**	**-**	**-**	**-**	**-**	**6 695**	**7 097**	**7 523**
Development Charges		509	509	–	–	–	–	–	–	509	539	572

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Ref	Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Operational Revenue												
Administrative Handling Fees		12	12	–	–	–	–	–	–	12	13	14
Breakages and Losses Recovered		0	0	–	–	–	–	–	–	0	0	0
Collection Charges		316	316	–	–	–	–	–	–	316	335	355
Discounts and Early Settlements		6	6	–	–	–	–	–	–	6	6	7
Incidental Cash Surpluses		6	6	–	–	–	–	–	–	6	6	7
Inspection Fees		6	6	–	–	–	–	–	–	6	6	7
Insurance Refund		151	151	–	–	–	–	–	–	151	160	169
Merchandising, Jobbing and Contracts		157	157	–	–	–	–	–	–	157	167	177
Request for Information		12	12	–	–	–	–	–	–	12	13	14
Skills Development Levy Refund		747	747	–	–	–	–	–	–	747	792	839
Staff and Councillors Recoveries		41	41	–	–	–	–	–	–	41	43	46
Total Operational Revenue		**1 454**	**1 454**	**-**	**-**	**-**	**-**	**-**	**-**	**1 454**	**1 542**	**1 634**
Non-Exchange revenue												
Property Rates												
Agricultural Properties		31 662	31 662	–	–	–	–	–	–	31 662	34 195	36 931
Business and Commercial Properties		17 112	17 112	–	–	–	–	–	–	17 112	18 481	19 959
Industrial Properties		14 818	14 818	–	–	–	–	–	–	14 818	16 004	17 284
Public Service Infrastructure Properties		536	536	–	–	–	–	–	–	536	579	625
Public Service Purposes Properties		21 262	21 262	–	–	–	–	–	–	21 262	22 963	24 800
Residential Properties		51 183	51 183	–	–	–	–	–	–	51 183	55 278	59 700
Vacant Land		2 865	2 865	–	–	–	–	–	–	2 865	3 094	3 342
Total Property Rates		**139 439**	**139 439**	**-**	**-**	**-**	**-**	**-**	**-**	**139 439**	**150 594**	**162 642**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(12 108)	(12 108)	–	–	–	–	–	–	(12 108)	(13 077)	(14 123)
Net Property Rates		**127 331**	**127 331**	**-**	**-**	**-**	**-**	**-**	**-**	**127 331**	**137 517**	**148 518**
Surcharges and Taxes												
Taxes		7 371	7 371	–	–	–	–	54	54	7 425	7 788	5 634
Total Surcharges and Taxes		**7 371**	**7 371**	**-**	**-**	**-**	**-**	**54**	**54**	**7 425**	**7 788**	**5 634**
Fines, Penalties and Forfeits												
Fines		11 270	11 270	–	–	–	–	–	–	11 270	11 836	12 431
Forfeits		0	0	–	–	–	–	–	–	0	0	0
Penalties		1 150	1 150	–	–	–	–	–	–	1 150	1 219	1 292
Total Fines, Penalties and Forfeits		**12 420**	**12 420**	**-**	**-**	**-**	**-**	**-**	**-**	**12 420**	**13 055**	**13 723**
Licences or Permits												
Dog		6	6	–	–	–	–	–	–	6	6	7
Filming Fees		6	6	–	–	–	–	–	–	6	6	7
Market Porters		6	6	–	–	–	–	–	–	6	6	7
Road and Transport		2 546	2 546	–	–	–	–	–	–	2 546	2 699	2 861
Trading		155	155	–	–	–	–	–	–	155	164	174
Total Licences or Permits		**2 720**	**2 720**	**-**	**-**	**-**	**-**	**-**	**-**	**2 720**	**2 883**	**3 056**
Transfer and subsidies - Operational												
Monetary Allocations												
District Municipalities		–	–	–	–	–	–	5 027	5 027	5 027	–	–
Foreign Government and International Organisations		755	755	–	–	–	–	162	162	917	–	–
National Governments		3 606	3 606	–	–	–	–	–	–	3 606	1 717	1 804
National Revenue Fund		166 475	166 475	–	–	–	–	–	–	166 475	176 156	178 631
Private Enterprises		–	–	–	–	–	–	1 886	1 886	1 886	–	–
Provincial Government		25 500	25 500	–	–	–	–	–	–	25 500	13 022	13 235
Total Monetary Allocations		**196 336**	**196 336**	**-**	**-**	**-**	**-**	**7 075**	**7 075**	**203 411**	**190 895**	**193 670**
Total Transfer and subsidies - Operational		**196 336**	**196 336**	**-**	**-**	**-**	**-**	**7 075**	**7 075**	**203 411**	**190 895**	**193 670**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
<u>Interest Receivables</u>												
Property Rates		3 807	3 807	–	–	–	–	–	–	3 807	3 845	3 883
Total Interest Receivables		**3 807**	**3 807**	**-**	**-**	**-**	**-**	**-**	**-**	**3 807**	**3 845**	**3 883**
<u>Operational Revenue - Service Charges</u>												
Electricity - Availability Charges		1 087	1 087	–	–	–	–	–	–	1 087	1 152	1 221
Waste Management - Availability Charges		884	884	–	–	–	–	–	–	884	937	993
Waste Water Management - Availability Charges		426	426	–	–	–	–	–	–	426	451	479
Water - Availability Charges		1 049	1 049	–	–	–	–	–	–	1 049	1 111	1 178
Total Operational Revenue - Service Charges		**3 445**	**3 445**	**-**	**-**	**-**	**-**	**-**	**-**	**3 445**	**3 652**	**3 871**
Total Revenue		**1 069 064**	**1 069 064**	**-**	**-**	**-**	**-**	**7 129**	**7 129**	**1 076 193**	**1 138 703**	**1 221 220**
<u>EXPENDITURE ITEMS:</u>												
<u>Employee related costs</u>												
Salaries and Allowances												
Basic Salary	2	185 844	185 780	–	–	–	–	4 086	4 086	189 866	196 095	209 436
Bonuses		17 875	17 875	–	–	–	–	–	–	17 875	19 063	20 335
Allowance												
Cellular and Telephone		1 622	1 622	–	–	–	–	–	–	1 622	1 734	1 854
Housing Benefits		1 492	1 492	–	–	–	–	–	–	1 492	1 592	1 699
Non-pensionable		81	81	–	–	–	–	–	–	81	86	92
Travel or Motor Vehicle		10 989	10 989	–	–	–	–	–	–	10 989	11 743	12 549
Total Allowance		**14 184**	**14 184**	**-**	**-**	**-**	**-**	**-**	**-**	**14 184**	**15 155**	**16 194**
Service Related Benefits												
Acting		2 817	2 732	–	–	–	–	–	–	2 732	3 014	3 225
Leave Pay		5 040	5 040	–	–	–	–	–	–	5 040	5 393	5 770
Long Service Award		1 439	1 439	–	–	–	–	–	–	1 439	1 539	1 647
Overtime		28 251	28 251	–	–	–	–	–	–	28 251	30 229	32 344
Standby Allowance		9 175	9 175	–	–	–	–	–	–	9 175	9 817	10 504
Total Service Related Benefits		**46 722**	**46 637**	**-**	**-**	**-**	**-**	**-**	**-**	**46 637**	**49 992**	**53 491**
Total Salaries and Allowances		**264 625**	**264 476**	**-**	**-**	**-**	**-**	**4 086**	**4 086**	**268 562**	**280 305**	**299 456**
Social Contributions												
Bargaining Council		97	97	–	–	–	–	–	–	97	104	111
Group Life Insurance		6 294	6 294	–	–	–	–	–	–	6 294	6 707	7 148
Medical		11 803	11 803	–	–	–	–	–	–	11 803	12 593	13 438
Pension		31 092	31 092	–	–	–	–	–	–	31 092	33 139	35 330
Unemployment Insurance		1 669	1 666	–	–	–	–	12	12	1 678	1 753	1 871
Total Social Contributions		**50 956**	**50 953**	**-**	**-**	**-**	**-**	**12**	**12**	**50 965**	**54 295**	**57 896**
Post-retirement Benefit												
Medical		11 587	11 587	–	–	–	–	–	–	11 587	12 399	13 266
Pension		29	29	–	–	–	–	–	–	29	31	33
Total Post-retirement Benefit	4	**11 617**	**11 617**	**-**	**-**	**-**	**-**	**-**	**-**	**11 617**	**12 430**	**13 300**
Sub-Total		**327 197**	**327 046**	**-**	**-**	**-**	**-**	**4 098**	**4 098**	**331 144**	**347 031**	**370 652**
Total Employee Related Cost	1,5	**327 197**	**327 046**	**-**	**-**	**-**	**-**	**4 098**	**4 098**	**331 144**	**347 031**	**370 652**
<u>Remuneration of Councillors</u>												
Allowances and Service Related Benefits												
Basic Salary		10 860	10 860	–	–	–	–	–	–	10 860	11 294	11 746
Cell phone Allowance		1 251	1 251	–	–	–	–	–	–	1 251	1 301	1 354
Total Allowances and Service Related Benefits		**12 111**	**12 111**	**-**	**-**	**-**	**-**	**-**	**-**	**12 111**	**12 596**	**13 100**
Social Contributions												
Medical Aid Benefits		94	94	–	–	–	–	–	–	94	97	101
Pension Fund Contributions		1 552	1 552	–	–	–	–	–	–	1 552	1 614	1 679
Total Social Contributions		**1 646**	**1 646**	**-**	**-**	**-**	**-**	**-**	**-**	**1 646**	**1 712**	**1 780**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Remuneration of Councillors	1,5	**13 758**	**13 758**	**-**	**-**	**-**	**-**	**-**	**-**	**13 758**	**14 308**	**14 880**
Bulk Purchases - Electricity												
ESKOM		474 822	474 822	–	–	–	–	–	–	474 822	517 556	564 136
Self Generation		0	0	–	–	–	–	–	–	0	0	0
Total Bulk Purchases - Electricity	1	**474 822**	**474 822**	**-**	**-**	**-**	**-**	**-**	**-**	**474 822**	**517 556**	**564 136**
Inventory Consumed												
Consumables		3 604	3 612	–	–	–	–	171	171	3 783	3 196	3 357
Materials and Supplies		19 181	18 997	–	–	–	–	359	359	19 356	20 121	21 203
Water		0	0	–	–	–	–	–	–	0	0	0
Sub-total		**22 786**	**22 609**	**-**	**-**	**-**	**-**	**530**	**530**	**23 139**	**23 317**	**24 560**
Total Inventory Consumed	1	**22 786**	**22 609**	**-**	**-**	**-**	**-**	**530**	**530**	**23 139**	**23 317**	**24 560**
Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity		9 239	9 239	–	–	–	–	–	–	9 239	10 137	11 119
Waste Management		5 764	5 764	–	–	–	–	–	–	5 764	6 207	6 681
Waste Water Management		6 757	6 757	–	–	–	–	–	–	6 757	7 239	7 752
Water		1 588	1 588	–	–	–	–	–	–	1 588	1 809	2 049
Total Trade and Other Receivables from Exchange Transactions		**23 349**	**23 349**	**-**	**-**	**-**	**-**	**-**	**-**	**23 349**	**25 391**	**27 602**
Other Receivables from Non-exchange Revenue												
Property Rates												
Agricultural Properties		8 820	8 820	–	–	–	–	–	–	8 820	9 261	9 724
Residential Properties		11 155	11 155	–	–	–	–	–	–	11 155	12 048	13 011
Total Property Rates		**19 975**	**19 975**	**-**	**-**	**-**	**-**	**-**	**-**	**19 975**	**21 309**	**22 735**
Total Other Receivables from Non-exchange Revenue		**19 975**	**19 975**	**-**	**-**	**-**	**-**	**-**	**-**	**19 975**	**21 309**	**22 735**
Total Debt Impairment	1	**43 324**	**43 324**	**-**	**-**	**-**	**-**	**-**	**-**	**43 324**	**46 700**	**50 338**
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets		101	101	–	–	–	–	–	–	101	101	101
Total Amortisation		**101**	**101**	**-**	**-**	**-**	**-**	**-**	**-**	**101**	**101**	**101**
Depreciation												
Community Assets		2 170	2 170	–	–	–	–	–	–	2 170	2 170	2 170
Computer Equipment		2 719	2 719	–	–	–	–	–	–	2 719	2 719	2 719
Electrical Infrastructure		1 116	1 116	–	–	–	–	–	–	1 116	1 116	1 116
Furniture and Office Equipment		674	674	–	–	–	–	–	–	674	674	674
Investment Property		218	218	–	–	–	–	–	–	218	218	218
Machinery and Equipment		1 565	1 565	–	–	–	–	–	–	1 565	1 565	1 565
Roads Infrastructure		656	656	–	–	–	–	–	–	656	656	656
Sanitation Infrastructure		2 940	2 940	–	–	–	–	–	–	2 940	2 940	2 940
Solid Waste Infrastructure		18 026	18 026	–	–	–	–	–	–	18 026	18 026	18 026
Storm water Infrastructure		596	596	–	–	–	–	–	–	596	596	596
Transport Assets		5 628	5 628	–	–	–	–	–	–	5 628	5 628	5 628
Water Supply Infrastructure		1 772	1 772	–	–	–	–	–	–	1 772	1 772	1 772
Total Depreciation		**38 080**	**38 080**	**-**	**-**	**-**	**-**	**-**	**-**	**38 080**	**38 080**	**38 080**
Total Depreciation, Amortisation and Impairment	1	**38 181**	**38 181**	**-**	**-**	**-**	**-**	**-**	**-**	**38 181**	**38 181**	**38 181**
Interest, Dividends and Rent on Land												
Interest Paid		10 773	10 773	–	–	–	–	–	–	10 773	11 311	11 877
Rent on Land		17	17	–	–	–	–	–	–	17	18	18
Total Interest, Dividends and Rent on Land	1	**10 789**	**10 789**	**-**	**-**	**-**	**-**	**-**	**-**	**10 789**	**11 329**	**11 895**
Contracted Services												
Consultants and Professional Services		19 796	15 448	–	–	–	–	257	257	15 705	20 946	22 245
Contractors		8 652	12 494	–	–	–	–	147	147	12 641	7 879	8 370

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Outsourced Services		44 212	44 358	–	–	–	–	18	18	44 376	45 966	47 813
Total Contracted Services	1	**72 660**	**72 300**	**-**	**-**	**-**	**-**	**422**	**422**	**72 722**	**74 791**	**78 429**
Transfers and Subsidies												
Operational												
Monetary Allocations		14 153	14 200	–	–	–	–	–	–	14 200	2 489	2 609
Total Operational		**14 153**	**14 200**	**-**	**-**	**-**	**-**	**-**	**-**	**14 200**	**2 489**	**2 609**
Total Transfers and Subsidies	1	**14 153**	**14 200**	**-**	**-**	**-**	**-**	**-**	**-**	**14 200**	**2 489**	**2 609**
Irrecoverable Debts Written Off												
Exchange												
Electricity		1 662	1 662	–	–	–	–	–	–	1 662	1 745	1 833
Waste Management		9 706	9 706	–	–	–	–	–	–	9 706	10 191	10 700
Waste Water Management		7 579	7 579	–	–	–	–	–	–	7 579	7 958	8 356
Water		12 554	12 554	–	–	–	–	–	–	12 554	13 181	13 840
Total Exchange		**31 500**	**31 500**	**-**	**-**	**-**	**-**	**-**	**-**	**31 500**	**33 075**	**34 729**
Non-exchange												
Service Charges		0	0	–	–	–	–	–	–	0	0	0
Total Non-exchange		**0**	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**0**	**0**
Total Irrecoverable Debts Written Off	1	**31 500**	**31 500**	**-**	**-**	**-**	**-**	**-**	**-**	**31 500**	**33 075**	**34 729**
Operational Cost and Other Cost												
Operational Cost												
Achievements and Awards		47	47	–	–	–	–	–	–	47	50	52
Advertising, Publicity and Marketing		1 556	1 500	–	–	–	–	5	5	1 505	1 444	1 506
Bank Charges, Facility and Card Fees		536	536	–	–	–	–	–	–	536	563	591
Cleaning Services		58	58	–	–	–	–	–	–	58	60	62
Commission		2 856	2 856	–	–	–	–	–	–	2 856	2 999	3 149
Communication		3 659	3 614	–	–	–	–	–	–	3 614	3 842	4 034
Contribution to Provisions		0	0	–	–	–	–	–	–	0	0	0
Courier and Delivery Services		3	3	–	–	–	–	–	–	3	3	3
Deeds		62	62	–	–	–	–	–	–	62	65	68
Electricity Compliance Certificate		79	79	–	–	–	–	–	–	79	83	87
Entertainment		16	16	–	–	–	–	–	–	16	17	18
External Audit Fees		4 846	4 846	–	–	–	–	–	–	4 846	5 088	5 342
External Computer Service		6 023	6 023	–	–	–	–	–	–	6 023	6 354	6 698
Fines and Penalties		1	1	–	–	–	–	–	–	1	1	1
Full Time Union Representative		(10)	60	–	–	–	–	–	–	60	(10)	(11)
Hire Charges		7 426	7 159	–	–	–	–	0	0	7 159	7 820	8 240
Insurance Underwriting		3 697	3 682	–	–	–	–	1	1	3 682	3 866	4 059
Learnerships and Internships		659	659	–	–	–	–	–	–	659	667	676
Levies Paid - Water Resource Management Charges		2 736	2 736	–	–	–	–	–	–	2 736	2 873	3 017
Licences		543	543	–	–	–	–	–	–	543	570	598
Management Fee		1	1	–	–	–	–	–	–	1	1	1
Municipal Services		44	44	–	–	–	–	–	–	44	46	49
Office Decorations		3	3	–	–	–	–	–	–	3	3	3
Printing, Publications and Books		1 855	1 855	–	–	–	–	–	–	1 855	2 028	2 218
Professional Bodies, Membership and Subscription		793	793	–	–	–	–	–	–	793	832	874
Registration Fees		51	51	–	–	–	–	–	–	51	53	56
Road Worthy Test		15	15	–	–	–	–	–	–	15	16	17
Servitudes and Land Surveys		137	137	–	–	–	–	–	–	137	144	151
Signage		1 719	1 719	–	–	–	–	–	–	1 719	1 880	2 055
Skills Development Fund Levy		1 339	1 339	–	–	–	–	–	–	1 339	1 407	1 477
Toll Gate Fees		1	1	–	–	–	–	–	–	1	2	2
Transport Provided as Part of Departmental Activities		70	70	–	–	–	–	–	–	70	73	77

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Description R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Travel Agency and Visas		46	46	–	–	–	–	–	–	46	48	50
Travel and Subsistence		956	968	–	–	–	–	52	52	1 020	989	1 036
Uniform and Protective Clothing		3 168	2 979	–	–	–	–	230	230	3 210	3 232	3 409
Vehicle Tracking		386	386	–	–	–	–	–	–	386	405	426
Ward Committees		1 283	1 283	–	–	–	–	–	–	1 283	1 347	1 415
Wet Fuel		11 229	11 229	–	–	–	–	1 118	1 118	12 347	11 756	12 308
Workmens Compensation Fund		2 586	2 586	–	–	–	–	–	–	2 586	2 716	2 851
Total Operational Cost		**60 475**	**59 986**	**-**	**-**	**-**	**-**	**1 406**	**1 406**	**61 392**	**63 330**	**66 664**
Operating Leases												
Investment Properties		1 440	1 440	–	–	–	–	–	–	1 440	1 512	1 588
Total Operational Leases		**1 440**	**1 440**	**-**	**-**	**-**	**-**	**-**	**-**	**1 440**	**1 512**	**1 588**
Total Operational Cost and Other Cost	1	**61 915**	**61 426**	**-**	**-**	**-**	**-**	**1 406**	**1 406**	**62 832**	**64 842**	**68 251**
Total Expenditure		**1 111 084**	**1 109 954**	**-**	**-**	**-**	**-**	**6 456**	**6 456**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/(Deficit)		**(42 020)**	**(40 891)**	**-**	**-**	**-**	**-**	**673**	**673**	**(40 218)**	**(34 914)**	**(37 440)**
Transfers and subsidies - capital (monetary allocations)												
District Municipalities		435	435	–	–	–	–	–	–	435	–	–
National Government		26 141	26 141	–	–	–	–	–	–	26 141	44 608	35 790
Provincial Governments		8 428	8 428	–	–	–	–	361	361	8 789	5 834	117
Total Transfers and subsidies - capital (monetary allocations)		**35 003**	**35 003**	**-**	**-**	**-**	**-**	**361**	**361**	**35 364**	**50 442**	**35 907**
Surplus/(Deficit) after capital transfers and contributions		**(7 016)**	**(5 887)**	**-**	**-**	**-**	**-**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Surplus/(Deficit) after income tax		**(7 016)**	**(5 887)**	**-**	**-**	**-**	**-**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Surplus/(Deficit) attributable to municipality		**(7 016)**	**(5 887)**	**-**	**-**	**-**	**-**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Surplus/(Deficit) for the year		**(7 016)**	**(5 887)**	**-**	**-**	**-**	**-**	**1 034**	**1 034**	**(4 853)**	**15 527**	**(1 533)**
Repairs and Maintenance by Expenditure Item	8											
Inventory Consumed (Project Maintenance)		4 711	4 547	–	–	–	–	–	–	4 547	5 063	5 444
Contracted Services		14 772	11 380	–	–	–	–	–	–	11 380	15 935	17 190
Operational Costs		4 965	4 699	–	–	–	–	–	–	4 699	5 320	5 702
Total Repairs and Maintenance Expenditure	9	**24 448**	**20 626**	**-**	**-**	**-**	**-**	**-**	**-**	**20 626**	**26 318**	**28 336**

WC022 Witzenberg - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 25/08/2026

Description	Ref	Budget Year 2026/27 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Cash at Bank		238 572	238 572	–	–	–	–	6 622	6 622	245 194	247 415	256 734
Cash on Hand		9	9	–	–	–	–	–	–	9	9	9
Total Cash and Cash Equivalents		238 581	238 581	-	-	-	-	6 622	6 622	245 203	247 424	256 743
Trade and other receivables from exchange transactions												
Electricity		124 526	124 526	–	–	–	–	–	–	124 526	136 619	149 992
Waste Management		89 183	89 183	–	–	–	–	–	–	89 183	98 164	107 537
Waste Water Management		44 171	44 171	–	–	–	–	–	–	44 171	50 850	57 979
Water		138 668	138 668	–	–	–	–	–	–	138 668	144 422	150 425
Other trade receivables from exchange transactions		17 853	17 853	–	–	–	–	–	–	17 853	18 130	18 410
VAT Receivable Input Tax Accrual		(1 697)	(1 697)	–	–	–	–	–	–	(1 697)	(1 697)	(1 697)
Gross: Trade and other receivables from exchange		412 705	412 705	-	-	-	-	-	-	412 705	446 488	482 647
Less: Impairment for debt												
Impairment for Electricity		(30 162)	(30 162)	–	–	–	–	–	–	(30 162)	(40 298)	(51 417)
Impairment for Waste Management		(76 010)	(76 010)	–	–	–	–	–	–	(76 010)	(82 217)	(88 898)
Impairment for Waste Water Management		(75 646)	(75 646)	–	–	–	–	–	–	(75 646)	(82 884)	(90 637)
Impairment for Water		(131 222)	(131 222)	–	–	–	–	–	–	(131 222)	(133 031)	(135 081)
Impairment for other trade receivalbes from exchange transactions		(27 740)	(27 740)	–	–	–	–	–	–	(27 740)	(37 001)	(46 725)
Total Less: Impairment for debt		(340 780)	(340 780)	-	-	-	-	-	-	(340 780)	(375 432)	(412 758)
Total net Trade and other receivables from Exchange Transactions		71 925	71 925	-	-	-	-	-	-	71 925	71 056	69 889
Receivables from non-exchange transactions												
Property rates												
Agricultural Properties		18 454	18 454	–	–	–	–	–	–	18 454	21 450	24 685
Business and Commercial Properties		13 950	13 950	–	–	–	–	–	–	13 950	15 569	17 318
Industrial Properties		3 924	3 924	–	–	–	–	–	–	3 924	5 326	6 840
Public Benefit Organisations		4	4	–	–	–	–	–	–	4	4	4
Public Service Infrastructure Properties		(16 283)	(16 283)	–	–	–	–	–	–	(16 283)	(16 233)	(16 178)
Public Service Purposes Properties		26 698	26 698	–	–	–	–	–	–	26 698	28 710	30 882
Residential Properties		31 400	31 400	–	–	–	–	–	–	31 400	37 019	42 953
Vacant Land		4 944	4 944	–	–	–	–	–	–	4 944	5 215	5 507
Gross: Property rates		83 091	83 091	-	-	-	-	-	-	83 091	97 060	112 012
Less: Impairment of Property rates		(67 918)	(67 918)	–	–	–	–	–	–	(67 918)	(79 966)	(92 977)
Net Property rates		15 173	15 173	-	-	-	-	-	-	15 173	17 094	19 035
Other receivables from non-exchange transactions		61 562	61 562	–	–	–	–	–	–	61 562	71 381	81 697
Less:Impairment for other receivables from non-exchange		(13 900)	(13 900)	–	–	–	–	–	–	(13 900)	(13 900)	(13 900)
Net other receivables from non-exchange transactions		47 662	47 662	-	-	-	-	-	-	47 662	57 481	67 797
Total net Receivables from non-exchange transactions		62 835	62 835	-	-	-	-	-	-	62 835	74 575	86 831
Inventory												
Consumables		(3 164)	(3 164)	–	–	–	–	(899)	(899)	(4 062)	(3 164)	(3 164)
Materials and Supplies		17 908	17 908	–	–	–	–	(324)	(324)	17 583	17 908	17 908
Water		20	20	–	–	–	–	–	–	20	20	20
Total Inventory		14 764	14 764	-	-	-	-	(1 223)	(1 223)	13 541	14 764	14 764
VAT Receivable												
Input Tax Capital		1 176	1 176	–	–	–	–	–	–	1 176	1 176	1 176
Input Tax General		10 608	10 608	–	–	–	–	–	–	10 608	10 608	10 608
VAT Control (Receivable)		(96 865)	(96 865)	–	–	–	–	–	–	(96 865)	(96 865)	(96 865)
Total VAT Receivable		(85 080)	(85 080)	-	-	-	-	-	-	(85 080)	(85 080)	(85 080)
Other current assets												
Control, Clearing and Interface Accounts		1 084	1 084	–	–	–	–	–	–	1 084	1 084	1 084
Deposits		1 560	1 560	–	–	–	–	–	–	1 560	1 560	1 560
Operating Lease - Straight Lining		2 303	2 303	–	–	–	–	–	–	2 303	2 303	2 303
Total Other current assets		4 947	4 947	-	-	-	-	-	-	4 947	4 947	4 947
Total Current Assets		307 972	307 972	-	-	-	-	5 399	5 399	313 371	327 687	348 094
Non-current Assets												
Investment Property												
Investment Property at Cost / Fair Value		46 722	46 722	–	–	–	–	–	–	46 722	46 722	46 722
Less: Accumulated Depreciation		(5 411)	(5 411)	–	–	–	–	–	–	(5 411)	(5 629)	(5 847)
Less: Accumulated Impairment		(472)	(472)	–	–	–	–	–	–	(472)	(472)	(472)
Total Investment Property		40 838	40 838	-	-	-	-	-	-	40 838	40 620	40 402
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation		1 760 918	1 760 918	–	–	–	–	7 170	7 170	1 768 089	1 832 310	1 888 600
Leases recognised as Property, Plant and Equipment	3	8 470	8 470	–	–	–	–	–	–	8 470	8 470	8 470
Less: Accumulated Depreciation		(515 412)	(515 412)	–	–	–	–	–	–	(515 412)	(553 274)	(591 136)
Less: Accumulated Impairment		(5 974)	(5 974)	–	–	–	–	–	–	(5 974)	(5 974)	(5 974)
Total Property, Plant and Equipment	2	1 248 002	1 248 002	-	-	-	-	7 170	7 170	1 255 172	1 281 532	1 299 959
Heritage Assets												
Heritage Assets at Cost / Revaluation		550	550	–	–	–	–	–	–	550	550	550
Total Heritage Assets		550	550	-	-	-	-	-	-	550	550	550
Intangible Assets												
Intangible Assets at Cost / Revaluation		2 329	2 329	–	–	–	–	–	–	2 329	2 329	2 329
Less: Accumulated Amortisation		(1 241)	(1 241)	–	–	–	–	–	–	(1 241)	(1 342)	(1 442)
Total Intangible Assets		1 088	1 088	-	-	-	-	-	-	1 088	987	887
Total Non Current Assets		1 290 478	1 290 478	-	-	-	-	7 170	7 170	1 297 648	1 323 689	1 341 798
TOTAL ASSETS		1 598 451	1 598 451	-	-	-	-	12 569	12 569	1 611 020	1 651 376	1 689 892
LIABILITIES												
Current Liabilities												
Financial Liabilities												
Current portion of Finance Lease Liabilities		163	163	–	–	–	–	–	–	163	163	163
Current portion of Non-current Borrowings		21 891	21 891	–	–	–	–	–	–	21 891	21 891	21 891
Unamortised Premium on Long-term Debts		19	19	–	–	–	–	–	–	19	23	28
Total Financial Liabilities		22 073	22 073	-	-	-	-	-	-	22 073	22 077	22 082
Consumer Deposits												
Building Plans		1 059	1 059	–	–	–	–	–	–	1 059	1 059	1 059
Electricity		204	204	–	–	–	–	–	–	204	204	204
Posters		30	30	–	–	–	–	–	–	30	30	30
Rental Properties		380	380	–	–	–	–	–	–	380	380	380
Water		8 611	8 611	–	–	–	–	–	–	8 611	8 611	8 611
Wayleave		370	370	–	–	–	–	–	–	370	370	370
Total Consumer Deposits		10 655	10 655	-	-	-	-	-	-	10 655	10 655	10 655
Trade and Other Payable Exchange Transactions												
Advance Payments		4 459	4 459	–	–	–	–	–	–	4 459	4 459	4 459
Agency Fees Payable		(1)	(1)	–	–	–	–	–	–	(1)	(1)	(1)
Control, Clearing and Interface Accounts		(5 482)	(5 482)	–	–	–	–	8 743	8 743	3 261	(628)	4 565
Electricity Bulk Purchase		84 357	84 357	–	–	–	–	–	–	84 357	84 357	84 357
Fair Value Adjustment		1	1	–	–	–	–	–	–	1	1	1
Long Service Award		4 126	4 126	–	–	–	–	–	–	4 126	4 126	4 126
Overtime		2 483	2 483	–	–	–	–	–	–	2 483	2 483	2 483
Payables and Accruals		60 472	60 472	–	–	–	–	12 184	12 184	72 656	62 412	64 447
Retentions		11 870	11 870	–	–	–	–	–	–	11 870	11 870	11 870

Prepared by : SAMRAS

Date : 2026/08/18 20:41

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Unallocated Deposits		1 345	1 345	–	–	–	–	–	–	1 345	1 345	1 345
VAT Payables Output Tax Accrual		17 977	17 977	–	–	–	–	–	–	17 977	13 016	7 806
VAT Payables Output Tax Provision for Doubtful Debt Impairment		5 413	5 413	–	–	–	–	–	–	5 413	5 413	5 413
Total Trade and Other Payable Exchange Transactions	2, 5	**187 021**	**187 021**	-	-	-	-	**20 927**	**20 927**	**207 948**	**188 853**	**190 872**
Trade and Other Payable Non-exchange Transactions												
Transfers and Subsidies Unspent												
Capital		22 788	22 788	–	–	–	–	(415)	(415)	22 373	27 534	31 531
Operational		(9 570)	(9 570)	–	–	–	–	(7 943)	(7 943)	(17 513)	(14 315)	(18 312)
Total Transfers and Subsidies Unspent		**13 219**	**13 219**	-	-	-	-	**(8 358)**	**(8 358)**	**4 861**	**13 219**	**13 219**
Total Trade and Other Payable Non-exchange Transactions	2	**13 219**	**13 219**	-	-	-	-	**(8 358)**	**(8 358)**	**4 861**	**13 219**	**13 219**
Provision												
Bonus		12 727	12 727	–	–	–	–	–	–	12 727	18 446	24 547
Decommissioning, Restoration and Similar Liabilities		3 791	3 791	–	–	–	–	–	–	3 791	3 791	3 791
Ex-gratia Pension		8	8	–	–	–	–	–	–	8	8	8
Leave		22 289	22 289	–	–	–	–	–	–	22 289	22 289	22 289
Total Provision		**38 815**	**38 815**	-	-	-	-	-	-	**38 815**	**44 534**	**50 634**
VAT Payable												
VAT Payable: Output Tax		(96 979)	(96 979)	–	–	–	–	–	–	(96 979)	(89 125)	(80 722)
Total VAT Payable		**(96 979)**	**(96 979)**	-	-	-	-	-	-	**(96 979)**	**(89 125)**	**(80 722)**
Other current liabilities												
Employee Benefits												
Post-employment Benefits		3 300	3 300	–	–	–	–	–	–	3 300	3 300	3 300
Total Employee Benefits		**3 300**	**3 300**	-	-	-	-	-	-	**3 300**	**3 300**	**3 300**
Total Other current liabilities		**3 300**	**3 300**	-	-	-	-	-	-	**3 300**	**3 300**	**3 300**
Total Current Liabilities		**178 102**	**178 102**	-	-	-	-	**12 569**	**12 569**	**190 671**	**193 513**	**210 040**
Non-current Liabilities												
Financial Liabilities												
Borrowings												
Annuity and Bullet Loans		(8 999)	(8 999)	–	–	–	–	–	–	(8 999)	(12 108)	(15 217)
Finance Lease Liability		889	889	–	–	–	–	–	–	889	889	889
Total Borrowings	4	**(8 110)**	**(8 110)**	-	-	-	-	-	-	**(8 110)**	**(11 219)**	**(14 328)**
Operating Lease Liability		1 424	1 424	–	–	–	–	–	–	1 424	1 424	1 424
Total Financial Liabilities		**(6 686)**	**(6 686)**	-	-	-	-	-	-	**(6 686)**	**(9 794)**	**(12 903)**
Provisions												
Decommissioning, Restoration and Similar Liabilities		84 523	84 523	–	–	–	–	–	–	84 523	95 650	107 334
Total Provisions		**84 523**	**84 523**	-	-	-	-	-	-	**84 523**	**95 650**	**107 334**
Other non-current liabilities												
Employee Benefits												
Post-employment Benefits		90 436	90 436	–	–	–	–	–	–	90 436	102 866	116 166
Other Long-Term Benefits		13 618	13 618	–	–	–	–	–	–	13 618	15 158	16 805
Total Employee Benefits		**104 055**	**104 055**	-	-	-	-	-	-	**104 055**	**118 024**	**132 971**
Total Other non-current liabilities		**104 055**	**104 055**	-	-	-	-	-	-	**104 055**	**118 024**	**132 971**
Total non current liabilities		**181 892**	**181 892**	-	-	-	-	-	-	**181 892**	**203 880**	**227 402**
TOTAL LIABILITIES		**359 995**	**359 995**	-	-	-	-	**12 569**	**12 569**	**372 564**	**397 393**	**437 441**
CHANGES IN NET ASSETS		**1 238 456**	**1 238 456**	-	-	-	-	-	-	**1 238 456**	**1 253 983**	**1 252 450**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)												
Opening Balance		1 227 290	1 227 290	–	–	–	–	–	–	1 227 290	1 227 290	1 242 817
Transfers to/from operating revenue and expenditure		–	–	–	–	–	–	–	–	–	–	–
Total Accumulated Surplus/(Deficit)	1	**1 227 290**	**1 227 290**	-	-	-	-	-	-	**1 227 290**	**1 227 290**	**1 242 817**
Reserves and Funds												
Capital Replacement Reserve		11 166	11 166	–	–	–	–	–	–	11 166	11 166	11 166
Total Reserves and Funds	2	**11 166**	**11 166**	-	-	-	-	-	-	**11 166**	**11 166**	**11 166**
Opening Balance		–	–							–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 238 456**	**1 238 456**	-	-	-	-	-	-	**1 238 456**	**1 238 456**	**1 253 983**

Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Outcomes			Current Year			MTREF		
		2022/23	2023/24	2024/25	Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Vote 1 - Financial Services										
Function 1 - Essential Services										
Sub-function 1 - Sustainable provision & maintenance of basic infrastructure										
Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department		0.99	0.99	0.99	0.98	0.98	0.98	0.98	0.99	0.99
% Expenditure on Capital Budget by Technical Directorate		0.88	0.88	0.88	0.95	0.95	0.95	0.95	0.96	0.96
Number of new formal sewer connections meeting minimum standards		New	New	New	10	10	10	10	12	12
Number of new formal water connections meeting minimum standards		New	New	New	10	10	10	10	12	12
Percentage of drinking water samples complying to SANS241.		1	1	1	0.98	0.98	0.98	0.98	0.98	0.98
Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality		New	New	New	8	8	8	10	10	10
Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.		13485	13485	13485	11873	11873	11873	11900	11910	11920
Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)		New	New	New	0.4	0.4	0.4	0.39	0.38	0.38
Percentage total electricity losses		0.107	0.107	0.107	0.1	0.1	0.1	0.1	0.1	0.1
Percentage of surfaced municipal road lanes which has been resurfaced and resealed		New	New	New	0.01	0.01	0.01	0.01	0.01	0.015
Sub-function 2 - Provide for the needs of informal settlements through improved services										
Number of subsidised serviced sites developed.		0	0	0	No target set as development of	No target set as development of	No target set as development of	130		50
Number of new informal sewer connections meeting minimum standards		New	New	New	2	2	2	2	2	2
Number of new informal water connections meeting minimum standards		New	New	New	2	2	2	2	2	2
Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality		New	New	New	The target was removed during	The target was removed during	The target was removed during	7	10	12
Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.		1	1	1	0.95	0.95	0.95	0.97	0.97	0.97
Vote 2 - Community Services										
Function 1 - Communal Services										
Sub-function 1 - Provide & maintain facilities that make citizens feel at										
Analysis report on customer satisfaction questionnaires on community facilities.		1	1	1	1 Report	1 Report	1 Report	1 Report	1 Report	1 Report
Percentage compliance with the required attendance time for structural firefighting incidents		New	New	New	0.9	0.9	0.9	0.9	0.92	0.92
Percentage utilisation rate of community halls		New	New	New	The target was removed during	The target was removed during	The target was removed during	0.04	0.04	0.04
Average number of library visits per library		New	New	New	12000	12000	12000	12500	12500	13000
Percentage of municipal cemetery plots available		New	New	New	0.27	0.27	0.27	0.25	0.24	0.22
Percentage expenditure on Capital Budget by Community Directorate		0.83	0.83	0.83	0.95	0.95	0.95	0.95	0.96	0.96
Function 2 - Socio-Economic Support Services										
Sub-function 1 - Support the poor & vulnerable through programmes &										
Number of account holders subsidised through the municipality's Indigent Policy		3205	3205	3205	4500	4500	4500	4400	4300	4300
Percentage of the municipality's operating budget spent on indigent relief for free basic services		New	New	New	0.03	0.03	0.03	0.05	0.05	0.045
Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)		New	New	New	400	400	400	405	410	410

Description	Unit of measurement	Outcomes			Current Year			MTREF		
		2022/23	2023/24	2024/25	Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Number of engagements with target groups with the implementation of social development programmes.		29	29	29	20	20	20	22	23	23
Number of housing opportunities provided per year.		No target	No target	No target	No Target	No Target	No Target	80	80	80
Number of Rental Stock transferred		22	22	22	20	20	20	40	50	50
Sub-function 2 - Create an enabling environment to attract investment &										
Bi-annual report on investment incentives implemented.		New	New	New	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports
Quarterly report on the Small Business Entrepreneurs Development Programme.		4	4	4	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Review of the Witzenberg Local Economic Development Strategy.		4	4	4	1 Reviewed Strategy	1 Reviewed Strategy	1 Reviewed Strategy	Measure implementation	Measure implementation	Measure implementation
Average time taken to finalise business license applications		New	New	New	5 days	5 days	5 days	6 days	7 days	8 days
Average time taken to finalise informal trading permits		New	New	New	7 days	8 days	9 days	10 days	11 days	12 days
Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area		New	New	New	0.05	0.05	0.05	0.06	0.06	0.07
Vote 3 - Corporate Services										
Vote 4 - Technical Services										
Vote 5 - Municipal Manager										
Function 1 - Governance										
Sub-function 1 - Support Institutional Transformation & Development										
Percentage budget spent on implementation of Workplace Skills Plan.		0.82	0.82	0.82	0.96	0.96	0.96	0.96	0.96	0.96
Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.		4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports
Staff vacancy rate		New	New	New	0.05	0.05	0.05	0.05	0.04	0.04
Sub-function 2 - Ensure financial viability.										
Financial viability expressed as Debt-Coverage ratio		1163	1163	1163	200	200	200	200	200	200
Financial viability expressed outstanding service debtors		0.84	0.84	0.84	0.6	0.6	0.6	0.6	0.6	0.6
Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)		New	New	New	0.06	0.06	0.06	0.06	0.06	0.06
Collection rate ratio		0.93	0.93	0.93	0.93	0.93	0.93	0.94	0.95	0.95
Percentage of Revenue Growth excluding capital grants		New	New	New	0.06	0.06	0.06	0.06	0.06	0.06
Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget		New	New	New	0.98	0.98	0.98	0.98	0.98	0.98
Cash/Cost coverage ratio		New	New	New	3	3	3	3	3	3
Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure		New	New	New	0	0	0	0	0	0
Percentage of total operating expenditure on remuneration		New	New	New	0.3	0.3	0.3	0.3	0.3	0.3
Creditors payment period		New	New	New	40	40	40	40	40	40
Percentage of total capital expenditure on renewal/upgrading of existing assets		New	New	New	0.68	0.68	0.68	0.68	0.7	0.72
Percentage change of renewal/upgrading of existing Assets		New	New	New	0.35	0.35	0.35	-0.16	-0.17	0
Average number of days from the point of advertising to the letter of award per 80/20 procurement process		New	New	New	150	150	150	145	145	140
Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.		0.99	0.99	0.99	0.98	0.98	0.98	0.99	0.99	0.99

Description	Unit of measurement	Outcomes			Current Year			MTREF		
		2022/23	2023/24	2024/25	Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Total Capital Expenditure as a percentage of Total Capital Budget		0.87	0.87	0.87	0.95	0.95	0.95	0.95	0.96	0.97
Sub-function 3 - To maintain and strengthen relations with international-										
Number of IDP community engagements held.		14	14	14	14	14	14	14	14	14
Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)		New	New	New	1	1	1	1	1	1
Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)		New	New	New	1	1	1	1	1	1
Number of meetings with inter-governmental partners.		12	12	12	12	12	12	12	12	12
Vote 6 - Planning and Development										

WC022 Witzenberg - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 25/08/2026

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27			Budget Year +1 2027/28	Budget Year +2 2028/29
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.0%	1.0%	1.0%	1.0%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				1.0%	1.0%	1.0%	1.0%	1.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				-59.9%	-59.9%	-59.9%	-87.7%	-115.6%
Liquidity									
Current Ratio	Current assets/current liabilities				1.7	1.7	1.6	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				1.7	1.7	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities				1.7	1.7	1.7	1.6	1.6
Revenue Management					1.7	1.7	1.6	1.7	1.6
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				14.0%	14.0%	13.8%	14.1%	14.0%
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))								
Creditors to Cash and Investments					0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				30.6%	30.6%	30.8%	30.5%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)				0.0%	0.0%	1.3%	1.3%	1.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.3%	1.9%	1.9%	2.3%	2.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3.1%	3.1%	3.2%	3.0%	6.1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				22.9	21.2	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5.9%	5.9%	5.8%	6.5%	7.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				–	–	–	–	–

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Calculation data								
Debtors > 90 days								
Debtors > 12 months recovered								
Monthly fixed operational expenditure								
Fixed operational expenditure % assumption				40.0%	40.0%	40.0%	40.0%	40.0%
Own capex								
Borrowing								

WC022 Witzenberg - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 25/08/2026

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24	2024/25	2025/26	Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics												
Population		Stats SA community survey / SEP -LG 2024	–	–	–	116	116	116	116	162	162	162
Females aged 5 - 14		Stats SA community survey	–	–	–	–	–	–	–	–	–	–
Males aged 5 - 14		Stats SA community survey	–	–	–	–	–	–	–	–	–	–
Females aged 15 - 34		Stats SA community survey	–	–	–	21	21	21	21	21	21	21
Males aged 15 - 34		Stats SA community survey	–	–	–	24	24	24	24	24	24	24
Unemployment		Stats SA community survey	–	–	–	3	3	3	3	3	3	3
Monthly household income (no. of households)	1, 12											
No income		Stats SA community survey	–	–	–	2	2	2	2	2	2	2
R1 - R1 600		Stats SA community survey	–	–	–	7	7	7	7	7	7	7
R1 601 - R3 200		Stats SA community survey	–	–	–	7	7	7	7	7	7	7
R3 201 - R6 400		Stats SA community survey	–	–	–	6	6	6	6	6	6	6
R6 401 - R12 800		Stats SA community survey	–	–	–	3	3	3	3	3	3	3
R12 801 - R25 600		Stats SA community survey	–	–	–	2	2	2	2	2	2	2
R25 601 - R51 200		Stats SA community survey	–	–	–	1	1	1	1	1	1	1
R52 201 - R102 400		Stats SA community survey	–	–	–	0	0	0	0	0	0	0
R102 401 - R204 800		Stats SA community survey	–	–	–	0	0	0	0	0	0	0
R204 801 - R409 600		Stats SA community survey	–	–	–	0	0	0	0	0	0	0
R409 601 - R819 200		Stats SA community survey	–	–	–	–	–	–	–	–	–	–
> R819 200		Stats SA community survey	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13		–	–	–	8	8	8	8	8	8	8
	2		–	–	–	15 539	15 539	15 539	15 539	15 539	15 539	15 539
Household/demographics (000)												
Number of people in municipal area		Stats SA community survey / SEP -LG 2024	–	–	–	116	116	116	116	162	162	162
Number of poor people in municipal area		Stats SA community survey	–	–	–	90	90	90	90	90	90	90
Number of households in municipal area		Stats SA community survey	–	–	–	27	27	27	27	27	27	27
Number of poor households in municipal area		Stats SA community survey	–	–	–	21	21	21	21	21	21	21
Definition of poor household (R per month)		Stats SA community survey	–	–	–	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
Housing statistics	3											
Formal			–	–	–	23 642	23 642	23 642	23 642	49 292	49 292	49 292
Informal			–	–	–	3 778	3 778	3 778	3 778	6 913	6 913	6 913
Total number of households			-	-	-	27 420	27 420	27 420	27 420	56 205	56 205	56 205
Dwellings provided by municipality	4		–	–	–	-	-	-	-	-	-	-
Dwellings provided by province/s			–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	5		–	–	–	-	-	-	-	-	-	-
Economic	6											
Collection rates	7											

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	12 343	12 453	12 394	12 454	12 454	12 454	12 454	12 454	12 454

Using public tap (at least min.service level)	8	3 045	2 967	4 027	4 788	4 788	4 788	4 788	4 788	4 788
Minimum Service Level and Above sub-total		15 388	15 420	16 421	17 242	17 242	17 242	17 242	17 242	17 242
Total number of households		**15 388**	**15 420**	**16 421**	**17 242**	**17 242**	**17 242**	**17 242**	**17 242**	**17 242**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12 697	12 861	12 993	13 000	13 000	13 000	13 000	13 000	13 000
Chemical toilet		3 045	2 967	4 027	4 788	4 788	4 788	4 788	4 788	4 788
Minimum Service Level and Above sub-total		15 742	15 828	17 020	17 788	17 788	17 788	17 788	17 788	17 788
Total number of households		**15 742**	**15 828**	**17 020**	**17 788**	**17 788**	**17 788**	**17 788**	**17 788**	**17 788**
Energy:										
Electricity (at least min.service level)		2 285	2 260	2 228	2 187	2 187	2 187	2 187	2 187	2 187
Electricity - prepaid (min.service level)		10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550
Minimum Service Level and Above sub-total		12 810	12 964	13 152	13 461	13 461	13 461	13 537	13 637	13 737
Electricity - prepaid (< min. service level)		3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361
Below Minimum Service Level sub-total		3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361
Total number of households		**15 855**	**15 931**	**17 179**	**18 249**	**18 249**	**18 249**	**15 898**	**15 998**	**16 098**
Refuse:										
Removed at least once a week		13 151	13 319	13 465	13 470	13 470	13 470	13 470	13 570	13 620
Minimum Service Level and Above sub-total		13 151	13 319	13 465	13 470	13 470	13 470	13 470	13 570	13 620
Using communal refuse dump		3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714
Below Minimum Service Level sub-total		3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714
Total number of households		**16 196**	**16 286**	**17 492**	**18 258**	**18 258**	**18 258**	**27 184**	**27 284**	**27 334**

Municipal in-house services	Ref.	2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										
Water:										
Piped water inside dwelling		12 343	12 453	12 394	12 454	12 454	12 454	12 454	12 454	12 454
Using public tap (at least min.service level)	8	3 045	2 967	4 027	4 788	4 788	4 788	4 788	4 788	4 788
Minimum Service Level and Above sub-total		15 388	15 420	16 421	17 242	17 242	17 242	17 242	17 242	17 242
Total number of households		**15 388**	**15 420**	**16 421**	**17 242**	**17 242**	**17 242**	**17 242**	**17 242**	**17 242**
Flush toilet (connected to sewerage)		12 697	12 861	12 993	13 000	13 000	13 000	13 000	13 000	13 000
Chemical toilet		3 045	2 967	4 027	4 788	4 788	4 788	4 788	4 788	4 788
Minimum Service Level and Above sub-total		15 742	15 828	17 020	17 788	17 788	17 788	17 788	17 788	17 788
Total number of households		**15 742**	**15 828**	**17 020**	**17 788**	**17 788**	**17 788**	**17 788**	**17 788**	**17 788**
Energy:										
Electricity (at least min.service level)		2 285	2 260	2 228	2 187	2 187	2 187	2 187	2 187	2 187
Electricity - prepaid (min.service level)		10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550
Minimum Service Level and Above sub-total		12 810	12 964	13 152	13 461	13 461	13 461	13 537	13 637	13 737
Electricity - prepaid (< min. service level)		3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361
Below Minimum Service Level sub-total		3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361
Total number of households		**15 855**	**15 931**	**17 179**	**18 249**	**18 249**	**18 249**	**15 898**	**15 998**	**16 098**
Refuse:										
Removed at least once a week		13 151	13 319	13 465	13 470	13 470	13 470	13 470	13 570	13 620
Minimum Service Level and Above sub-total		13 151	13 319	13 465	13 470	13 470	13 470	13 470	13 570	13 620
Using communal refuse dump		3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714
Below Minimum Service Level sub-total		3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714
Total number of households		**16 196**	**16 286**	**17 492**	**18 258**	**18 258**	**18 258**	**27 184**	**27 284**	**27 334**

Municipal entity services	Ref.	2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										

Services provided by 'external mechanisms'	Ref.	2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										

Detail of Free Basic Services (FBS) provided			2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	–	–	–	129	129	129	145	164	185
		Number of HH receiving this type of FBS	–	–	–	3 552	3 552	3 552	3 552	3 552	3 552
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	–	–	–	25	25	25	26	27	29
		Number of HH receiving this type of FBS	–	–	–	3 552	3 552	3 552	3 552	3 552	3 552
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	–	–	–	306	306	306	322	341	361
		Number of HH receiving this type of FBS	–	–	–	3 552	3 552	3 552	3 552	3 552	3 552
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	–	–	–	243	243	243	255	271	287
		Number of HH receiving this type of FBS	–	–	–	3 552	3 552	3 552	3 552	3 552	3 552

WC022 Witzenberg - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 25/08/2026

Description	Ref	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	238 581	238 581	245 003	507 745	539 934
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	134 104	134 104	21 029	294 508	324 678
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	(7 016)	(5 887)	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	79.3%	79.3%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				5.4%	5.4%	5.4%	5.3%	5.3%
Capital payments % of capital expenditure	8	18(1)c;19				109.2%	107.2%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				186.8%	28.3%	28.6%	39.3%	28.1%
Current consumer debtors % change - incr(decr)	11	18(1)a							17.0%	13.7%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.9%	1.6%	1.6%	2.0%	2.1%
Asset renewal % of capital budget	14	20(1)(vi)				18.2%	19.4%	17.8%	8.8%	21.3%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

	2023/24	2024/25	2025/26	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Macro CPIX target				6%	6%	6%	6%	6%
Total service charge revenue				850 335	850 335	–	–	–
Total service charge revenue - previous year						–	–	–
Provincial government gazetted allocations	–	–	–	–	–	–	–	–
National government DoRA allocations	–	148 594	74 502	123 862	123 862	123 862	128 462	127 605
Cash receipts from ratepayers				843 091	843 091	843 091	1 018 214	1 108 806
Ratepayer & Other revenue				1 062 537	1 062 537	–	–	–
Change in debtors							11 877	10 870

	2023/24	2024/25	2025/26	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
DoRA operating								
National Government								
Operational Revenue:General Revenue:Equitable Share	–	145 706	74 351	120 086	120 086	120 086	126 562	125 605
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	1 360	124	1 976	1 976	1 976	–	–
Local Government Financial Management Grant [Schedule 5B]	–	1 461	27	1 800	1 800	1 800	1 900	2 000
Municipal Disaster Grant [Schedule 5B]	–	66	–	–	–	–	–	–
	–	148 594	74 502	123 862	123 862	123 862	128 462	127 605
Provincial operating grants								
	–	–	–	–	–	–	–	–
DoRA capital								
Provincial capital grants								
	–	–	–	–	–	–	–	–
District Municipality grants								
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	–	–	3 000	3 000	3 000	4 624	652
Municipal Infrastructure Grant [Schedule 5B]	–	22 383	–	27 062	27 062	27 062	29 675	30 506
Energy Efficiency and Demand Side Management Grant	–	2 863	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]	–	13 042	–	–	–	–	17 000	10 000
Municipal Disaster Relief Grant	–	2 772	–	–	–	–	–	–
	–	41 061	–	30 062	30 062	30 062	51 299	41 158

WC022 Witzenberg - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 25/08/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 976	1 976	–	–	–	–	1 976	–	–
Local Government Financial Management Grant [Schedule 5B]		1 800	1 800	–	–	–	–	1 800	1 900	2 000
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		3 776	3 776	–	–	–	–	3 776	1 900	2 000
Allocations In-Kind										
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		3 776	3 776	–	–	–	–	3 776	1 900	2 000
Provincial Government										
Monetary Allocations										
Capacity Building and Other		13 901	13 901	–	–	–	–	13 901	13 061	13 287
Infrastructure		13 550	13 550	–	–	–	–	13 550	–	–
Water Supply Infrastructure - Maintenance		27 451	27 451	–	–	–	–	27 451	13 061	13 287
Total Monetary Allocations										
Total Allocations In-Kind		27 451	27 451	–	–	–	–	27 451	13 061	13 287
Total Operating/Provincial Government										
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	5 000	5 000	5 000	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	–	–	–	5 000	5 000	5 000	–	–
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		–	–	–	–	5 000	5 000	5 000	–	–
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		387	387	–	–	–	–	387	–	–
Private Enterprises		–	–	–	–	1 207	1 207	1 207	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		387	387	–	–	1 207	1 207	1 594	–	–
Allocations In-kind										
Total Operating/Other Grant Providers		387	387	–	–	1 207	1 207	1 594	–	–
Total Operating		31 614	31 614	–	–	6 207	6 207	37 821	14 961	15 287
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 000	3 000	–	–	–	–	3 000	4 624	652
Municipal Infrastructure Grant [Schedule 5B]		27 062	27 062	–	–	–	–	27 062	29 675	30 506
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	17 000	10 000
Total Monetary Allocations		30 062	30 062	–	–	–	–	30 062	51 299	41 158
Allocations In-Kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		30 062	30 062	–	–	–	–	30 062	51 299	41 158
Provincial Government										
Monetary Allocations										
Infrastructure		9 692	9 692	–	–	415	415	10 107	6 709	135
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		9 692	9 692	–	–	415	415	10 107	6 709	135
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		9 692	9 692	–	–	415	415	10 107	6 709	135
District Municipalities										
Monetary Allocations										
Infrastructure		500	500	–	–	–	–	500	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		500	500	–	–	–	–	500	–	–
Allocations In-kind										
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		500	500	–	–	–	–	500	–	–
Other Grant Providers										
Monetary Allocations										
Public Corporations		–	–	–	–	–	–	–	–	–
Allocations In-kind										
Total Capital	5	10 192	10 192	–	–	415	415	10 607	6 709	135
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		41 806	41 806	–	–	6 622	6 622	48 428	21 670	15 422

WC022 Witzenberg - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 25/08/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(478)	(478)	–	–	–	–	(478)	(647)	(830)
Current year receipts		(3 776)	(3 776)	–	–	–	–	(3 776)	(1 900)	(2 000)
Conditions still to be met - transferred to liabilities		(4 254)	(4 254)	–	–	–	–	(4 254)	(2 547)	(2 830)
Provincial Government:										
Balance unspent at beginning of the year		9 244	9 244	–	–	–	–	9 244	15 910	20 838
Current year receipts		(13 901)	(13 901)	–	–	–	–	(13 901)	(13 061)	(13 287)
Conditions still to be met - transferred to liabilities		(4 657)	(4 657)	–	–	–	–	(4 657)	2 849	7 551
District Municipality:										
Balance unspent at beginning of the year		(2 210)	(2 210)	–	–	–	–	(2 210)	(2 210)	(2 210)
Current year receipts		–	–	–	–	(5 000)	(5 000)	(5 000)	–	–
Repayment of grants		–	–	–	–	5 027	5 027	5 027	–	–
Conditions still to be met - transferred to liabilities		(2 210)	(2 210)	–	–	27	27	(2 183)	(2 210)	(2 210)
Other grant providers:										
Balance unspent at beginning of the year		(3 850)	(3 850)	–	–	–	–	(3 850)	(3 483)	(3 483)
Current year receipts		(387)	(387)	–	–	(1 207)	(1 207)	(1 594)	–	–
Repayment of grants		–	–	–	–	2 048	2 048	2 048	–	–
Conditions still to be met - transferred to liabilities		(4 238)	(4 238)	–	–	841	841	(3 396)	(3 483)	(3 483)
Total operating transfers and grants revenue		**–**	**–**	**–**	**–**	**7 075**	**7 075**	**7 075**	**–**	**–**
Total operating transfers and grants - CTBM	2	**(15 358)**	**(15 358)**	**–**	**–**	**868**	**868**	**(14 490)**	**(5 391)**	**(972)**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(4 460)	(4 460)	–	–	–	–	(4 460)	(21 540)	(25 410)
Current year receipts		(43 612)	(43 612)	–	–	–	–	(43 612)	(51 299)	(41 158)
Conditions still to be met - transferred to liabilities		(48 072)	(48 072)	–	–	–	–	(48 072)	(72 839)	(66 568)
Provincial Government:										
Balance unspent at beginning of the year		(1 296)	(1 296)	–	–	–	–	(1 296)	(2 495)	(3 370)
Current year receipts		(9 692)	(9 692)	–	–	(415)	(415)	(10 107)	(6 709)	(135)
Repayment of grants		–	–	–	–	415	415	415	–	–
Conditions still to be met - transferred to liabilities		(10 988)	(10 988)	–	–	–	–	(10 988)	(9 204)	(3 505)
District Municipality:										
Balance unspent at beginning of the year		(693)	(693)	–	–	–	–	(693)	(693)	(693)
Current year receipts		(500)	(500)	–	–	–	–	(500)	–	–
Conditions still to be met - transferred to liabilities		(1 193)	(1 193)	–	–	–	–	(1 193)	(693)	(693)
Other grant providers:										
Balance unspent at beginning of the year		1 939	1 939	–	–	–	–	1 939	1 939	1 939
Conditions still to be met - transferred to liabilities		1 939	1 939	–	–	–	–	1 939	1 939	1 939
Total capital transfers and grants revenue		**–**	**–**	**–**	**–**	**415**	**415**	**415**	**–**	**–**
Total capital transfers and grants - CTBM		**(58 313)**	**(58 313)**	**–**	**–**	**–**	**–**	**(58 313)**	**(80 796)**	**(68 827)**
TOTAL TRANSFERS AND GRANTS REVENUE		**–**	**–**	**–**	**–**	**7 490**	**7 490**	**7 490**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**(73 672)**	**(73 672)**	**–**	**–**	**868**	**868**	**(72 804)**	**(86 188)**	**(69 799)**

WC022 Witzenberg - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Monetary Transfers to other municipalities	1											
District Municipalities												
Monetary Transfers to Entities/Other External Mechanisms	2											
Municipal Entities												
Monetary Transfers to other Organs of State	3											
Departmental Agencies and Accounts												
Provincial Government												
Monetary Transfers to Organisations	4											
Foreign Government and International Organisations												
Higher Educational Institutions												
Non-Profit Institutions												
Operational		2 052	2 100	–	–	–	–	–	–	2 100	2 155	2 258
Private Enterprises												
Public Corporations												
Total Monetary Transfers To Organisations		**2 052**	**2 100**	**–**	**–**	**–**	**–**	**–**	**–**	**2 100**	**2 155**	**2 258**
Monetary Transfers to Groups of Individuals	5											
Households												
Operational		12 101	12 101	–	–	–	–	–	–	12 101	334	351
Total Monetary Transfers To Groups Of Individuals:		**12 101**	**12 101**	**–**	**–**	**–**	**–**	**–**	**–**	**12 101**	**334**	**351**
TOTAL Monetary TRANSFERS AND GRANTS	6	**14 153**	**14 200**	**–**	**–**	**–**	**–**	**–**	**–**	**14 200**	**2 489**	**2 609**
In-Kind Transfers to other municipalities	1											
District Municipalities												
In-Kind Transfers to Entities/Other External Mechanisms	2											
Municipal Entities												
In-Kind Transfers to other Organs of State	3											
Departmental Agencies and Accounts												
Provincial Government												
In-Kind Grants to Organisations	4											
Foreign Government and International Organisations												
Higher Educational Institutions												
Non-Profit Institutions												
Private Enterprises												
Public Corporations												
In-Kind Grants to Groups of Individuals	5											
Households												
TOTAL TRANSFERS AND GRANTS	6	**14 153**	**14 200**	**–**	**–**	**–**	**–**	**–**	**–**	**14 200**	**2 489**	**2 609**

WC022 Witzenberg - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 25/08/2026

Summary of remuneration R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	% change
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary		10 860	10 860			–		–	–	10 860	0.0%
Cell phone Allowance		1 251	1 251			–		–	–	1 251	0.0%
Total Allowances and Service Related Benefits		**12 111**	**12 111**			**–**		**–**	**–**	**12 111**	**–**
Social Contributions											
Medical Aid Benefits		94	94			–		–	–	94	0.0%
Pension Fund Contributions		1 552	1 552			–		–	–	1 552	0.0%
Total Social Contributions		**1 646**	**1 646**			**–**		**–**	**–**	**1 646**	**–**
Total Councillors		**13 758**	**13 758**			**–**		**–**	**–**	**13 758**	**–**
% increase	4		**–**								**(100.0%)**
Senior Managers of the Municipality	2										
Salaries and Allowances											
Basic Salary		5 900	5 900			–		–	–	5 900	0.0%
Bonuses		1 195	1 195			–		–	–	1 195	0.0%
Allowance											
Cellular and Telephone	3	426	426			–		–	–	426	0.0%
Housing Benefits	3	77	77			–		–	–	77	0.0%
Non-pensionable		81	81			–		–	–	81	0.0%
Travel or Motor Vehicle	3	1 497	1 497			–		–	–	1 497	0.0%
Total Allowance		**2 080**	**2 080**			**–**		**–**	**–**	**2 080**	**–**
Service Related Benefits											
Total Service Related Benefits		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Total Salaries and Allowances		**9 176**	**9 176**			**–**		**–**	**–**	**9 176**	**–**
Social Contributions											
Bargaining Council		2	2			–		–	–	2	0.0%
Medical		12	12			–		–	–	12	0.0%
Pension		531	531			–		–	–	531	0.0%
Unemployment Insurance		11	11			–		–	–	11	0.0%
Total Social Contributions		**557**	**557**			**–**		**–**	**–**	**557**	**–**
Post-retirement Benefit	6										
Total Post-retirement Benefit		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Sub Total - Senior Managers of Municipality		**9 732**	**9 732**			**–**		**–**	**–**	**9 732**	**–**
% increase	4		**–**								**(100.0%)**
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		179 944	179 879			–		4 086	4 086	183 966	2.2%
Bonuses		16 679	16 679			–		–	–	16 679	0.0%
Allowance											
Cellular and Telephone	3	1 196	1 196			–		–	–	1 196	0.0%
Housing Benefits	3	1 415	1 415			–		–	–	1 415	0.0%
Travel or Motor Vehicle	3	9 493	9 493			–		–	–	9 493	0.0%
Total Allowance		**12 104**	**12 104**			**–**		**–**	**–**	**12 104**	**–**
Service Related Benefits											
Acting	3	2 817	2 732			–		–	–	2 732	-3.0%
Leave Pay	3	5 040	5 040			–		–	–	5 040	0.0%
Long Service Award		1 439	1 439			–		–	–	1 439	0.0%
Overtime		28 251	28 251			–		–	–	28 251	0.0%
Standby Allowance	3	9 175	9 175			–		–	–	9 175	0.0%
Total Service Related Benefits		**46 722**	**46 637**			**–**		**–**	**–**	**46 637**	**(0)**
Total Salaries and Allowances		**255 449**	**255 300**			**–**		**4 086**	**4 086**	**259 386**	**(0)**
Social Contributions											
Bargaining Council		95	95			–		–	–	95	0.0%
Group Life Insurance		6 294	6 294			–		–	–	6 294	0.0%
Medical		11 791	11 791			–		–	–	11 791	0.0%
Pension		30 561	30 561			–		–	–	30 561	0.0%
Unemployment Insurance		1 657	1 654			–		12	12	1 667	0.6%
Total Social Contributions		**50 400**	**50 397**			**–**		**12**	**12**	**50 409**	**0**
Post-retirement Benefit	6										
Medical		11 587	11 587			–		–	–	11 587	0.0%
Pension		29	29			–		–	–	29	0.0%
Total Post-retirement Benefit		**11 617**	**11 617**			**–**		**–**	**–**	**11 617**	**–**
Sub Total - Other Municipal Staff		**317 465**	**317 313**			**–**		**4 098**	**4 098**	**321 412**	**(0)**
% increase	4		**(0.0%)**								**(100.0%)**
Total Parent Municipality		**340 955**	**340 803**			**–**		**4 098**	**4 098**	**344 901**	**(0)**
Board Members of Entities											
Salaries and Allowances											
Allowance											
Total Allowance		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Service Related Benefits											
Total Service Related Benefits		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Total Salaries and Allowances		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Social Contributions											
Total Social Contributions		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Post-retirement Benefit	6										
Total Post-retirement Benefit		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Sub Total - Board Members of Entities		**–**	**–**			**–**		**–**	**–**	**–**	**–**
% increase	4		**–**								**–**
Salaries and Allowances											

Summary of remuneration R thousands	Ref	Budget Year 2026/27 Original Budget A	 Prior Adjusted 5 A1	 Accum. Funds 6 B	 Multi-year capital 7 C	 Unfore. Unavoid. 8 D	 Nat. or Prov. Govt 9 E	 Other Adjusts. 10 F	 Total Adjusts. 11 G	 Adjusted Budget 12 H	 % change
Allowance											
Total Allowance		–	–			–		–	–	–	–
Service Related Benefits											
Total Service Related Benefits		–	–			–		–	–	–	–
Total Salaries and Allowances		–	–			–		–	–	–	–
Social Contributions											
Total Social Contributions		–	–			–		–	–	–	–
Post-retirement Benefit	6										
Total Post-retirement Benefit		–	–			–		–	–	–	–
% increase	4		–								–
Other Staff of Entities											
Salaries and Allowances											
Allowance											
Total Allowance		–	–			–		–	–	–	–
Service Related Benefits											
Total Service Related Benefits		–	–			–		–	–	–	–
Total Salaries and Allowances		–	–			–		–	–	–	–
Social Contributions											
Total Social Contributions		–	–			–		–	–	–	–
Post-retirement Benefit	6										
Total Post-retirement Benefit		–	–			–		–	–	–	–
Sub Total - Other Staff of Entities		-	-			-		-	-	-	-
% increase	4		–								–
Total Municipal Entities		–	–			–		–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		340 955	340 803			–		4 098	4 098	344 901	(0)
% increase	4		(0.0%)								(100.0%)
TOTAL MANAGERS AND STAFF	5,7	327 197	327 046			–		4 098	4 098	331 144	(0)

WC022 Witzenberg - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25/08/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Frabework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Financial Services		13 075	13 075	14 142	13 075	13 075	14 142	13 075	13 075	14 142	13 075	13 075	14 142	161 172	186 494	190 325
Vote 2 - Community Services		13 418	13 418	18 328	13 418	13 418	18 328	13 418	13 418	18 328	13 418	13 418	18 328	180 657	165 108	176 022
Vote 3 - Corporate Services		1 602	1 602	1 639	1 602	1 602	1 653	1 602	1 602	1 639	1 602	1 602	1 653	19 399	20 265	21 365
Vote 4 - Technical Services		60 367	60 367	66 549	60 367	60 367	66 549	60 367	60 367	66 549	60 367	60 367	66 964	749 548	816 449	868 537
Vote 5 - Municipal Manager		65	65	65	65	65	65	65	65	65	65	65	65	782	829	878
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**88 527**	**88 527**	**100 724**	**88 527**	**88 527**	**100 737**	**88 527**	**88 527**	**100 724**	**88 527**	**88 527**	**101 152**	**1 111 557**	**1 189 145**	**1 257 127**
Expenditure by Vote																
Vote 1 - Financial Services		4 509	4 509	4 634	4 509	4 509	4 634	4 509	4 509	4 634	4 509	4 509	4 634	54 604	58 130	61 864
Vote 2 - Community Services		10 321	10 321	13 550	10 321	10 321	13 550	10 321	10 321	13 550	10 321	10 321	13 550	136 766	126 528	133 916
Vote 3 - Corporate Services		11 528	11 528	11 561	11 528	11 528	11 561	11 528	11 528	11 561	11 528	11 528	14 147	141 051	148 818	157 355
Vote 4 - Technical Services		63 232	63 232	63 482	63 232	63 232	63 662	63 232	63 232	63 482	63 232	63 232	63 662	760 142	814 761	878 508
Vote 5 - Municipal Manager		1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	23 847	25 381	27 017
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**91 576**	**91 576**	**95 213**	**91 576**	**91 576**	**95 394**	**91 576**	**91 576**	**95 213**	**91 576**	**91 576**	**97 980**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/ (Deficit)		**(3 049)**	**(3 049)**	**5 511**	**(3 049)**	**(3 049)**	**5 344**	**(3 049)**	**(3 049)**	**5 511**	**(3 049)**	**(3 049)**	**3 173**	**(4 853)**	**15 527**	**(1 533)**

WC022 Witzenberg - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 25/08/2026

Description - Standard classification	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Fradework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		13 434	13 434	15 866	13 434	13 434	15 866	13 434	13 434	15 866	13 434	13 434	15 866	170 936	190 947	194 935
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	35	37	39
Finance and administration		13 431	13 431	15 863	13 431	13 431	15 863	13 431	13 431	15 863	13 431	13 431	15 863	170 901	190 910	194 896
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		14 726	14 726	19 674	14 726	14 726	19 687	14 726	14 726	19 674	14 726	14 726	19 687	196 531	184 216	196 168
Community and social services		12 411	12 411	14 413	12 411	12 411	14 413	12 411	12 411	14 413	12 411	12 411	14 413	156 942	154 894	165 217
Sport and recreation		725	725	725	725	725	725	725	725	725	725	725	725	8 704	9 226	9 780
Public safety		1 536	1 536	1 536	1 536	1 536	1 549	1 536	1 536	1 536	1 536	1 536	1 549	18 457	19 426	20 476
Housing		54	54	2 999	54	54	2 999	54	54	2 999	54	54	2 999	12 428	670	696
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		1 089	1 089	1 401	1 089	1 089	1 401	1 089	1 089	1 401	1 089	1 089	1 401	14 315	32 669	2 666
Planning and development		254	254	254	254	254	254	254	254	254	254	254	254	3 044	2 255	2 390
Road transport		677	677	990	677	677	990	677	677	990	677	677	990	9 373	30 402	262
Environmental protection		158	158	158	158	158	158	158	158	158	158	158	158	1 898	13	14
Trading services		59 266	59 266	63 770	59 266	59 266	63 770	59 266	59 266	63 770	59 266	59 266	64 185	729 620	781 149	863 184
Energy sources		43 156	43 156	43 906	43 156	43 156	43 906	43 156	43 156	43 906	43 156	43 156	43 906	520 873	576 788	632 497
Water management		6 102	6 102	8 605	6 102	6 102	8 605	6 102	6 102	8 605	6 102	6 102	9 020	83 648	76 731	80 603
Waste water management		5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	64 522	69 000	88 683
Waste management		4 631	4 631	5 881	4 631	4 631	5 881	4 631	4 631	5 881	4 631	4 631	5 881	60 576	58 630	61 400
Other		13	13	13	13	13	13	13	13	13	13	13	13	155	164	174
Total Revenue - Functional		88 527	88 527	100 724	88 527	88 527	100 737	88 527	88 527	100 724	88 527	88 527	101 152	1 111 557	1 189 145	1 257 127
Expenditure - Functional																
Governance and administration		14 079	14 079	14 607	14 079	14 079	14 607	14 079	14 079	14 607	14 079	14 079	17 193	173 647	185 641	196 619
Executive and council		3 023	3 023	3 273	3 023	3 023	3 273	3 023	3 023	3 273	3 023	3 023	3 273	37 276	39 299	41 447
Finance and administration		10 512	10 512	10 789	10 512	10 512	10 789	10 512	10 512	10 789	10 512	10 512	13 375	129 836	139 357	147 706
Internal audit		545	545	545	545	545	545	545	545	545	545	545	545	6 535	6 984	7 465
Community and public safety		13 809	13 809	16 918	13 809	13 809	16 918	13 809	13 809	16 918	13 809	13 809	16 918	178 143	171 140	181 392
Community and social services		2 962	2 962	3 126	2 962	2 962	3 126	2 962	2 962	3 126	2 962	2 962	3 126	36 197	35 102	36 614
Sport and recreation		4 379	4 379	4 379	4 379	4 379	4 379	4 379	4 379	4 379	4 379	4 379	4 379	52 546	55 671	59 151
Public safety		5 829	5 829	5 829	5 829	5 829	5 829	5 829	5 829	5 829	5 829	5 829	5 829	69 947	71 918	76 538
Housing		639	639	3 585	639	639	3 585	639	639	3 585	639	639	3 585	19 453	8 449	9 089
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		4 113	4 113	4 113	4 113	4 113	4 113	4 113	4 113	4 113	4 113	4 113	4 113	49 359	50 170	53 669
Planning and development		1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	19 240	19 967	21 264
Road transport		2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	24 925	26 754	28 748
Environmental protection		433	433	433	433	433	433	433	433	433	433	433	433	5 195	3 450	3 657
Trading services		59 479	59 479	59 479	59 479	59 479	59 659	59 479	59 479	59 479	59 479	59 479	59 659	714 104	765 500	825 756
Energy sources		42 867	42 867	42 867	42 867	42 867	42 867	42 867	42 867	42 867	42 867	42 867	42 867	514 398	559 492	608 562
Water management		4 430	4 430	4 430	4 430	4 430	4 611	4 430	4 430	4 430	4 430	4 430	4 611	53 522	56 691	60 070
Waste water management		4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	56 627	60 583	64 192
Waste management		7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	89 556	88 735	92 933
Other		97	97	97	97	97	97	97	97	97	97	97	97	1 158	1 166	1 225
Total Expenditure - Functional		91 576	91 576	95 213	91 576	91 576	95 394	91 576	91 576	95 213	91 576	91 576	97 980	1 116 411	1 173 618	1 258 660
Surplus/(Deficit) before assoc.		(3 049)	(3 049)	5 511	(3 049)	(3 049)	5 344	(3 049)	(3 049)	5 511	(3 049)	(3 049)	3 173	(4 853)	15 527	(1 533)
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit)		3 049	3 049	(5 511)	3 049	3 049	5 344	(3 049)	(3 049)	5 511	(3 049)	(3 049)	3 173	(4 853)	15 527	(1 533)

WC022 Witzenberg - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 25/08/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		42 666	42 666	42 666	42 666	42 666	42 666	42 666	42 666	42 666	42 666	42 666	42 666	511 997	565 711	625 235
Service charges - Water		4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	57 134	60 562	64 196
Service charges - Waste Water Management		3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	45 136	47 444	49 879
Service charges - Waste Management		3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	39 389	41 752	44 258
Sale of Goods and Rendering of Services		513	513	513	513	513	513	513	513	513	513	513	513	6 161	6 531	6 923
Agency services		434	434	434	434	434	434	434	434	434	434	434	434	5 214	5 526	5 858
Interest		1	1	1	1	1	1	1	1	1	1	1	1	12	13	14
Interest earned from Receivables		2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	24 570	24 814	25 060
Interest earned from Current and Non Current Assets		1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	17 332	17 505	17 680
Rent on Land		3	3	3	3	3	3	3	3	3	3	3	3	30	32	34
Rental from Fixed Assets		558	558	558	558	558	558	558	558	558	558	558	558	6 695	7 097	7 523
Development Charges		–	–	–	–	–	–	–	–	–	–	–	509	509	539	572
Operational Revenue		121	121	121	121	121	121	121	121	121	121	121	121	1 454	1 542	1 634
Non-Exchange Revenue																
Property rates		10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	127 331	137 517	148 518
Surcharges and Taxes		396	396	1 052	396	396	1 052	396	396	1 052	396	396	1 106	7 425	7 788	5 634
Fines, penalties and forfeits		1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	12 420	13 055	13 723
Licences or permits		227	227	227	227	227	227	227	227	227	227	227	227	2 720	2 883	3 056
Transfer and subsidies - Operational		15 323	15 152	20 111	15 323	15 323	20 124	15 323	15 323	20 111	15 323	15 323	20 656	203 411	190 895	193 670
Interest Receivables		317	317	317	317	317	317	317	317	317	317	317	317	3 807	3 845	3 883
Operational Revenue		287	287	287	287	287	287	287	287	287	287	287	287	3 445	3 652	3 871
Total Revenue (excluding capital transfers and contributions)		**87 789**	**87 618**	**93 233**	**87 789**	**87 789**	**93 246**	**87 789**	**87 789**	**93 233**	**87 789**	**87 789**	**94 340**	**1 076 193**	**1 138 703**	**1 221 220**
Expenditure																
Employee related costs		27 595	27 266	27 595	27 595	27 595	27 595	27 595	27 595	27 595	27 595	27 595	27 924	331 144	347 031	370 652
Remuneration of councillors		1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	13 758	14 308	14 880
Bulk purchases - electricity		39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 568	474 822	517 556	564 136
Inventory consumed		1 885	1 855	2 016	1 885	1 885	2 016	1 885	1 885	2 016	1 885	1 885	2 045	23 139	23 317	24 560
Debt impairment		3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	43 324	46 700	50 338
Depreciation, amortisation and impairment		3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	38 181	38 181	38 181
Interest, Dividends and Rent on Land		899	899	899	899	899	899	899	899	899	899	899	899	10 789	11 329	11 895
Contracted services		5 885	5 880	6 320	5 885	5 885	6 500	5 885	5 885	6 320	5 885	5 885	6 506	72 722	74 791	78 429
Transfers and subsidies		201	198	3 147	201	201	3 147	201	201	3 147	201	201	3 151	14 200	2 489	2 609
Irrecoverable debts written off		2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	31 500	33 075	34 729
Operational costs		4 979	4 804	5 104	4 979	4 979	5 104	4 979	4 979	5 104	4 979	4 979	7 865	62 832	64 842	68 251
Total Expenditure		**91 576**	**91 034**	**95 213**	**91 576**	**91 576**	**95 394**	**91 576**	**91 576**	**95 213**	**91 576**	**91 576**	**98 522**	**1 116 411**	**1 173 618**	**1 258 660**
Surplus/(Deficit)		**(3 788)**	**(3 416)**	**(1 980)**	**(3 788)**	**(3 788)**	**(2 147)**	**(3 788)**	**(3 788)**	**(1 980)**	**(3 788)**	**(3 788)**	**(4 181)**	**(40 218)**	**(34 914)**	**(37 440)**
Transfers and subsidies - capital (monetary allocations)		696	666	7 449	696	696	7 449	696	696	7 449	696	696	7 479	35 364	50 442	35 907
Surplus/(Deficit) after capital transfers & contributions		**(3 091)**	**(2 750)**	5 469	**(3 091)**	**(3 091)**	5 301	**(3 091)**	**(3 091)**	5 469	**(3 091)**	**(3 091)**	3 297	**(4 853)**	15 527	**(1 533)**
Surplus/(Deficit) after income tax		**(3 091)**	**(2 750)**	**5 469**	**(3 091)**	**(3 091)**	**5 301**	**(3 091)**	**(3 091)**	**5 469**	**(3 091)**	**(3 091)**	**3 297**	**(4 853)**	**15 527**	**(1 533)**
Surplus/(Deficit) attributable to municipality		**(3 091)**	**(2 750)**	5 469	**(3 091)**	**(3 091)**	5 301	**(3 091)**	**(3 091)**	5 469	**(3 091)**	**(3 091)**	**3 297**	**(4 853)**	**15 527**	**(1 533)**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**(3 091)**	**(2 750)**	**5 469**	**(3 091)**	**(3 091)**	**5 301**	**(3 091)**	**(3 091)**	**5 469**	**(3 091)**	**(3 091)**	**3 297**	**(4 853)**	**15 527**	**(1 533)**

WC022 Witzenberg - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 25/08/2026

Monthly cash flows	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	(420 041)	(219 152)	(238 054)	(254 048)
Service charges - electricity revenue		48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	(1 110 371)	(579 324)	(639 943)	(707 116)
Service charges - water revenue		4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	(107 853)	(56 271)	(59 403)	(62 720)
Service charges - sanitation revenue		2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	(75 379)	(40 214)	(42 055)	(43 992)
Service charges - refuse		2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	(66 258)	(34 569)	(36 512)	(38 570)
Interest earned - external investments		1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	(33 198)	(17 321)	(17 494)	(17 669)
Interest earned - outstanding debtors		2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	(50 994)	(26 606)	(28 188)	(29 865)
Fines, penalties and forfeits		178	178	178	178	178	178	178	178	178	178	178	(4 103)	(2 141)	(2 247)	(2 359)
Transfers and Subsidies - Operational		15 133	15 133	19 941	15 133	15 133	19 941	15 133	15 133	19 941	15 133	15 133	(387 276)	(206 391)	(193 242)	(196 074)
Cash Receipts by Source		**95 583**	**95 583**	**102 939**	**95 583**	**95 583**	**102 939**	**95 583**	**95 583**	**102 939**	**95 583**	**95 583**	**(2 255 472)**	**(1 181 988)**	**(1 257 138)**	**(1 352 414)**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		766	766	8 385	766	766	8 385	766	766	8 385	766	766	(71 953)	(40 669)	(58 008)	(41 293)
Total Cash Receipts by Source		**96 349**	**96 349**	**111 324**	**96 349**	**96 349**	**111 324**	**96 349**	**96 349**	**111 324**	**96 349**	**96 349**	**(2 327 425)**	**(1 222 657)**	**(1 315 146)**	**(1 393 707)**
Cash Payments by Type																
Employee related costs		24 452	24 452	24 452	24 452	24 452	24 452	24 452	24 452	24 452	24 452	24 452	24 452	293 425	311 040	332 159
Remuneration of councillors		1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	13 758	14 308	14 880
Bulk purchases - Electricity	2	44 982	44 982	44 982	44 982	44 982	44 982	44 982	44 982	44 982	44 982	44 982	44 982	539 781	588 361	641 313
Contracted services		6 847	6 847	6 847	6 847	6 847	6 847	6 847	6 847	6 847	6 847	6 847	6 847	82 170	85 475	89 546
Other expenditure		11 701	11 701	11 701	11 701	11 701	11 701	11 701	11 701	11 701	11 701	11 701	11 701	140 416	160 784	147 912
Cash Payments by Type		**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**89 129**	**1 069 549**	**1 159 968**	**1 225 810**
Other Cash Flows/Payments by Type																
Other Cash Flows/Payments		7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	92 255	101 171	111 001
Total Cash Payments by Type		**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**96 817**	**1 161 805**	**1 261 139**	**1 336 811**
NET INCREASE/(DECREASE) IN CASH HELD		**(468)**	**(468)**	**14 507**	**(468)**	**(468)**	**14 507**	**(468)**	**(468)**	**14 507**	**(468)**	**(468)**	**(2 424 242)**	**(2 384 462)**	**(2 576 284)**	**(2 730 518)**
Cash/cash equivalents at the month/year beginning:		227 266	226 798	226 331	240 838	240 370	239 902	254 410	253 942	253 474	267 981	267 514	267 046	227 266	(2 157 196)	(4 733 480)
Cash/cash equivalents at the month/year end:		226 798	226 331	240 838	240 370	239 902	254 410	253 942	253 474	267 981	267 514	267 046	(2 157 196)	(2 157 196)	(4 733 480)	(7 463 998)

WC022 Witzenberg - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 25/08/2026

Description - Municipal Vote	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure FrABework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure to be appropriated	1															
Vote 1 - Financial Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		266	266	266	266	266	266	266	266	266	266	266	266	3 187	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		1 272	1 272	4 195	1 272	1 272	4 195	1 272	1 272	4 195	1 272	1 272	4 195	26 954	58 485	31 373
Vote 5 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	**1 537**	**1 537**	**4 461**	**1 537**	**1 537**	**4 461**	**1 537**	**1 537**	**4 461**	**1 537**	**1 537**	4 461	30 141	58 485	31 373
Single-year expenditure to be appropriated																
Vote 1 - Financial Services		4	4	4	4	4	4	4	4	4	4	4	4	50	50	–
Vote 2 - Community Services		774	774	1 247	774	774	1 247	774	774	1 247	774	774	1 247	11 183	2 450	12 400
Vote 3 - Corporate Services		94	94	144	94	94	169	94	94	144	94	94	169	1 378	50	–
Vote 4 - Technical Services		643	643	3 510	643	643	6 316	643	643	3 510	643	643	6 316	24 797	10 307	12 517
Vote 5 - Municipal Manager		4	4	4	4	4	4	4	4	4	4	4	4	53	50	–
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**1 520**	**1 520**	**4 910**	**1 520**	**1 520**	**7 741**	**1 520**	**1 520**	**4 910**	**1 520**	**1 520**	7 741	37 461	12 907	24 917
Total Capital Expenditure	2	**3 057**	**3 057**	**9 371**	**3 057**	**3 057**	**12 201**	**3 057**	**3 057**	**9 371**	**3 057**	**3 057**	**12 202**	**67 602**	**71 392**	**56 290**

WC022 Witzenberg - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 25/08/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**324**	**324**	**374**	**324**	**324**	**3 130**	**324**	**324**	**374**	**324**	**324**	**3 130**	**9 602**	**250**	**–**
Executive and council		45	45	45	45	45	45	45	45	45	45	45	45	542	250	–
Finance and administration		279	279	329	279	279	3 085	279	279	329	279	279	3 085	9 060	–	–
Community and public safety		**1 056**	**1 056**	**1 529**	**1 056**	**1 056**	**1 529**	**1 056**	**1 056**	**1 529**	**1 056**	**1 056**	**1 529**	**14 564**	**2 400**	**12 400**
Community and social services		722	722	1 194	722	722	1 194	722	722	1 194	722	722	1 194	10 554	2 100	12 250
Sport and recreation		314	314	314	314	314	314	314	314	314	314	314	314	3 766	300	150
Public safety		20	20	20	20	20	20	20	20	20	20	20	20	244	–	–
Economic and environmental services		**–**	**–**	**4 436**	**–**	**–**	**4 436**	**–**	**–**	**4 436**	**–**	**–**	**4 436**	**17 744**	**38 315**	**4 500**
Road transport		–	–	4 436	–	–	4 436	–	–	4 436	–	–	4 436	17 744	38 315	4 500
Trading services		**1 659**	**1 659**	**3 014**	**1 659**	**1 659**	**3 089**	**1 659**	**1 659**	**3 014**	**1 659**	**1 659**	**3 089**	**25 482**	**30 427**	**39 390**
Energy sources		458	458	1 111	458	458	1 111	458	458	1 111	458	458	1 111	8 109	13 535	3 567
Water management		1 071	1 071	1 711	1 071	1 071	1 711	1 071	1 071	1 711	1 071	1 071	1 711	15 414	–	3 150
Waste water management		85	85	147	85	85	222	85	85	147	85	85	222	1 416	16 656	32 673
Waste management		45	45	45	45	45	45	45	45	45	45	45	45	544	236	–
Other		18	18	18	18	18	18	**18**	**18**	**18**	**18**	**18**	**18**	**210**	**–**	**–**
Total Capital Expenditure - Functional		**3 057**	**3 057**	**9 371**	**3 057**	**3 057**	**12 201**	**3 057**	**3 057**	**9 371**	**3 057**	**3 057**	**12 202**	**67 602**	**71 392**	**56 290**

WC022 Witzenberg - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**16 570**	**16 570**	**–**	**–**	**–**	**–**	**361**	**361**	**16 931**	**23 280**	**2 467**
Roads Infrastructure		1 751	1 751	–	–	–	–	–	–	1 751	19 260	500
Road Structures		1 751	1 751	–	–	–	–	–	–	1 751	19 260	500
Electrical Infrastructure		2 609	2 609	–	–	–	–	–	–	2 609	4 021	567
MV Networks		2 609	2 609	–	–	–	–	–	–	2 609	4 021	567
Water Supply Infrastructure		12 161	12 161	–	–	–	–	361	361	12 521	–	–
Reservoirs		12 161	12 161	–	–	–	–	–	–	12 161	–	–
PRV Stations		–	–	–	–	–	–	361	361	361	–	–
Sanitation Infrastructure		50	50	–	–	–	–	–	–	50	–	1 400
Toilet Facilities		50	50	–	–	–	–	–	–	50	–	1 400
Community Assets		**8 229**	**8 229**	**–**	**–**	**–**	**–**	**1 557**	1 557	9 786	**–**	**8 250**
Community Facilities		8 229	8 229	–	–	–	–	1 505	1 505	9 734	–	8 250
Libraries		6 859	6 859	–	–	–	–	1 505	1 505	8 364	–	–
Parks		1 370	1 370	–	–	–	–	–	–	1 370	–	–
Sport and Recreation Facilities		**–**	**–**	**–**	**–**	**–**	**–**	**52**	**52**	**52**	**–**	**–**
Outdoor Facilities		–	–	–	–	–	–	52	52	52	–	–
Computer Equipment		**335**	**335**	**–**	**–**	**–**	**–**	**–**	**–**	**335**	**–**	**–**
Computer Equipment		335	335	–	–	–	–	–	–	335	–	–
Furniture and Office Equipment		**450**	**453**	**–**	**–**	**–**	**–**	**489**	**489**	**942**	**250**	**–**
Furniture and Office Equipment		450	453	–	–	–	–	489	489	942	250	–
Machinery and Equipment		**1 145**	**1 145**	**–**	**–**	**–**	**–**	**329**	**329**	**1 473**	**736**	**600**
Machinery and Equipment		1 145	1 145	–	–	–	–	329	329	1 473	736	600
Transport Assets		**7 462**	**7 462**	**–**	**–**	**–**	**–**	**664**	**664**	**8 125**	**–**	**–**
Transport Assets		7 462	7 462	–	–	–	–	664	664	8 125	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	**34 190**	**34 193**	**–**	**–**	**–**	**–**	**3 399**	**3 399**	**37 592**	**24 266**	**11 317**

WC022 Witzenberg - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**10 250**	**11 166**	**–**	**–**	**–**	**–**	**286**	**286**	**11 452**	**6 300**	**12 000**
Roads Infrastructure		8 000	8 000	–	–	–	–	–	–	8 000	5 000	4 000
Roads		8 000	8 000	–	–	–	–	–	–	8 000	5 000	4 000
Electrical Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
MV Networks		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Water Supply Infrastructure		1 000	1 000	–	–	–	–	286	286	1 286	–	3 000
Distribution		1 000	1 000	–	–	–	–	286	286	1 286	–	3 000
Sanitation Infrastructure		250	1 166	–	–	–	–	–	–	1 166	300	4 000
Reticulation		100	1 016	–	–	–	–	–	–	1 016	100	4 000
Waste Water Treatment Works		150	150	–	–	–	–	–	–	150	200	–
Community Assets		**520**	**520**	**–**	**–**	**–**	**–**	**–**	–	520	**–**	**–**
Community Facilities		520	520	–	–	–	–	–	–	520	–	–
Halls		520	520	–	–	–	–	–	–	520	–	–
Other assets		**50**	**50**	**–**	**–**	**–**	**–**	**–**	**–**	50	**–**	**–**
Operational Buildings		**50**	**50**	**–**	**–**	**–**	**–**	**–**	**–**	**50**	**–**	**–**
Municipal Offices		50	50	–	–	–	–	–	–	50	–	–
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	**10 820**	**11 736**	**–**	**–**	**–**	**–**	**286**	**286**	**12 022**	**6 300**	**12 000**

Prepared by : SAMRAS

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WC022 Witzenberg - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		**17 994**	**14 172**	**–**	**–**	**–**	**–**	**–**	**–**	**14 172**	**19 410**	**20 947**
Roads Infrastructure		8 994	6 088	–	–	–	–	–	–	6 088	9 853	10 796
Roads		7 225	4 319	–	–	–	–	–	–	4 319	7 921	8 685
Road Furniture		1 769	1 769	–	–	–	–	–	–	1 769	1 932	2 111
Storm water Infrastructure		80	80	–	–	–	–	–	–	80	85	90
Storm water Conveyance		80	80	–	–	–	–	–	–	80	85	90
Electrical Infrastructure		1 138	1 138	–	–	–	–	–	–	1 138	1 224	1 318
MV Substations		483	483	–	–	–	–	–	–	483	504	527
MV Networks		246	246	–	–	–	–	–	–	246	271	298
LV Networks		409	409	–	–	–	–	–	–	409	449	492
Water Supply Infrastructure		1 977	1 627	–	–	–	–	–	–	1 627	2 095	2 221
Dams and Weirs		1 359	1 009	–	–	–	–	–	–	1 009	1 441	1 527
Boreholes		331	331	–	–	–	–	–	–	331	351	372
Pump Stations		0	0	–	–	–	–	–	–	0	0	0
Water Treatment Works		131	131	–	–	–	–	–	–	131	139	148
Bulk Mains		28	28	–	–	–	–	–	–	28	29	31
Distribution		127	127	–	–	–	–	–	–	127	135	143
Sanitation Infrastructure		5 805	5 239	–	–	–	–	–	–	5 239	6 153	6 522
Reticulation		3 075	2 509	–	–	–	–	–	–	2 509	3 260	3 455
Waste Water Treatment Works		2 588	2 588	–	–	–	–	–	–	2 588	2 743	2 908
Toilet Facilities		142	142	–	–	–	–	–	–	142	150	159
<u>Community Assets</u>		**1 061**	**1 061**	**–**	**–**	**–**	**–**	**–**	–	1 061	**1 151**	**1 241**
Community Facilities		840	840	–	–	–	–	–	–	840	913	984
Halls		312	312	–	–	–	–	–	–	312	344	378
Crèches		169	169	–	–	–	–	–	–	169	181	194
Libraries		13	13	–	–	–	–	–	–	13	14	15
Cemeteries/Crematoria		194	194	–	–	–	–	–	–	194	212	224
Public Ablution Facilities		0	0	–	–	–	–	–	–	0	0	0
Markets		151	151	–	–	–	–	–	–	151	162	173
Sport and Recreation Facilities		**220**	**220**	**–**	**–**	**–**	**–**	**–**	**–**	**220**	**238**	**257**
Indoor Facilities		88	88	–	–	–	–	–	–	88	94	101
Outdoor Facilities		132	132	–	–	–	–	–	–	132	143	155
<u>Other assets</u>		**763**	**763**	**–**	**–**	**–**	**–**	**–**	**–**	763	**822**	**887**
Operational Buildings		**314**	**314**	**–**	**–**	**–**	**–**	**–**	**–**	**314**	**342**	**373**
Municipal Offices		314	314	–	–	–	–	–	–	314	342	373
Housing		**449**	**449**	**–**	**–**	**–**	**–**	**–**	**–**	**449**	**480**	**514**
Social Housing		449	449	–	–	–	–	–	–	449	480	514
<u>Computer Equipment</u>		**152**	**152**	**–**	**–**	**–**	**–**	**–**	**–**	**152**	**164**	**177**
Computer Equipment		152	152	–	–	–	–	–	–	152	164	177
<u>Furniture and Office Equipment</u>		**8**	**8**	**–**	**–**	**–**	**–**	**–**	**–**	**8**	**9**	**10**
Furniture and Office Equipment		8	8	–	–	–	–	–	–	8	9	10
<u>Machinery and Equipment</u>		**191**	**191**	**–**	**–**	**–**	**–**	**–**	**–**	**191**	**206**	**222**

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Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Machinery and Equipment		191	191	–	–	–	–	–	–	191	206	222
Transport Assets		**4 279**	**4 279**	**–**	**–**	**–**	**–**	**–**	**–**	**4 279**	**4 556**	**4 852**
Transport Assets		4 279	4 279	–	–	–	–	–	–	4 279	4 556	4 852
Total Repairs and Maintenance Expenditure to be adjusted	1	**24 448**	**20 626**	**–**	**–**	**–**	**–**	**–**	**–**	**20 626**	**26 318**	**28 336**

WC022 Witzenberg - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**25 106**	**25 106**	**–**	**–**	**–**	**–**	**–**	**–**	**25 106**	**25 106**	**25 106**
Roads Infrastructure		656	656	–	–	–	–	–	–	656	656	656
Roads		656	656	–	–	–	–	–	–	656	656	656
Storm water Infrastructure		596	596	–	–	–	–	–	–	596	596	596
Drainage Collection		596	596	–	–	–	–	–	–	596	596	596
Electrical Infrastructure		1 116	1 116	–	–	–	–	–	–	1 116	1 116	1 116
MV Networks		558	558	–	–	–	–	–	–	558	558	558
LV Networks		558	558	–	–	–	–	–	–	558	558	558
Water Supply Infrastructure		1 772	1 772	–	–	–	–	–	–	1 772	1 772	1 772
Reservoirs		478	478	–	–	–	–	–	–	478	478	478
Distribution		1 294	1 294	–	–	–	–	–	–	1 294	1 294	1 294
Sanitation Infrastructure		2 940	2 940	–	–	–	–	–	–	2 940	2 940	2 940
Pump Station		118	118	–	–	–	–	–	–	118	118	118
Reticulation		1 411	1 411	–	–	–	–	–	–	1 411	1 411	1 411
Waste Water Treatment Works		1 411	1 411	–	–	–	–	–	–	1 411	1 411	1 411
Solid Waste Infrastructure		18 026	18 026	–	–	–	–	–	–	18 026	18 026	18 026
Landfill Sites		17 640	17 640	–	–	–	–	–	–	17 640	17 640	17 640
Waste Drop-off Points		386	386	–	–	–	–	–	–	386	386	386
Community Assets		**2 170**	**2 170**	**–**	**–**	**–**	**–**	**–**	–	2 170	**2 170**	**2 170**
Community Facilities		467	467	–	–	–	–	–	–	467	467	467
Libraries		453	453	–	–	–	–	–	–	453	453	453
Cemeteries/Crematoria		15	15	–	–	–	–	–	–	15	15	15
Sport and Recreation Facilities		**1 703**	**1 703**	**–**	**–**	**–**	**–**	**–**	**–**	**1 703**	**1 703**	**1 703**
Outdoor Facilities		1 703	1 703	–	–	–	–	–	–	1 703	1 703	1 703
Investment properties		**218**	**218**	**–**	**–**	**–**	**–**	**–**	**–**	218	218	218
Non-revenue Generating		**218**	**218**	**–**	**–**	**–**	**–**	**–**	**–**	**218**	**218**	**218**
Improved Property		218	218	–	–	–	–	–	–	218	218	218
Intangible Assets		**101**	**101**	**–**	**–**	**–**	**–**	**–**	**–**	**101**	**101**	**101**
Licences and Rights		**101**	**101**	**–**	**–**	**–**	**–**	**–**	**–**	**101**	**101**	**101**
Computer Software and Applications		101	101	–	–	–	–	–	–	101	101	101
Computer Equipment		**2 719**	**2 719**	**–**	**–**	**–**	**–**	**–**	**–**	**2 719**	**2 719**	**2 719**
Computer Equipment		2 719	2 719	–	–	–	–	–	–	2 719	2 719	2 719
Furniture and Office Equipment		**674**	**674**	**–**	**–**	**–**	**–**	**–**	**–**	**674**	**674**	**674**
Furniture and Office Equipment		674	674	–	–	–	–	–	–	674	674	674
Machinery and Equipment		**1 565**	**1 565**	**–**	**–**	**–**	**–**	**–**	**–**	**1 565**	**1 565**	**1 565**
Machinery and Equipment		1 565	1 565	–	–	–	–	–	–	1 565	1 565	1 565
Transport Assets		**5 628**	**5 628**	**–**	**–**	**–**	**–**	**–**	**–**	**5 628**	**5 628**	**5 628**
Transport Assets		5 628	5 628	–	–	–	–	–	–	5 628	5 628	5 628

Description R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Total Depreciation to be adjusted	1	**38 181**	**38 181**	**–**	**–**	**–**	**–**	**–**	**–**	**38 181**	**38 181**	**38 181**

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 25/08/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**12 693**	**12 903**	**–**	**–**	**–**	**–**	**1 406**	**1 406**	**14 309**	**38 725**	**28 973**
Roads Infrastructure		7 993	7 993	–	–	–	–	–	–	7 993	14 055	–
Roads		7 993	7 993	–	–	–	–	–	–	7 993	14 055	–
Electrical Infrastructure		4 300	4 300	–	–	–	–	–	–	4 300	8 314	2 000
MV Substations		1 400	1 400	–	–	–	–	–	–	1 400	1 400	–
MV Networks		2 400	2 400	–	–	–	–	–	–	2 400	2 400	–
LV Networks		500	500	–	–	–	–	–	–	500	4 514	2 000
Water Supply Infrastructure		200	410	–	–	–	–	1 406	1 406	1 816	–	–
Water Treatment Works		200	410	–	–	–	–	239	239	649	–	–
Distribution		–	–	–	–	–	–	1 167	1 167	1 167	–	–
Sanitation Infrastructure		200	200	–	–	–	–	–	–	200	16 356	26 973
Waste Water Treatment Works		200	200	–	–	–	–	–	–	200	16 356	26 973
Community Assets		**1 600**	**1 600**	**–**	**–**	**–**	**–**	**1 535**	1 535	3 135	**2 100**	**4 000**
Sport and Recreation Facilities		**1 600**	**1 600**	**–**	**–**	**–**	**–**	**1 535**	**1 535**	**3 135**	**–**	**–**
Outdoor Facilities		1 600	1 600	–	–	–	–	1 535	1 535	3 135	–	–
Other assets		**–**	**–**	**–**	**–**	**–**	**–**	**544**	**544**	544	**–**	**–**
Operational Buildings		**–**	**–**	**–**	**–**	**–**	**–**	**544**	**544**	**544**	**–**	**–**
Municipal Offices		–	–	–	–	–	–	244	244	244	–	–
Workshops		–	–	–	–	–	–	300	300	300	–	–
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	**14 293**	**14 503**	**–**	**–**	**–**	**–**	**3 485**	**3 485**	**17 988**	**40 825**	**32 973**

WC022 Witzenberg- Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 25/08/2026

R thousand					2026/27 Medium Term Revenue & Expenditure Framework					
Function	Project Description	Project Number	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Original Budget Year 2026/27	Adjusted Budget Year 2026/27	Original Budget Year +1 2027/28	Adjusted Budget Year +1 2027/28	Original Budget Year +2 2028/29	Adjusted Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*										
Mayor and Council	Capex Furniture & Equipment	CAP005	623	685	–	289	–	–	–	–
Libraries and Archives	Capex Library Nduli	CAP192	1 152	2 657	6 859	8 364	–	–	–	–
Libraries and Archives	Capex Nduli Library Furniture & Equipment	CAP244	–	200	–	200	–	–	–	–
Fleet Management	Capex Vehicle Replacement Programme	CAP032	7 350	7 385	7 462	8 125	–	–	–	–
Fleet Management	Capex Workshop Building Upgrade	CAP200	–	300	–	300	–	–	–	–
Water Distribution	Capex Network- Water Pipes & Valve I	CAP030	2 145	2 431	–	286	–	–	–	–
Solid Waste Removal	Capex Bulk Waste Container Bins	CAP232	943	1 052	–	109	–	–	–	–
Pollution Control	Capex Air Quality Equipment	CAP248	–		–	100	–	–	–	–
Water Distribution	Capex Telemetric Systems	CAP081	–	–	–	361	–	–	–	–
Parent Capital expenditure			**12 212**	**14 710**	**14 321**	**18 135**	**–**			**–**
Entities: *List all capital projects grouped by Entity*										
Entity Capital expenditure			**–**	**–**	**–**	**–**	**–**			**–**
Total Capital expenditure			**12 212**	**14 710**	**14 321**	**18 135**	**–**			**–**

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8.1.5

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

ANTI-CORRUPTION AND FRAUD PREVENTION POLICY

Contents

1. INTRODUCTION

This policy has been developed as a result of the expressed commitment of the Witzenberg Municipality to fight fraud and corruption. The Council is therefore committed to the prevention, detection and investigation of all forms of fraud and corruption whether these are attempted from within or external to the municipality. The policy is also developed to give effect to the various legislative instruments relating to fraud and corruption, as to set down the stance of zero tolerance to fraud and corruption, and to assist internal audit and risk management to reinforce existing policies, systems and procedures. In addition, the Policy provides guidelines as to how to respond should instances of fraud and corruption be identified.

2. OBJECTIVES

The primary objective of this policy is to:

- assist the Accounting Officer, Council and the Performance Risk and Audit Committee to create an environment in Witzenberg Municipality that is based on the prevention and detection of fraud and corruption;
- To develop and maintain a fraud and corruption prevention hotline that is free to all stakeholders within Witzenberg Municipality;
- To ensure that Witzenberg Municipality's Council, Management and staff members are aware of its responsibilities for identifying exposures to fraudulent and corrupt activities or any other dishonest activities of a similar nature and for establishing controls and procedures for preventing such fraudulent and or corrupt activity and/or detecting such fraudulent and corrupt activity when it occurs; and
- To provide a suitable environment for the public and employees to report matters that they suspect may concern corrupt conduct, criminal conduct, criminal involvement or serious improper conduct and to ensure adequate protection to employees in circumstances where they are victimized as a consequence of reporting, or being a witness to, fraudulent and/or corrupt activities.

3. SCOPE OF THIS POLICY

This Policy applies to all municipal councillors, municipal staff members, and members of the public. It prohibits all acts of fraud and corruption or any other dishonest activities of a similar nature impacting or having a potential prejudice to the Municipality or members of the public.

Any investigation required will be conducted without regard to the suspected wrongdoer's length of service, position/title, seniority or relationship to Witzenberg Municipality.

4. LEGISLATIVE FRAMEWORK

Legislation that is aimed at preventing fraud and corruption is as follow, but not limited:

- Prevention and Combating of Corrupt Activities Act, No. 12 of 2004
- Public Protector Amendment Act, No. 22 of 2003;
- Prevention of Organised Crime Second amendment Act, no. 38 of 1999;

- Protected Disclosures Act, No. 26 of 2000;
- Municipal Systems Act, No. 32 of 2000 (“MSA”);
- Financial Intelligence Centre Act, No. 38 of 2001 (FICA);
- Municipal Finance Management Act, No. 56 of 2003 (“MFMA”);
- Protection of Constitutional Democracy Against Terrorist and Related Activities Act, No. 33 of 2004 ("POCDATARA").

4.1 Prevention and Combating of Corrupt Activities Act, 12 of 2004

The Prevention and Combating of Corrupt Activities Act (generally referred to as “PRECCA”) is aimed at the strengthening of measures to prevent and combat corrupt activities.

The Act refers to a wide range of offences relating to corrupt activities. In addition to specific offences, the Act also provides for the following:

- The provision of investigative resources;
- The establishment of a register relating to persons convicted of corrupt activities;
- Placing a duty on persons in a “position of authority” to report certain corrupt transactions; and
- Extraterritorial jurisdiction in respect of offences relating to corrupt activities.

As far as offences are concerned, the Act defines a general offence of corruption. In addition to the general offence, certain specific offences are defined as relating to specific persons or specific corrupt activities. The offences defined by the Act relates to the giving or receiving of “gratification”. The term gratification is defined in the Act and includes a wide variety of tangible and intangible benefits such as money, gifts, status, employment, the release of obligations, granting of rights or privileges and the granting of any valuable consideration such as discounts etc.

The general offence of corruption is contained in Section 3 of the Act. This section provides that any person who gives or accepts or agrees or offers to accept/receive any gratification from another person to influence such other person in a manner that amounts to:

- The illegal or unauthorised performance of such other person’s powers, duties or functions;
- An abuse of authority, a breach of trust, or the violation of a legal duty or a set of rules;
- The achievement of an unjustified result; or
- Any other unauthorised or improper inducement to do or not to do anything is guilty of the offence of Corruption.

The Act defines specific offences relating to the following categories of persons:

- Public Officers;
- Foreign Public Officials;
- Agents;
- Members of Legislative Authorities;

- Judicial Officers; and
- Members of the Prosecuting Authority.

The Act furthermore defines specific offences in respect of corrupt activities relating to the following specific matters:

- Witnesses and evidential material in certain proceedings;
- Contracts;
- Procuring and withdrawal of tenders;
- Auctions;
- Sporting events; and
- Gambling games or games of chance.

Section 34 of the Act places a duty on any person in a position of authority to report a suspicion of certain corrupt or illegal activities to a police official. These include certain offences of corruption created under the Act as well as fraud, theft, extortion and forgery where the amount involved exceeds R100 000. Failure to report such suspicion constitutes an offence. “Position of authority” is defined in the Act and includes a wide range of persons in authority in both public and private entities.

Offences under the Act are subject to penalties including imprisonment for life and fines of up to R250 000. In addition, a fine amounting to five times the value of the gratification involved in the offence may be imposed.

Section 17 of the Act provides that a public officer who acquires or holds a private interest in any contract, agreement or investment connected with the public body in which he/she is employed, is guilty of an offence unless:

- The interest consists of shareholding in a listed company;
- The public officer’s conditions of employment do not prohibit him/her from acquiring such interests; or

In the case of a tender process, the said officer’s conditions of employment do not prohibit him/her from acquiring such interests as long as the interests are acquired through an independent tender process.

4.2 Public Protector Amendment Act, no 22 of 2003

The Public Protector is a functionary to whom the public has recourse. This functionary is guaranteed independence by the Constitution. The Public Protector is required to be impartial and to exercise his or her powers and functions without fear, favour or prejudice. No person or organ of state may interfere with the Public Protector. Organs of state must protect and assist the office of the Public Protector.

The President appoints a suitably qualified person to this office, based on the recommendation of the National Assembly. The appointment is not renewable and it is for a period of seven years. The Public Protector Act (23 of 1994) provides for matters incidental to the Office of the Public Protector, as contemplated in the Constitution. In terms of section 182 of the Constitution, the Public Protector has the power as regulated by national legislation to:

- Investigate any conduct in state affairs, or in the public administration in any sphere of government, that is alleged or suspected to be improper or to result in any impropriety or prejudice;
- Report on that conduct; and
- Take appropriate remedial action.

The Act provides for matters necessary to establish and operate the Office of the Public Protector as contemplated in the Constitution. Section 6, for example, sets out the powers of the Public Protector. In terms of this section, any person can approach the Public Protector with information, which could form the subject of an investigation. In terms of section 6(4) the Public Protector is competent to investigate, on his or her initiative or on receipt of a complaint, any alleged:

- Maladministration in connection with the affairs of government at any level;
- Abuse or unjustifiable exercise of power or unfair, capricious, discourteous or other improper conduct or undue delay by a person performing a public function;
- Improper or dishonest act, or omission or corruption, concerning public money;
- Improper or unlawful enrichment, or receipt of any improper advantage, or promise of such enrichment or advantage, by a person as a result of an act or omission in the public administration or relating to the affairs of government at any level or of a person performing a public function; or
- An act or omission by a person in the employ of government at any level, or a person performing a public function, which results in unlawful or improper prejudice to any other person.

Furthermore, it is at the sole discretion of the Public Protector to resolve any dispute or rectify any act or omission by:

- Mediation, conciliation or negotiation;
- Advising, where necessary, any complainant regarding appropriate remedies; or
- Any other means that may be expedient in the circumstances.

At a time prior to, during or after an investigation:

- If the Public Protector is of the opinion that the facts disclose the committing of an offence by any person, to bring the matter to the notice of the relevant authority charged with prosecutions; or
- If he or she deems it advisable, to refer any matter which has a bearing on an investigation, to the appropriate public body or authority affected by it or to make an appropriate recommendation regarding the redress of the prejudice resulting therefrom or make any other appropriate recommendation he or she deems expedient to the affected public body or authority.

Section 7 sets out how the Public Protector carries out his or her investigations:

- In terms of Section 7(1), the Public Protector will take the specific circumstances of each case into account in determining the procedure to be followed. The Public Protector may exclude anyone whose presence is not desirable during the investigation.

- Section 7 (2) provides for the confidentiality of documents in the possession of a member of the office of the Public Protector or the records of any evidence given before the Public Protector, Deputy Public Protector, or any other person contemplated in Section 3(b) during an investigation.
- Section 7(3)(a) gives the Public Protector the power to enlist the assistance (under his or her supervision) of any person at any level of government performing a public function and otherwise subject to the jurisdiction of the Public Protector in the performance of his or her functions. Section 7(3) (b) allows the Public Protector to appoint another person to conduct an investigation or a part of an investigation on his or her behalf.
- Section 7(4) and (5) give the Public Protector the right to subpoena any person to submit an affidavit or affirmed declaration or to appear before him or her to give evidence or to produce any document in his or her possession or under his or her control which has a bearing on the matter being investigated, and to examine such a person.

4.3 Prevention of Organised Crime Second Amendment Act no. 38 of 1999

The Prevention of Organised Crime Act, as amended, (generally referred to as “POCA”) contains provisions that are aimed at achieving the following objectives:

- The combating of organised crime, money laundering and criminal gang activities;
- The criminalisation of conduct referred to as “racketeering”;
- The provision of mechanisms for the confiscation and forfeiture of the proceeds of crime;
- The creation of mechanisms for the National Director of Public Prosecutions to obtain certain information required for purposes of an investigation; and
- The creation of mechanisms for cooperation between investigators and the South African Revenue Services (SARS).

Section 4 of the Act defines the “general” offence of money laundering and provides that a person who knows, or ought reasonably to have known, that property is, or forms part of the proceeds of unlawful activities, commits an offence if he commits an act in connection with that property which has the effect of concealing the nature and source thereof.

Section 5 of the Act creates an offence if a person knows or ought reasonably to have known that another person has obtained the proceeds of unlawful activities and provides assistance to such other person regarding the use or retention of such property.

Section 6 of the Act creates an offence if a person knows or ought reasonably to have known that property is or forms part of the proceeds of unlawful activities and acquires, uses or possesses such property.

The above offences are regarded as very serious and the Act contains exceptionally harsh penalties relating to these offences. A person convicted of one of the above offences is liable to a maximum fine of R100 million or imprisonment for a period not exceeding 30 years.

4.4 Protected Disclosures Act, 26 of 2000

The Protected Disclosures Act was promulgated to facilitate reporting by employees (whistleblowers) of fraud, corruption or other unlawful or irregular actions by their employer(s) or co-employees without fear of any discrimination or reprisal by their employers or co-employees. Any employee who has information of fraud, corruption or other unlawful or irregular action(s) by his/her employer(s) or co-employees can report such actions, provided that he/she has information that:

- A crime has been, is being, or is likely to be committed by the employer or employee(s);
- The employer or employees has/have failed to comply with an obligation imposed by law;
- A miscarriage of justice has or will likely occur because of the employer's or employee(s) actions;
- The health or safety of an individual has been, is being, or is likely to be endangered;
- The environment has been, is being or is likely to be endangered;
- Unfair discrimination has been or is being practised; or
- Any of the above has been, is being, or is likely to be concealed.

The Act prohibits the employer from:

- Dismissing, suspending, demoting, harassing or intimidating the employee;
- Subjecting the employee to disciplinary action;
- Transferring the employee against his or her will;
- Refusing due transfer or promotion;
- Altering the employment conditions of the employee unilaterally;
- Refusing the employee a reference or providing him/her with an adverse reference;
- Denying appointment;
- Threatening the employee with any of the above; or
- Otherwise affecting the employee negatively if the disclosure is made in terms of the Act.

5. Municipal Systems Act, No 32 of 2000 ("MSA")

The MSA sets out procedures to be adopted by municipal management about some aspects affecting the management of a Municipality. The Act also stipulates procedures to be adopted concerning certain aspects related to misconduct and the investigation thereof.

5.1 Human resource development

In section 67, the Act stipulates that a Municipality, in accordance with the Employment Equity Act, 1998, must develop and adopt appropriate systems and procedures to ensure, inter alia, the investigation of allegations of misconduct and complaints against staff.

5.2 Code of conduct

Sections 69 and 70 of the Act deal with the Code of Conduct, details of which appear in Schedule 2 of the Act, to be provided to staff members and communicated to the local community. The municipal manager of a municipality must:

(a) provide a copy of the Code of Conduct to every member of the municipal staff;

(b) provide every member of staff with any amendments to the Code;

(c) ensure that the purpose, contents and consequences of the Code of Conduct are explained to staff members who cannot read; and

(d) communicate sections of the Code of Conduct that affect the public, to the local community.

5.3 Rewards, gifts and favours

Under section 9 of the Act, it is stipulated that a councillor may not request, solicit or accept any reward, gift or favour for:

(a) voting in a particular manner

(b) persuading the council or any committee regarding the exercise of any power, function or duty;

(c) making representation to the council; or

(d) disclosing privileged or confidential information.

5.4 Duty of the Speaker municipal council with regard to council property

A councillor may not use, take or acquire or benefit from any property or asset owned, controlled or managed by the council. IThe Speaker of the council, on reasonable suspicion, is of the opinion that a provision of this stipulation has been breached, then the speaker is obliged to:

(a) authorise an investigation of the facts and circumstances of the alleged breach;

(b) give the councillor a reasonable opportunity to reply in writing regarding the alleged breach; and

(c) report the matter to a meeting of the municipal council.

The Speaker must furthermore, report the matter to the MEC for local government in the province concerned.

6. Financial Intelligence Centre Act, 38 of 2001 (FICA)

The Financial Intelligence Centre Act, as amended, (generally referred to as “FICA”) was signed by the President in November 2001. Its provisions were implemented over time, commencing during January 2002.

The Act (FICA) establishes a Financial Intelligence Centre and a Money Laundering Advisory Council. The purpose of these entities is to combat money laundering activities. The Act imposes compliance obligations on so-called “accountable institutions” which are defined in Schedule 1 to the Act. These obligations include:

- A duty to identify clients;
- A duty to retain records of certain business transactions;
- A duty to report certain transactions; and
- The adoption of measures to ensure compliance, namely, the implementation of so-called “internal rules”, provision of training etc.

Regarding the reporting of suspicious transactions, FICA makes provision for a duty to report “suspicious or unusual transactions”. In this regard, it provides that any person who carries on a business or who manages is in charge of or is employed by a business and who knows or suspects certain facts must report their knowledge or suspicion to the FICA within a prescribed period. Matters that require reporting include knowledge or suspicion of the following:

- The receipt of proceeds of unlawful activities;
- Transactions which are likely to facilitate the transfer of proceeds of unlawful activities;
- Transactions conducted to avoid giving rise to a reporting duty under FICA;
- Transactions that have no apparent business or lawful purpose;
- Transactions relevant to the investigation of tax evasion; or
- The use of a business entity for money laundering purposes.

A person who fails to make a report as required commits an offence and is liable to a fine not exceeding R10 million or imprisonment not exceeding 15 years.

7. Municipal Finance Management Act 2003 (“MFMA”)

The MFMA was promulgated to facilitate the formal management of municipal finances and associated activities. The controls and administrative systems implemented by any Municipality are very relevant to the content of the Act. Certain aspects of the Act refer specifically to activities that might be regarded as being corrupt or fraudulent. Some relevant aspects are as follows:

7.1 Unauthorised, irregular or fruitless and wasteful expenditure

Section 32 of the Act indicates that, without limiting the liability of the common law or other legislation, the following office bearers in a Municipality are mandated with certain responsibilities, as follows:

(a) A political office-bearer of a Municipality is liable for unauthorised expenditure if that office-bearer knowingly instructed an official of the Municipality to incur expenditure, which was likely to be considered unauthorised expenditure;

(b) The accounting officer is liable for unauthorised expenditure deliberately or negligently incurred by the accounting officer unless the expenditure was incurred following a decision by the mayor or executive committee of the Municipality, resulting in fruitless or wasteful expenditure, provided that the accounting officer has notified the council, the mayor or the executive committee, in writing, that the expenditure is likely to be considered unauthorised, irregular or fruitless and wasteful;

(c) Any political office-bearer or official of a Municipality who deliberately or negligently committed, made or authorised an irregular expenditure, is liable for that expenditure;

(d) Any political office-bearer or official of a Municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.

Furthermore, in the event of such unauthorised, irregular or wasteful expenditure, the Municipality is required to recover the expenditure from the person liable for the expenditure, unless, the council retrospectively authorises/condones the expenditure because it represented an authorised adjustment, or that it is deemed irrecoverable and written off by the council.

The writing off of the expenditure by the council, however, is no excuse in criminal or disciplinary proceedings against the person. The writing off of the expenditure does not signify a condoning of the expenditure. In the event of unauthorised expenditure, the accounting officer is obliged to advise promptly the mayor, the MEC for local government in the province and the Auditor General, in writing, providing details as to:

(a) The fruitless or wasteful expenditure;

(b) Whether any person is responsible or is under investigation about the expenditure; and

(c) The steps taken to recover or rectify such expenditure.

Where irregular expenditure constitutes a criminal offence, or theft or fraud, the accounting officer must report all such cases to the South African Police. If the accounting officer is the person responsible for the unauthorised expenditure, then the Council must take all reasonable steps to ensure that the police are advised accordingly.

7.2 Funds transferred to organisations and bodies outside government

Section 67 of the Act refers to the transfer of funds and stipulates, inter alia, that no funds will be transferred from the Municipality unless the accounting officer is satisfied that the organisation or body implements effective, efficient and transparent financial management and internal control systems to guard against fraud theft and financial mismanagement.

7.3 Supply chain management policy to comply with prescribed framework

Section 112 stipulates that the supply chain management policy of the Municipality must be fair, equitable, transparent, competitive and cost-effective and comply with the prescribed regulatory framework for municipal supply chain management, which must cover, inter alia, measures for:

(a) Combating fraud, corruption, favouritism and unfair and irregular practices in municipal supply chain management; and

(b) Promoting ethics of officials and other role players involved in municipal supply chain management.

7.3.1 Implementation of system

Aligned with the supply chain management policy is section 115 which stipulates that the accounting officer of a Municipality must take all reasonable steps to ensure that proper mechanisms and separation of duties in the supply chain management system are in place to minimise the likelihood of fraud, corruption, favouritism and unfair and irregular practices.

7.4 Audit Committees

Section 166 of the Act stipulates the procedures aligned to Audit Committees. Each Municipality must have an Audit Committee, which is regarded as an independent advisory body that must:

(a) advise the municipal council, political office-bearers, the accounting officer and management staff on matters relating to, inter alia:

i. internal financial control and internal audits;

ii. risk management;

iii. effective governance.

(b) carry out such investigations into the financial affairs of the Municipality as the council may request.

7.5 Financial misconduct by municipal officials

Section 171 sets out the stipulations relating to disciplinary proceedings to be adopted in the event of financial misconduct by municipal officials. The accounting officer commits financial misconduct if he/she deliberately or negligently:

(a) contravenes the provisions of the Act;

(b) fails to comply with a duty imposed by a provision of the Act on the accounting officer of a Municipality;

(c) permits or instructs another official of the Municipality to make unauthorised, irregular or fruitless and wasteful expenditure;

(d) provides incorrect or misleading information in any document which, in terms of the Act, must be submitted to the mayor, council, Auditor General, National Treasury or other organs of state, or made public.

The Chief Financial Officer of a Municipality commits an act of financial misconduct if he/she fails to carry out delegated duties in terms of the Act. In addition, financial misconduct is committed if he/she permits or instructs another official to make an unauthorised or fruitless and wasteful expenditure, or provides incorrect or misleading information to the accounting officer.

The Act stipulates further, under this paragraph, that a Municipality must:

(a) investigate allegations of financial misconduct against the accounting officer, the chief financial officer, senior manager or other official/s of the Municipality unless those allegations are frivolous; and

(b) if the investigation warrants it, institute disciplinary proceedings against the accounting officer, chief financial officer or any other official in accordance with stipulations set out in the Municipal Systems Act.

8. Protection of Constitutional Democracy Against Terrorist and Related Activities Act, Act 33 of 2004 ("POCDATARA")

On May 20, 2005, the Protection of Constitutional Democracy Against Terrorist and Related Activities Act (POCDATARA) came into effect criminalizing terrorist activity and terrorist financing and gave the government investigative and asset seizure powers in cases of suspected terrorist activity. POCDATARA provides for two new reporting obligations under section 28A and section 29 of FICA. The Money Laundering Control Regulations under FICA, have also been amended, with effect from 20 May 2005, for this purpose. The amended regulations now provide for detailed reporting related to terrorist financing, under new sections 28A and 29 of FICA.

The POCDATARA amends section 29 of FICA to extend the reporting of suspicious and unusual transactions to cover transactions relating to "property which is connected to an offence relating to the financing of terrorist and related activities" or to "the financing of terrorist and related activities". The POCDATARA introduces a new section 28A of FICA that requires the reporting of any property that is associated with terrorists and related activities to the FICA.

9. ENVIRONMENT AND CULTURE

Witzenberg Municipal Council and Management must create an environment and culture that promote an efficient, effective and transparent local public administration that conforms to constitutional principles. That the municipality must be managed responsibly in which employees believe that dishonest acts will be detected and investigated. To create this environment and culture, they must:

- participate in in-house training programme covering fraud and corruption prevention policy, whistleblowing policy, code of conduct – MSA 32 of 2000 and the municipal code of ethics;
- ensure that staff understand that the internal controls are designed and intended to prevent and detect fraud and corruption or any other dishonest activities of a similar nature;
- encourage staff to report suspected fraud and corruption directly as outlined in the whistleblowing policy to those responsible for investigation without fear of disclosure or retribution; and
- require vendors and contractors to agree in writing as a part of the contract process, to Witzenberg Municipality policies and procedures, and thereby avoid any conflict of interest.
- To report any form of allegations of financial misconduct against the Accounting Officer, a Senior Manager or the Chief Financial Officer, and or an Official in terms of the Financial Misconduct Procedures as outlined in the Regulations on Financial Misconduct and Criminal Proceedings. The Labour Relations Officer is responsible for the administrative functioning of the Disciplinary Board as required in terms of the Regulations on Financial Misconduct and Criminal Proceedings, Gazette No. 37682 of May 2014.

- It is the responsibility of all Staff Members and Councillors of the Municipality to report incidents on any form of fraud and corruption, maladministration or any other dishonest activity. If an employee is not comfortable reporting such matter to his/her immediate Supervisor or Manager, he/she must report the matter to the next level of management, the whistle blowing hotline process or the Municipal Manager.
- The Municipal Manager or his delegated officer shall report all instances of prima facie criminal conduct to the appropriate authorities. Due cognizance shall be observed with regard to section 34 (1) (b) of the Prevention and Combatting of Corrupt Activities Act, No. 12 of 2004 on miscellaneous matters, which imposed an obligation to report all acts of corruption, fraud, theft, extortion, forgery, or uttering a forged document. Such acts of dishonesty must be reported to the SAPS, failing which management who are aware of the matter, will be committing a criminal offence. The Municipality shall, however, not only report matters in terms of the above obligation, but shall report all criminal conduct irrespective of the value involved.
- The efficient application of National Treasury Regulations, issued in terms of the MFMA, the application of policy resolutions of the Municipality with regard to Unauthorized, Irregular, Fruitless and Wasteful Expenditure, and other acts of financial dishonesty is an important duty of any recipient of a complaint.

Measures to prevent fraud and corruption should be continually monitored, reviewed and developed, particularly as new systems, programs, contracting or arrangements are introduced or modified.

10. ROLES AND RESPONSIBILITIES

The following section outlines the fraud and corruption risk management responsibilities associated with different roles within the Municipality.

10.1 Councillors

As elected representatives, all members of the Witzenberg Municipal Council have a duty to the residents of Witzenberg Municipality and its staff members to ensure that the Council uses its resources prudently and in accordance with the laws and regulations. As such they are required to operate and adhere to the Council's constitution incorporating the Code of Conduct for Councillors. The Code includes rules regarding relationships, personal interests, gifts and hospitality and confidentiality.

10.2 Municipal Manager

The Municipal Manager bears the ultimate responsibility for fraud and corruption risk management within the Municipality. This includes the coordination of risk assessments, overseeing the investigation of suspected fraud and corruption, and facilitation of the reporting of such instances.

10.3 Senior Management

Senior Management must be committed to eradicating fraud and corruption and ensuring that the Municipality strives to be perceived as ethical in all its dealings with the public and other interested parties.

In this regard, senior management, under the guidance of the Municipal Manager, will ensure that it does not become complacent in dealing with fraud and corruption and that it will ensure the Municipality's overall fraud and corruption strategy is reviewed and updated regularly. Furthermore, senior management will ensure that all employees and stakeholders are made aware of its fraud and corruption prevention policy and strategies, also the whistleblowing policy through various initiatives of awareness and training.

10.4 Chief Financial Officer

The Chief Financial Officer has key roles in providing advice to Council, Municipal Manager, Staff Members and the public about maladministration, financial impropriety, probity, policy framework and budget issues. The Chief Financial Officer undertakes the statutory responsibility under the Municipal Finance Management Act, No. 56 of 2003, to ensure the proper arrangements for the administration of the Council's financial affairs.

10.5 Chief Risk Officer

The role of the Chief Risk Officer is to oversee and implement the Municipality's approach to fraud and corruption prevention, detection strategies and response to fraud and corruption incidents reported by employees or other external parties. Internal Audit assists on a consulting basis to establish and improve Risk Management processes. Internal Audit has no management responsibilities to manage risks.

10.6 Internal Audit

The role of the Internal Audit is to independently review and evaluate the adequacy, efficiency and effectiveness of the internal controls (systems and procedures) within Witzenberg Municipality on the fraud and corruption prevention, detection strategies and response to fraud and corruption incidents reported by employees or other external parties.

10.7 Public

The public is required to conduct itself in an ethical and moral way. Ethics are concerned with human character and conduct and deal with questions of right and wrong, appropriate and inappropriate behaviour and what constitutes good or evil. Ethical conduct is based on a set of principles referred to as values or norms.

10.8 Disciplinary Board

The Objectives of the Disciplinary Board is to conduct an independent preliminary or full investigation in terms of the Municipal Regulations for Financial Misconduct and Offences.

The board is to investigate allegations of financial misconduct and to monitor the institution of disciplinary proceedings against an alleged transgressor. The disciplinary board is an independent advisory body that assists the Council and provides recommendations on further steps to be taken regarding disciplinary proceedings.

The Disciplinary Board Chairperson must complete the preliminary investigation and submit his report within 30 days or at the first next sitting of Council.

Once a full investigation is completed and the Disciplinary Board Chairperson is satisfied that the allegations are founded and sufficient grounds for a charge of financial misconduct and /or financial offence exist, the Chairperson must submit the Disciplinary Boards report to the designated person or his/her nominee for disciplinary action and inform Provincial and National Treasury.

10.9 Performance Risk and Audit Committee (PRAC)

In discharging its oversight responsibilities relating to risk management, PRAC should gain a thorough understanding of the risk management policy, risk management strategy, risk management implementation plan, and fraud risk management policy of the institution to enable them to add value to the risk management process when making recommendations to improve the process.

Reviews the process implemented by Management in respect of fraud prevention and ensures that all fraud-related incidents have been followed up appropriately.

10.10 Municipal Public Accounts Committee (MPAC)

MPAC, when instructed by Council, investigate and advise Council in respect of unauthorised, irregular or fruitless and wasteful expenditure.

11. AWARENESS, TRAINING AND DEVELOPMENT

The Accounting Officer and Council recognize that the continuing success of the fraud and corruption prevention policy, and its credibility, will depend largely on the effectiveness of staff throughout the organisation. Continuous awareness campaigns must be rolled throughout Witzenberg Municipality. Senior Management therefore will be responsible for ensuring that all staff is properly trained in the procedures that they should follow when undertaking their duties.

The training will be provided on the following to staff members and council:

- Code of Conduct for Councillors;
- Code of Conduct for Municipal Staff Members;
- Code of Ethics within Witzenberg Municipality;
- Fraud and Corruption Prevention Policy; and
- Whistle Blowing Policy.

12. WHISTLEBLOWING

The Protected Disclosures Act, No. 26 of 2000 came into effect on 16 February 2001. This Act makes provisions for procedures in terms of which employees may disclose information regarding unlawful or irregular conduct by their employers or other employees in the employ of their employers without fear of victimization.

To remain in compliance with the Act, the Municipality has created a whistleblowing policy with the following objectives:

- To promote zero tolerance on criminal and other irregular conduct within Witzenberg Municipality;
- To encourage the reporting of matters that may cause financial or non-financial loss to the Municipality or damage to the Municipality's reputation;
- To provide for the appropriate systems and mechanisms for reporting.

13. REPORTING PROCEDURES ON FRAUD AND CORRUPTION

Consistent with the Auditor General's guidelines, line managers are responsible for daily operations and the internal control systems within their organizational responsibility. Where managers do not have the expertise to evaluate internal controls, they should call upon support from Enterprise Risk Management and Internal Audit.

It is the responsibility of members of the public and employees (including line managers) to report all incidents of fraud, corruption or any other dishonest activities of a similar nature to the national fraud hotline 0800 701 701.

14. CONFIDENTIALITY AND DISCRETION

It is the responsibility of all employees, management, councillors and community members of the Municipality to report all incidents of fraud or corruption or any other dishonest activities of a similar nature. Any fraudulent or corrupt behaviour must be reported immediately through the mechanisms set out in the whistleblowing policy.

All reported incidents received will be acted upon, will be treated with the requisite confidentiality and will not be disclosed or discussed with parties other than those charged with investigation into such reports.

15. DETECTION AND INVESTIGATION

All Managers are responsible for the detection, prevention of fraud and corruption or any dishonest activities of a similar nature, within their areas of responsibility. The Human Resources Unit must provide adequately qualified prosecutors (initiators) and presiding officers to deal with disciplinary enquiries relating to serious misconduct.

All incident reports received from the fraud hotline will be registered. Incident of financial misconduct as prescribed by the Municipal Finance Management Act, 56 of 2003, section 171, will be reported to the Witzenberg Disciplinary Board for Financial Misconduct for investigation.

For the purpose of this policy "serious misconduct" means:

- Theft, unauthorized possession of or malicious damage to the employer's property.
- Any act of gross dishonesty.
- Gross negligence
- Wrongful disclosure of privileged information.
- Any act of fraud, corruption or bribery.
- Any other act of misconduct that would constitute just cause for dismissal for a first offence.

16. FORMS OF FRAUD AND CORRUPTION

The following are examples of different types of corruption:

16.1 Bribery

Bribery involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of public servants.

16.2 Embezzlement

This involves the theft of resources by persons who control such resources.

16.3 Fraud

Commonly defined as the unlawful and intentional making of a misrepresentation that causes actual prejudice or which is potentially prejudicial to another.

Any conduct or behaviour of which a dishonest representation and/or appropriation forms an element.

16.4 Abuse of power

The use by a public servant of his or her vested authority to improperly benefit another public servant, person or entity (or using vested authority to improperly discriminate against another public servant, person or entity).

16.5 Conflict of interest

The failure by a public servant to act or to consciously fail to act on a matter where the public servant has an interest or another person or entity that has some form of relationship with the public servant has an interest.

16.6 Abuse of privileged information

This involves the use, by a public servant of privileged information and knowledge that a public servant possesses as a result of his/ her office to provide an unfair advantage to another person or entity to obtain a benefit.

16.7 Favouritism

The provision of services or resources according to a personal affiliation (for example cultural or religious) of a public servant.

16.8 Nepotism

A public servant ensuring that family members are appointed to public service positions or that family members receive contracts from the state is regarded as nepotism.

These manifestations are by no means exhaustive as corruption appears in many forms and it is virtually impossible to list all of these. It is the responsibility of Management to report some form of serious misconduct to the South African Police Services. The SA Police Service is empowered by section 205 of the 1996 Constitution to prevent, combat and investigate crime, to maintain public order, to protect and secure the inhabitants of the Republic and their property, and to uphold and enforce the law. Policy for the national police service is developed by the Minister for Safety and Security.

The President appoints the National Commissioner of the SAPS. The SA Police Service Act 68 of 1995 (amended by the SA Police Service Amendment Act 83 of 1998) governs how the SAPS operate. In terms of this Act, the SAPS investigate crimes including corruption and bribery.

16.9 Theft

Theft *is* defined as an unlawful and intentional appropriation of movable corporeal property.

16.10 Moonlighting

Moonlighting refers to the situation where an employee holds a second job, whilst in the service of the employer.

17. REVIEW AND APPROVAL OF THE POLICY

The Performance Risk and Audit Committee shall review this annually review this Policy and determine its adequacy and effectiveness for current circumstances and recommend to Council for approval of any amendments that may be required.

8.1.6

WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

WHISTLEBLOWING POLICY

Contents

1. INTRODUCTION

Witzenberg Municipality is committed to act against fraud and corruption within the municipality, whether the perpetrators are internal or external.

The Whistleblowing Policy forms part of the Municipality's commitment to work towards an administration that is open and transparent. Council is aware that when employees of the Municipality realize something is not right within the Municipality, they may not want to express their concerns because they feel that doing so would be disloyal to their colleagues or the Municipality and they may also hold back in fear, for example, fear of harassment or even victimization. Understood correctly, whistle-blowing is not about informing in the negative, anonymous sense but rather about raising concern about malpractice within Witzenberg Municipality.

This policy serves as a tool by which staff can raise concerns where they have reasonable grounds for believing that there is fraud, corruption or maladministration within the municipality.

The policy promises confidentiality and nobody will be penalised or victimised for disclosing in good faith information that is in the municipality's best interest.

It is also the purpose of this policy to prevent the cycle of silence and inaction and to prevent fraud and corruption.

2. LEGAL FRAMEWORK

The Protected Disclosures Act, Act 26 of 2000, which became effective in February 2001, protects employees for disclosures made without malice and in good faith, in defined circumstances. In terms of the Protected Disclosures Act employees can blow the whistle on fraud and corruption in the working environment without the fear of suffering an occupational detriment as defined by the Act. Council encourages employees to raise matters of concern responsibly through the procedures laid down in this policy document.

3. OBJECTIVES

The objectives of this policy are to:

- Promote zero tolerance on criminal and other irregular conduct within Witzenberg Municipality;
- Encourage the reporting of matters that may cause financial or non-financial loss to the Municipality or damage to the Municipality's reputation; and
- Provide for the appropriate systems and mechanisms for reporting.

4. SCOPE

The policy is designed to deal with concerns raised concerning issues relating to fraud, corruption, misconduct and malpractice within Witzenberg Municipality. The policy will not apply to personal grievances, which will be dealt with under existing procedures on grievance, discipline and misconduct. Details of these procedures are obtainable from the Human Resources Department. The policy covers all genuine concerns raised including:

- Financial misconduct, including theft and procurement fraud;
- Health and safety risks;
- Environmental damage;
- Unfair discrimination;
- Corruption and misconduct;
- Bribery; and
- Attempts to suppress or conceal any information relating to any of the above.

If in the course of an investigation any concern raised concerning the above matters appears to the investigator to relate more appropriately to grievance or discipline, those procedures will be evoked.

5. ROLES AND RESPONSIBILITIES

The identity of the whistleblower person be protected and the matter shall be treated be confidential.

5.1 Council

It is the responsibility of the Council to approve and exercise oversight over the implementation and effectiveness of the Whistle Blowing policy.

5.2 Performance, Risk and Audit Committee

The Performance, Risk and Audit Committee will advise Council if an investigation (other than a financial misconduct allegation) is needed or to request an investigation.

Allegations of financial misconduct will be reported by a delegated person of the Performance Risk and Audit Committee according to regulation 3 of the Municipal Regulations on Financial and Criminal Proceedings.

5.3 Management

It is the responsibility of management to develop sufficient administrative procedures to implement policy approved by Council.

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5.4 Employees

It is the responsibility of employees (including management) to report all incidents of fraud, corruption or any other dishonest activities of a similar nature to the national fraud hotline 0800- 701- 701 or other additional means provided for in this policy.

6. REPORTING PROCEDURES

6.1 Introduction

It is the responsibility of employees (including line managers) to report all incidents of fraud, corruption or any other dishonest activities of a similar nature to the national fraud hotline 0800-701-701.

The Municipality will respond to concerns. Testing concerns is not the same as either accepting or rejecting them. Where appropriate, the matters raised might be:

- investigated by management, internal audit, or through the disciplinary process;
- referred to the police by either the municipality or the complainant;
- referred to the Auditor-General South Africa or the Public Protector.

The earlier an employee expresses the concern the easier action can be taken. Although it is not expected to prove beyond doubt the truth of an allegation, the employee will need to demonstrate to the person contacted that there are reasonable grounds for the concern. Employees may wish to consider discussing their concerns with a colleague first and they may find it easier to raise the matter if there are two (or more) who have had the same experience or concerns. Employees may invite their trade union representative to be present during any meetings or interviews in connection with the concerns raised.

To protect individuals and those accused of misdeeds or possible malpractice, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take.

Some concerns may be resolved by agreed action without the need for an investigation. If urgent action is required this will be taken before any investigation is conducted.

6.2 How to report

Concerns may be raised verbally or in writing. Verbal declarations and a written report should include as much as possible of the following information:

- What is the allegation
- Who is making the allegation? (not specifically required)
- Against whom is the allegation made
- How was the offence committed

- Where was the offence committed? (Town, location etc.)
- What municipal process or transaction has been manipulated
- At which department of the municipality did the offence take place
- Where can documentation, potential witnesses or other information be found to corroborate the allegation.

Step one: As a first step, employees of Witzenberg Municipality should raise concerns **as soon as possible** with their immediate manager and/or superior. This depends, however, on the seriousness and sensitivity of the issues involved and who is suspected of the malpractice. If you feel departmental avenues are inappropriate then you should contact the national fraud hotline 0800-701-701.

Step two: If unable to raise the matter with your manager or through the fraud hotline, for whatever reason, please raise the matter either with:

1. Your Director
2. Municipal Manager
3. Chairperson of the Audit Committee
4. Chief Internal Audit Executive

Contact details for the above mentioned are 023-316-1854 and the contact details of the Chairperson of the Audit Committee is available from the Chief Internal Audit Executive.

Step three: If these channels have been followed and the employee still has concerns, or if the employee feels that the matter is so serious that the employee cannot discuss the matter with any of the above, again consider the National Fraud Hotline or report the matter to the Mayor or the Public Protector South Africa. Details are available at http://www.pprotect.org/.

7. AWARENESS

Council and the Municipal Manager Officer recognizes that the continuing success of the Whistleblowing Policy, and its credibility, will depend largely on the effectiveness of employees throughout the organisation. To be sustainable, continuous awareness campaigns will be rolled out throughout Witzenberg Municipality.

8. REVIEW AND APPROVAL OF THE POLICY

The Performance and Risk Audit Committee shall annually review this Policy and determine its adequacy and effectiveness for current circumstances and recommend to Council for approval of any amendments that may be required.

8.3.1(a)

WITZENBERG

MUNISIPALITEIT UMASIPALA MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Acting Manager: Environmental Management

DATUM / DATE: 17 August 2026

ADOPTION OF DRAFT AIR QUALITY BY-LAW BY MUNICIPAL COUNCIL

Purpose

To obtain approval for the Draft Air Quality Management (AQM) By-law to be workshopped with Council for adoption.

Background

The Draft AQM By-law is developed in terms of the National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004) to strengthen local air quality management. The draft was circulated internally to relevant departments and externally to the Western Cape Department of Environmental Affairs and Development Planning (DEADP) and the Cape Winelands District Municipality (CWDM). The By-law will provide the Municipality with the legal authority to regulate air pollution, enforce compliance, and address air quality-related complaints.

Legal Implications

The By-law gives effect to:

- Section 24 of the Constitution of the Republic of South Africa, 1996 (Environmental Right);
- The municipality's constitutional mandate in terms of Schedule 4B;
- National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004);
- Local Government: Municipal Systems Act, 2000 (Act 32 of 2000);
- Municipal Air Quality Management Plan (AQMP); and
- Section 28 of the National Environmental Management Act, 1998 (Act 107 of 1998) (Duty of Care), which places a legal obligation on any person causing or potentially causing pollution to take reasonable measures to prevent, minimise and remedy such pollution.

✉ 44 Ceres 6835 ☎ (023) 316 1854 (023) 316 1877 admin@witzenberg.gov.za

Financial Implications:
Provision is required for the training and designation of a Municipal Air Quality Officer (AQO), as well as the procurement and maintenance of air quality monitoring equipment.

Recommendations:

It is recommended that the Municipal Manager approves the Draft Air Quality Management (AQM) By-law to be presented to Council for a workshop, consideration and adoption.

..
M KLAASEN
ACTING MANAGER: ENVIRONMENTAL MANAGEMENT

WITZENBERG MUNICIPALITY

AIR QUALITY MANAGEMENT BY-LAW: 2026

Witzenberg Municipality, by virtue of the powers conferred by section 156 of the Constitution 1996, hereby enacts as follows:

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SCHEDULE 1: STANDARDS AND SPECIFICATIONS FOR FUEL BURNING EQUIPMENT

CHAPTER 1: INTERPRETATION AND FUNDAMENTAL PRINCIPLES

1. Definitions

In this by-law, the English text shall prevail in the event of an inconsistency between the different texts; and, unless the context otherwise indicates:

"the Act" means the National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004), as amended, and any other word or expression to which a meaning has been assigned in the Act shall bear that meaning.

"adverse effect" means any actual or potential impact on the environment that impairs or would impair the environment or any aspect of it to an extent that is more than trivial or insignificant;

"air pollutant" includes soot, dust, fly ash, cinders, solid particles of any kind, odorous substances, smoke, fumes, vapours, aerosol and gases that cause or may cause air pollution;

"air pollution" means any change in the environment caused by any substance emitted into the atmosphere from any activity, where that change has an adverse effect on human health or well-being or on the composition, resilience and productivity of natural or managed ecosystems, or on materials useful to people, or will have such an effect in the future;

"air quality management plan" means the air quality management plan referred to in section 15 of the Act;

"air quality officer" means an officer appointed in terms of section 4 of the Act;

"ambient air" means **"ambient air"** as defined in section 1 of the Act;

"**atmosphere**" means air that is not enclosed by a building, machine, chimney or other similar structure;

"atmospheric emission" or "emission" means any emission or entrainment process emanating from a point, non-point or mobile source that may result in air pollution;

"Atmospheric Emission Licensing Authority" means authority responsible for issuing, administering, and enforcing atmospheric emission licenses in terms of section 36 of the National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004), which may include the Cape Winelands District Municipality, the Western Cape Department of Environmental Affairs and Development Planning, or the National Department of Forestry, Fisheries, and the Environment, as applicable.

"authorised official" means any employee of municipality is responsible for carrying out any duty or function or exercising any power in terms of this by-law and includes any employee delegated to carry out such duties, functions and powers;

"Best practical environmental option" means the option that provides the most benefit or causes the least damage to the environment as a whole, at a cost acceptable in both the long and short term.

“boiler” means a fuel-burning appliance designed to heat water or generate steam through the combustion of solid, liquid or gaseous fuel. For the purposes of this by-law, the Witzenberg municipality is responsible for the regulation and administration of boilers with a design capacity of less than 10MW net heat input per unit, calculated using the lower calorific value of the fuel;

“chimney” means any structure or opening of any kind from which or through which air pollutants may be emitted;

"Constitution” means the Constitution of the Republic of South Africa, 1996;

“controlled emitter’’ means any appliance, process or activity declared as a controlled emitter in terms of section 23 of the National Environmental Management: Air Quality Act, 2004 (Act No. 39 of 2004) and regulated by the Cape Winelands District municipality;

“**dark smoke**" means smoke which has a density of 60 Hartridge smoke units or more or smoke which when measured using a light absorption meter, obscuration measuring equipment or other similar equipment, has an obscuration of 20% or greater;

"dust" means any solid matter in a fine or disintegrated form which is capable of being dispersed or suspended in the atmosphere; and includes particulate matter;

"dwelling" means any building or structure, or part of a building or structure, used as a dwelling and any outbuildings ancillary to it, but excludes shacks and informal settlements;

"Environmental Management Inspector" means an Environmental Management Inspector referred to in chapter 3;

"environment" means the surroundings within which humans exist and that are made up of:

(a) the land, water and atmosphere of the earth;

(b) micro-organisms, plant and animal life;

(c) any part or combination of (a) and (b) and the inter relationships among and between them; and

(d) the physical, chemical, aesthetic and cultural properties and conditions of the foregoing that influence human health and well-being;

“fuel burning equipment” means any installed furnace, boiler, heater, burner, generator, incinerator, smoking device, wood-fired oven, commercial wood or charcoal fired braai, barbeque or other equipment including a chimney -

(a) designed to burn or capable of burning liquid, gas or solid fuel;
(b) used to dispose of any material including general and hazardous waste by the application of heat; or
(c) used to subject liquid, gas or solid fuel to any process involving the application of heat.

but excludes standby generators and temporary standby generators, domestic fuel-burning equipment and gas-fired commercial cooking equipment;

“Hartridge Smoke meter” means a type of exhaust gas measurement meter

"light absorption meter" means a measuring device that uses a light measurement cell or detector to determine the amount of light absorbed by an air pollutant.

“listed activity” means any activity listed in terms of Section 21 of the National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004), requiring an Atmospheric Emissions Licence issued by the relevant Atmospheric Emission Licensing Authority;

“MEC” means the Member of the Executive Council of a Province who is responsible for air quality management in the province;

“media blasting” means a process that uses pressurized air to propel a stream of abrasive material against a surface (known as blasting media) out of a nozzle and includes sand blasting or shot blasting;

“mobile source” means a single identifiable source of atmospheric emission which does not emanate from a fixed location;

“Municipality" means the municipality of Witzenberg established in terms of Section 12 of the Municipal Structures Act, 117 of 1998, and includes any political structure, political office bearer, councillor, duly authorised agent thereof or any employee thereof acting in connection with this by-law by virtue of a power vested in the municipality and delegated or sub-delegated to such political structure, political office bearer, councillor, agent or employee;

“Municipal Manager” means a person appointed as such by the Municipality in terms of section 82 of the Local Government: Municipal Structures Act, 1998 (Act.117 of 1998);

"National Dust Control Regulations" means the National Dust Control Regulations, 2026, published under the National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004), as amended or replaced from time to time.

"National Framework" means the National Framework for Air Quality Management in the Republic of South Africa, as established in terms of the Act;

"NEMA" means the National Environmental Management Act, 1998 (Act No. 1 07 of 1998), as amended;

“Non-listed activity” means any appliance, process or activity that is not listed in terms of section 21 of the Act and is not declared as a Controlled Emitterin terms of section 23 of the Act, for which Witzenberg municipality is the relevant Air Quality Authority:

“non-point source” means a source of atmospheric emissions which cannot be identified as having emanated from a single identifiable source or fixed location, and includes veld, forest and open fires, mining activities, agricultural activities and stockpiles;

“Nuisance” means an unreasonable interference or likely interference caused by air pollution with-

(a) the health or well being of any person or living organism; or
(b) the use and enjoyment by an owner or occupier of property or the environment;

"obscuration" means the ratio of visible light attenuated by air pollutants suspended in the effluent streams to incident visible light, expressed as a percentage;

"Offensive odour" means any smell which considered to be malodorous or constitutes a nuisance to a reasonable person;

"**Open burning**" means the combustion of material by burning without a closed system that has a chimney to vent the emitted products of combustion to the atmosphere;

"operator" means a person who owns or manages an undertaking, or who controls an operation or process, which emits air pollutants;

"person" means a natural person or a juristic person;

"premises" means any building or other structure together with the land on which it is situated and any adjoining land occupied or used in connection with any activities carried on in that building or structure, and includes any land without any buildings or other structure, locomotive, boat or other vessel which operates or is present within the area under the jurisdiction of the municipality;

"point source" means a single identifiable source and fixed location of atmospheric emission, and includes smoke stacks and residential chimneys;

"rubber product" means anything composed of natural or synthetic rubber including anything containing or coated with rubber;

"smoke" means the gases, particulate matter and products of combustion emitted into the atmosphere when material is burned or subjected to heat and includes soot, grit and gritty particulates emitted in smoke;

"soot blowing" means a method of cleaning deposited carbon from the internal surfaces of fuel burning equipment, which usually includes the use of a jet of air or steam onto heat exchange surfaces to clean deposits;

"Spray area" means the area or enclosure referred to in section 20;

"**Standby generator"** means a fuel-powered generator installed solely to provide electricity during interruptions to the normal electricity supply or for routine testing and maintenance.

A standby generator with a rated electrical output of **50kVA or less per premises** is excluded from the definition of fuel-burning equipment unless Air Quality Officer determines that it is causing or is likely to cause-

- a nuisance;
- excessive emissions; or
- an adverse impact on ambient air quality.

Standby generators **exceeding 50kVA**, or generators used as a **primary electricity source, are regarded as fuel-burning equipment;**

"Surface preparation and Finishing activities" means any activity involving the preparation, cleaning, treatment, finishing or refurbishment of a surface, including sand blasting, shot blasting, grinding, polishing, or any similar process that customarily generates dust emissions;

"Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

"Western Cape Noise Control Regulations, 2013" means the regulations promulgated under the Environment Conservation Act, 1989 (Act 73 of 1989), as published in Provincial Notice 200 of 2013 in the Provincial Gazette of the Western Cape, as amended from time to time.

2. Purpose and objectives

(1) The objectives of this by-law are to-

(a) give effect to the environmental rights contained in section 24 of the Constitution and the local government mandate contained in Schedule 4B of the Constitution by regulating air pollution within the jurisdictional area of the municipality;

(b) give effect to the requirements of the Witzenberg Environmental Policy and the Air Quality Management Plan;

(c) provide, in conjunction with any other applicable law, an effective legal and administrative framework, within which the municipality can manage and regulate activities that have the potential to adversely impact the environment, public health and well-being; and

(d) ensure that air pollution is avoided, or where it cannot be altogether avoided, mitigated or minimised.

(2) Any person exercising power under this by-law must exercise such power in order to give effect to the objectives as set out in subsection (1) above.

3. Application

(1) This by-law must be read with any applicable provisions of the Act and the National Framework.

(2) This by-law applies to all land or premises within the jurisdictional area of the Witzenberg municipality.

(3) The provisions of this by-law do not remove the need for any other permit, consent, or authorisation required under any other legislation.

(4) In the event of conflict with another by-law or policy that regulates air pollution, the provisions of this by-law shall prevail in so far as it relates to air quality.

CHAPTER 2: DUTY OF CARE

4. Air pollution duty of care

(1) Any person who is wholly or partially responsible for causing atmospheric emissions or creates a risk of air pollution occurring from premises must take all reasonable measures-

(a) to prevent any air pollution from occurring; and

(b) where it cannot be prevented, to mitigate any air pollution that may occur.

(2) No person may commit any act or omission which causes or is likely to cause Air Pollution.

(3) The Municipality may monitor the impact and effectiveness of the measures taken in terms of subsection (1) and, if necessary, issue instructions to a person contemplated in subsection (1) with regard to specific measures to be undertaken.

(4) The Municipality may direct any person who fails to take the measures required under subsection (1) and (2)–

(a) to investigate, evaluate and assess the impact of specific activities and report thereon;

(b) to commence taking effective control measures to reduce the air pollution before a given date;

(c) to diligently continue with those measures; and

(d) to complete the measures before a specified reasonable date.

(5) Should a person fail to comply, or inadequately comply, with a directive under subsection (4), the Municipality may take reasonable measures to remedy the situation. The person not complying to subsection (4) will be liable for the remedial costs.

(6) If any person fails to take the measures required of him or her under subsection or (2), the Municipality may recover all reasonable costs incurred as a result of it acting under subsection (4), from any or all of the following persons–

(a) any person who is or was responsible for, or who directly or indirectly contributed to, the air pollution or the potential air pollution;

(b) the owner of the land at the time when air pollution or the potential for air pollution occurred, or that owner's successor in title;

(c) the person in control of the land or any person who has or had a right to use the land at the time when

i. the activity or the process in question is or was performed or undertaken; or

ii. the situation came about; or

(d) any person who negligently failed to prevent –

i. the activity or the process being performed or undertaken; or

ii. the situation from coming about.

(7) If more than one person is liable under subsection (6), the liability may be apportioned among the persons concerned according to the degree to which each was responsible for the harm to the environment resulting from their respective failures to take the measures required under subsection (1), (3) and (4).

CHAPTER 3: DESIGNATION OF AIR QUALITY OFFICER AND ENVIRONMENTAL MANAGEMENT INSPECTORS

5. Designation of Air Quality Officer and Environmental Management Inspectors

(1) The Municipal Manager must designate an employee of the municipality as an Air Quality Officer to be responsible for coordinating matters pertaining to air quality management within the jurisdictional area of the municipality.

(2) The Municipal Manager may request the MEC responsible for environment in the Province to designate appropriately qualified officials of the municipality as Environmental Management Inspectors in terms of section 31C of NEMA.

6. Powers and functions of the Air Quality Officer

(1) The Air Quality Officer must —

- (a) coordinate the development of the air quality management plan for inclusion in the Integrated Development Plan of the municipality;
- (b) prepare an annual report of the Witzenberg municipality on air quality;
- (c) exercise the powers and duties assigned to him or her under this by- law; and
- (d) submit the annual report referred to in paragraph (b) to the air quality officer appointed by the MEC responsible for environment in the Province.

(2) The annual report referred to in subsection (1)(b) must include the progress of the municipality towards the implementation of the air quality management plan.

7. Powers and functions of designated Environmental Management Inspectors

(1) An Environmental Management Inspector designated in terms of section 31D of the National Environmental Management Act, 1998 (Act 107 of 1998) ("NEMA"), may exercise the powers and perform the functions provided for in sections 31G to 31L of NEMA only to the extent authorised by—

- (a) the inspector's designation;
- (b) the inspector's grade; and
- (c) the mandate assigned to the inspector by the Minister, MEC or other authority authorised in terms of NEMA.

(2) Subject to subsection (1), a designated Environmental Management Inspector must monitor

compliance with and enforce this By-law and applicable environmental management legislation only where the relevant legislation falls within the inspector's assigned mandate.

(3) A Municipal Air Quality Officer who is designated as an Environmental Management Inspector may exercise the powers and perform the functions necessary to monitor compliance with and enforce this By-law, subject to the officer's designation, grade, competency level and assigned mandate.

(4) An Environmental Management Inspector must, when exercising powers or performing functions under NEMA or applicable specific environmental management legislation, comply with the requirements applicable to the inspector's designation, grade and mandate.

CHAPTER 4: LOCAL EMISSION STANDARDS, NORMS AND STANDARDS AND SMOKE CONTROL ZONES

Part 1: Local Emission Standards

8. Identification of Substances and Development of Local Emission Standards

(1) The municipality may, by notice:

(a) identify substances or mixtures of substances in ambient air which, through ambient concentrations, bioaccumulation, deposition or in any other way, present a threat to health, well-being or the environment in the municipality or which the Air Quality Officer reasonably believes present such a threat; and

(b) in respect of each of those substances or mixtures of substances, publish local standards for emissions from point, non-point or mobile sources in the municipality.

(2) The municipality must take the following factors into consideration in setting local emission standards:

(a) health, safety and environmental protection objectives;

(b) analytical methodology;

(c) technical feasibility;

(d) monitoring capability;

(e) socio-economic consequences;

(f) ecological role of fire in vegetation remnants; and

(g) best practicable environmental option.

(3) Any person emitting substances or mixtures of substances referred to in subsection (1) must

comply with the emission standards established in terms of this section.

Part 2: Norms and Standards

9. Substances identification process

(1) The municipality must apply the following criteria when identifying and prioritising the substances in ambient air that present a threat to public health, well-being or the environment:

(a) the possibility, severity and frequency of effects regarding human health and the environment as a whole, with irreversible effects being of special concern;

(b) ubiquitous and high concentrations of the substance in the atmosphere;

(c) potential environmental transformations and metabolic alterations of the substance, as these changes may lead to the production of chemicals with greater toxicity or introducing other uncertainties;

(d) persistence in the environment, particularly if the substance is not biodegradable and able to accumulate in humans, the environment or food chains;

(e) the impact of the substance, taking the following factors into consideration:

(i) size of the exposed population, living resources or ecosystems;

(ii) the existence of particularly sensitive receptors in the zone concerned; and

(f) substances that are regulated by international conventions.

(2) The municipality must, using the criteria set out in subsection (1), compile a list of substances in ambient air that present a threat to public health, well-being or the environment.

10. Declaration of air pollution control zones

(1) The whole area within the jurisdiction of the municipality is hereby declared as an air pollution control zone.

(2) Within an air pollution control zone, the municipality may from time to time by notice in the Provincial Gazette:

(i) prohibit or restrict the emission of one or more air pollutants from all premises or certain premises;

(ii) prohibit or restrict the emission of one or more air pollutants from all premises or certain premises;

(iii) prohibit or restrict the combustion of certain types of fuel;

(iv) declare smokeless zones, in which smoke with an obscuration of more than 10% may not be emitted;

(v) prescribe different requirements in an air pollution control zone relating to air quality in respect of:

(aa) different geographical portions;
(bb) specified premises;
(cc) classes of premises;
(dd) premises used for specified purposes; or
(ee) mobile sources

vi) declare Smoke Free Zones as designated buffer areas adjacent to residential settlements or other sensitive receiving areas, within which agricultural biomass burning may be prohibited, restricted or subject to specified conditions.

(3) In declaring a Smoke Free Zone contemplated in subsection (2)(vi), the Municipality may, by notice in the Provincial Gazette—

a) specify the geographical boundaries and extent of the Smoke Free Zone;
b) specify a distance or buffer area from a residential settlement or other sensitive receiving area within which agricultural biomass burning is prohibited or restricted;
c) prohibits or restricts the burning of agricultural biomass within the Smoke Free Zone;
d) prescribe conditions applicable to agricultural biomass burning within or adjacent to a Smoke Free Zone, including conditions relating to—
    (i) the timing and duration of burning;
    (ii) prevailing weather and atmospheric conditions;
    (iii) wind direction and wind speed;
    (iv) the type and quantity of agricultural biomass to be burned;
    (v) notification or communication requirements;
    (vi) measures to prevent or minimise the transport of smoke into residential settlements or other sensitive receiving areas; and
    (vii) any other measures reasonably necessary to prevent, minimise or control air pollution arising from agricultural biomass burning.

(4) In determining the extent and requirements of a Smoke Free Zone, the Municipality must, where reasonably practicable, take into consideration—

a) the proximity of residential settlements and the density of the population;
b) prevailing wind patterns and atmospheric conditions;
c) the potential exposure of communities to smoke and other air pollutants;
d) the nature, scale and frequency of agricultural biomass burning activities;

e) the location of sensitive receptors or sensitive receiving areas; and
f) the potential nuisance and ambient air quality impacts associated with agricultural biomass burning.

(5) The declaration of a Smoke Free Zone does not exempt any person from complying with any applicable national or provincial legislation, municipal by-law, permit, authorisation or other legal requirement relating to fire, agricultural burning, waste management or air quality.

(6) The municipality may develop and publish policies and guidelines, including technical guidelines relating to the regulation of activities which directly and indirectly cause air pollution within an air pollution control zone including guidelines for the establishment, management and enforcement of Smoke Free Zones.

11. Public Participation Process

For the purposes of the publication of the local emission standards and the declaration of air pollution control zones, the municipality must follow the public participation process as set out in section 13 of the Municipal Systems Act, 2000, as amended.

CHAPTER 5: SMOKE EMISSIONS FROM PREMISES OTHER THAN DWELLINGS

12. Prohibition of dark smoke from premises

(1) Subject to subsections (2) and (3), dark smoke may not be emitted from any premises, other than dwellings, for an aggregate period exceeding three minutes during any continuous period of thirty minutes.

(2) This section does not apply to dark smoke which is emitted from fuel-burning equipment which occurs within thirty minutes of the equipment being started or while the equipment is being overhauled or repaired, or awaiting overhaul or repair, unless such emissions could have been prevented using the best practical environmental option.

(3) During soot blowing of any fuel burning equipment, dark smoke shall be limited to a period not exceeding 10 minutes in any continuous period of eight hours. Should soot blowing of any fuel burning equipment exceed 10 minutes, the holder shall report the incident to the Air Quality Officer immediately.

(4) Subsections (1), (2) and (3) do not apply to holders of atmospheric emission licenses for activities listed in terms of section 21 of the Act, and the emission standards listed in such license shall apply.

13. Installation and operation of fuel burning equipment

(1) No person may install, alter, extend, replace or cause or permit to be installed, altered, extended or replaced any fuel burning equipment on any premises, unless the plans and specifications in respect of such installation, alteration, extension or replacement have been approved by the municipality.

(2) The municipality may, in the written approval issued in terms of subsection (1), impose conditions with which the applicant must comply, including:

a. minimum emission standards;

b. minimum chimney diameter and height;

c. minimum control measures; and

d. maximum hours of operation.

(3) No person may use or operate any fuel-burning equipment on any premises contrary to an authorisation issued in terms of subsection (1) or contrary to any conditions of such authorisation issued in terms of subsection (2).

(4) Where fuel-burning equipment has been used or operated on the premises contrary to subsections (1) or (2), an authorised official may after written notice to the owner or operator of the equipment-

a. order the removal of the fuel-burning equipment from the premises at the expense of the owner or operator within the period stated in the notice; or

b. revoke his or her authorisation under subsection (1).

(5) The municipality may, if the owner or operator of the equipment fails to comply with a notice issued in terms of subsection (4), remove the fuel burning equipment from the premises and may recover the reasonable costs incurred from the owner or operator.

(6) The municipality may take whatever steps necessary in order to remedy the harm caused by the use or operation of fuel-burning equipment in contravention of this section and recover any costs incurred from the person responsible, therefore.

(7) Generators not to cause any nuisance to the public, residents or any person and to be situated in such a way as to not cause vibration or excessive noise. Adequate ventilation to be ensured and compliance at all times to the Western Cape Noise Control Regulations, 2013 in line with the SANS10103:2008 requirements.

14. Emission measuring

(1) An authorised official may issue a written notice to any operator of fuel-burning equipment or any owner or occupier of premises on which fuel-burning equipment is used or operated, or intended to

be used or operated, to conduct emission measurements of specific pollutants in accordance with *Schedule 1* of this by-law, or to install, maintain and operate obscuration measuring equipment at his or her own cost if such official has grounds to believe-

(a) that unauthorised and unlawful emissions of dark smoke from the relevant premises have occurred;

(b) that unauthorised and unlawful emissions of selected pollutants beyond the minimum emission standards authorised from any fuel burning equipment from the relevant premises have occurred;

(c) that fuel-burning equipment has been or is intended to be installed on the relevant premises which are likely to emit dark smoke;

(d) that the person on whom the notice is served has previously transgressed the provisions of this chapter and has not taken adequate measures to prevent further transgression of the provisions of this chapter; or

(e) that the nature of the air pollutants emitted from the relevant premises is likely to create a hazard to human health or the environment.

(2) A notice issued in terms of subsection (1) must contain the information as set out in section 31 of this bylaw.

15. Monitoring and sampling

An owner or occupier of premises, and the operator of any fuel-burning equipment, who is required to conduct emission measurements or to install obscuration measuring equipment in terms of section 14(1) must-

(a) record all monitoring and sampling results and maintain a copy of this record for at least four years after obtaining the results; and

(b) if requested to do so by an authorised official-

(i) produce the record of the monitoring and sampling results for inspection; and

(ii) provide a written report, in a form and by a date specified by the authorised official, of part or all of the information in the record of the monitoring and sampling results.

16. Temporary exemption

(1) Subject to section 13 and on application in writing by the owner or occupier of premises or the operator of fuel-burning equipment, the municipality may grant a temporary exemption in writing from one or all the provisions of this Chapter.

(2) Any exemption granted under subsection (1) must state at least the following-

a. a description of the fuel-burning equipment and the premises on which it is used or operated;

b. the reasons for granting the exemption;

c. the conditions attached to the exemption, if any;

d. the period for which the exemption has been granted; and

e. any other relevant information.

(3) The municipality may not grant a temporary exemption under subsection (1) until the municipality has-

a. take reasonable measures to ensure that all persons whose rights may be adversely affected by the granting of the temporary exemption, including adjacent landowners or occupiers, are aware of the application for temporary exemption and how to obtain a copy of it;

b. provided such person with a reasonable opportunity to object to the application; and

c. duly considered and taken into account any objections raised.

17. Transitional arrangements in respect of authorised fuel burning equipment

(1) Subject to section 13(2), fuel burning equipment that was authorised to operate in terms of any by-law of the municipality prior to the commencement of this by-law, continues to be authorised to operate subject to subsection (3).

(2) During the period for which the authorised fuel burning equipment continues to operate, the provisions of this by-law, read with the necessary changes, apply in respect of-

a. the holder of an existing authorisation as if that person is the holder of the authorisation issued in terms of section 13(1) of this by-law; and

b. the existing authorisation as if the authorisation was issued in terms of section 13(1) of this by-law.

(3) The holder of an existing authorisation must re-apply in terms of subsection 13(1), when such authorisation expires or when required to do so by the municipality.

CHAPTER 6: SMOKE EMISSIONS FROM DWELLINGS

18. Smoke emissions from dwellings

(1) Subject to section 4, no person shall emit or permit the emission of smoke from any dwelling that may cause a nuisance.

(2) Any person who emits or permits the emission of smoke in contravention of subsection (1) commits an offence.

(3) Subject to section 35. on application in writing by the owner or occupier of any dwelling, the Municipality may grant temporary exemption in writing from one or all of the provisions of this Part.

CHAPTER 7: EMISSIONS CAUSED BY BURNING OF MATERIAL

19. Burning permits

(1) The application for burning permits within the Witzenberg Municipal area are as follows:

(a) The Cape Winelands District Municipality Fire Services Department to be contacted to request a burning permit application form for all rural landowners in the Witzenberg municipal area. Costs will be applicable for both members and non-members of the Western Cape Fire Protection Association.

(b) The completed form is to be submitted to the Cape Winelands District Municipality Fire Services Department in which it will be evaluated and a response generated to the applicant.

20. Emissions caused by burning of industrial, domestic, and garden waste on any premises

(1) A person who carries out or permits the burning of any industrial, domestic or garden waste, on any premises, for the purpose of disposing of that waste, is committing an offence unless such waste is legally disposed of in terms of section 26 of the National Environmental Management: Waste Act, 2008 (Act 59 of 2008).

(2) The provisions of this section shall not apply to:

a. recreational outdoor barbecue or braai activities on private premises;
b. small controlled fires in informal settlements for the purposes of cooking heating water and other domestic purposes; or
c. any other defined area or defined activity to which the Municipality has declared this section not to apply.

21. Emissions caused by tyre burning and burning of rubber and other material for the recovery of metal

(1) No person may without written permission by the municipality-

a. carry out or permit the burning of any tyres or rubber or other synthetically coated, covered or insulated products and electronic or other equipment on any premises;
b. carry out or permit the burning of any tyres, rubber products, cables or any other products, on any premises for the purpose of recovering the scrap metal or fibre reinforcements, or of disposing of tyres, or the rubber products or cables as waste; or
c. possess, store, transport or trade in any illegally burnt metal or fibre reinforcement.

(2) The municipality may take whatever steps it considers necessary in order to remedy the harm caused by the burning referred to in paragraphs (a) and (b) and the possession referred to in paragraph (c), and prevent any occurrence of it, and may recover the costs incurred from the person responsible for causing such harm.

CHAPTER 8: EMISSIONS THAT CAUSE NUISANCE

22. Prohibition of emissions caused by spray painting or surface preparation and finishing activities

(1) No person shall, within the area of jurisdiction of the Witzenberg municipality-

(a) spray or apply any paint, coating, epoxy coating or similar substance to any vehicle, article or object inside an approved spray area or spray booth so as to cause a nuisance; or

(b) spray, coat, plate, epoxy coat or conduct any similar activity outside an approved spray area or spray booth.

(2) The spray area or spray booth referred to in subsection (1) must be constructed and equipped in such a manner that complies with the General Safety Regulations promulgated in terms of the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993) and must be approved by the authorised person, for emissions, mechanical ventilation, noise and any other relevant department as may be required by any other law.

(3) Any person undertaking surface preparation and finishing activities which customarily generate dust emissions that may be harmful to public health or cause a nuisance shall implement the best practicable environmental option to prevent or minimize emissions into the atmosphere.

(4) Any person undertaking an activity referred to in (3) must implement the following control measures:

(a) dust extraction control measures; and

(b) any alternative control measure approved by the air quality officer or his or her delegated representative.

(5) An occupier or owner of any premises –

(a) must prevent the existence in, or emission of any nuisance from his or her premises;

(b) storage of material that may give rise to odour must be kept in a manner to prevent such a nuisance; and

(c) from which a nuisance emanates, or where a nuisance exists, is guilty of an offence.

23. Prohibition of emissions that cause offensive odours

(1) Any person conducting a non-listed activity that causes, or is likely to cause, emissions of offensive odours that may be harmful to public health or well-being, or that may cause a nuisance, must implement the best practicable environmental option and any other measures approved or determined by the Air Quality Officer or his or her delegated representative to prevent, minimize or control odorous

emissions into the atmosphere.

(2) The measures contemplated in subsection (1) may include monitoring, investigation or any other appropriate measures required to identify the substance(s) responsible for the offensive odour and to ensure effective implementation of odour control measures.

(3) If an occupier or owner of any premises from which an offensive odour emanates, or where an offensive odour exists, refuses to control the offensive odour or refuses to implement the control measures referred to in subsection (1), that occupier or owner is guilty of an offence.

24. Prohibition of Dust emissions that cause nuisance

(1) Any person who—

(a) conducts an activity; or
(b) causes or permits dust emissions to occur,

must adopt and implement the best practical environmental option to the satisfaction of the authorised official, to prevent, minimise and manage dust emissions into the atmosphere that may be harmful to public health or well-being or are likely to cause a nuisance to persons residing or present in the vicinity of the land, activity or premises.

(2) A person conducting an activity contemplated in subsection (1) must comply with the applicable dust-control requirements and prescribed dustfall rates in terms of the National Dust Control Regulations, 2026.

(3) Where the Air Quality Officer reasonably suspects that an activity is causing or has the potential to cause nuisance by dust, the Air Quality Officer may, in accordance with the National Dust Control Regulations, 2026, by written notice require the person responsible for the activity to—

(a) submit a Dust Management Plan within the period specified in the notice;
(b) implement specified reasonable dust-control measures; or
(c) provide information reasonably required to assess the dust nuisance.

(4) A Dust Management Plan required in terms of subsection (3) must be submitted to the Air Quality Officer and must comply with the requirements of the National Dust Control Regulations, 2026

(5) The Air Quality Officer may approve the Dust Management Plan or refer it back to the person responsible for the activity for amendment in accordance with the National Dust Control Regulations, 2026.

(6) A person whose Dust Management Plan has been approved must implement the measures contained in the approved plan.

(7) The Municipality may, within its available resources and capacity, monitor compliance with this section and investigate complaints relating to dust nuisance.

(8) Where the Municipality receives a complaint relating to dust nuisance, the Air Quality Officer may—

(a) conduct a site inspection;

(b) require information from the person responsible for the activity;

(c) require a Dust Management Plan in accordance with subsection (3);

(d) require reasonable corrective measures; or

(d) refer the matter to the appropriate competent authority where the matter falls within that authority's jurisdiction.

(9) A person who fails to comply with a lawful notice issued in terms of this section, fails to implement an approved Dust Management Plan, or causes or permits a dust nuisance in contravention of this section commits an offence.

25. Prohibition of pesticide spraying emissions that cause nuisance

(1) No person may carry out or permit the spraying of pesticides, herbicides or other related material unless such pesticide, herbicide or material is registered in terms of section 3 of the Fertilisers, Farm Feeds, Agricultural Remedies and Stock Remedies Act, 1947 (Act No. 36 of 1947).

(2) Any person who contravenes subsection (1) is guilty of an offence, as set out in section 18(1) of the Fertilisers, Farm Feeds, Agricultural Remedies and Stock Remedies Act, 1947 (Act No. 36 of 1947).

26. Management of Listed Activities and Controlled Emitters

(1) No person may undertake or operate a listed activity contemplated in section 21 of the National Environmental Management: Air Quality Act, 2004 (Act 39 of 2004) unless authorized by a valid Atmospheric Emission License issued by the relevant Atmospheric Emission Licensing Authority.

(2) The holder of an Atmospheric Emission License shall comply with all license conditions and applicable Minimum Emission Standards.

(3) No person may operate a controlled emitter except in accordance with the applicable requirements and prescribed emission standards administered by the Cape Winelands District Municipality.

(4) Operators of listed activities and controlled emitters shall implement the best practicable environmental option or other approved emission control measures to prevent or minimize emissions harmful to public health, the environment or ambient air quality.

CHAPTER 9: EMISSIONS FROM COMPRESSED IGNITION POWERED VEHICLES

27. Prohibition

(1) No person may drive or use a compressed ignition powered vehicle that emits dark smoke.

(2) For purposes of this section the registered owner of the vehicle shall be presumed to

be the driver unless the contrary is proven.

28. Stopping of vehicles for inspection and testing

(1) The driver of a vehicle must comply with any reasonable direction given by an authorised official-

(a) to stop the vehicle; and

(b) to facilitate the inspection or testing of the vehicle.

(2) The authorised official may-

(i) inspect and test the vehicle in which case inspection and testing must be carried out-

(ii) at or as near as practicable to the place where the vehicle is stopped; and

(iii) as soon as practicable after the vehicle is stopped; or

(b) conduct a visual inspection of the vehicle and, if he or she believes that an offence has been committed under section 27(1), instruct the driver of the vehicle to take the vehicle to a testing station, within a specified period of time, for inspection and testing in accordance with section 29.

29. Testing procedure

(1) An authorised official must use the free acceleration test method in order to determine whether a compressed ignition powered vehicle is being driven or used in contravention of section 27(1).

(2) The following procedure must be adhered to -

(a) the driver must start the vehicle, place it in neutral gear, engage the clutch and disengage the exhaust brake;

(b) the authorised official or the driver of the vehicle must in less than one second smoothly and completely depress the accelerator throttle pedal of the vehicle;

(c) while the throttle pedal is depressed, the authorised official must measure the smoke emitted from the vehicle's emission system with a Hartridge Smoke meter in order to determine whether or not it is dark smoke; and

(d) the throttle pedal of the vehicle must be released when directed to do so by the authorised official.

(3) If the authorised official is satisfied that the vehicle-

(a) is not emitting dark smoke, he or she must furnish the driver of the vehicle with a certificate indicating that the vehicle is not being driven or used in contravention of section 27(1); or

(b) is emitting dark smoke, the authorised official must issue the driver of the vehicle with a repair notice in accordance with section 29.

30. Repair notice

(1) A repair notice must direct the owner of the vehicle to take the vehicle to a place identified in the notice for re-testing.

(2) The repair notice must contain the following information-

(a) the make, model and registration number of the vehicle;

(b) the name, address and identity number of the driver of the vehicle; and, if the driver is not the owner, the name and address of the vehicle owner;

(c) the measures required to remedy the situation; and

(d) the time period within which the owner of the vehicle must comply with the repair notice.

(3) It shall not be a defence to aver that the driver of the vehicle failed to bring the repair notice to the attention of the owner of that vehicle.

CHAPTER 10: COMPLIANCE AND ENFORCEMENT

31. Compliance Notice

(1) An authorised official may serve a compliance notice on any person whom he or she reasonably believes is likely to commit or has committed an offence under this by-law, calling upon that person-

a. to abate the nuisance or transgression within a period specified in the notice;

b. to take all necessary steps to prevent a recurrence of the nuisance or transgression; and

c. to comply with any other conditions contained in the notice.

(2) For the purposes of sub section (1), an authorised official may form a reasonable belief based on his or her own experience that an air pollutant was emitted from premises occupied or owned by the person on whom the compliance notice is to be served.

(3) A notice referred to in subsection (1) must contain the following information-

a. the action that constitutes a contravention or non-compliance;

b. the relevant legislative provisions contravened;

c. the measures to be implemented to remedy the situation

d. the time frame within which remedial measures must be executed;

e. the right to make representations; and

f. the possible consequences if the notice is not complied with.

(4) A compliance notice under sub section (1) may be served-

a. when it has been delivered to that person personally;

b. when it has been left at that person's place of residence or business in the Republic with a person apparently over the age of sixteen years;
c. when it has been posted by registered or certified mail to that person's last known residential or business address in the Republic and an acknowledgement of the posting thereof from the postal service is obtained;
d. if that person's address in the Republic is unknown, when it has been served on that person's agent or representative in the Republic in the manner provided by paragraphs (a), (b) or (c); or
e. if that person's address and agent or representative in the Republic is unknown, when it has been posted in a conspicuous place on the property or premises, if any, to which it relates.

(5) When any notice or other document must be authorised or served on the owner, occupier or holder of any property or right in any property, it is sufficient if that person is described in the notice or other document as the owner, occupier or holder of the property or right in question, and it is not necessary to name that person.

32. Remedial steps

(1) The municipality may take reasonable measures to remedy a condition or situation or to apply to a competent court for appropriate relief should a person fail to comply or inadequately comply with a notice issued in terms of section 31 or any other provision of this by-law.
(2) The municipality may recover costs for remedial measures undertaken under subsection (1) from any person who is or was responsible for, or who contributed to the transgression.

33. Access to premises and enforcement

(1) An authorised official shall have access to any premises for the purpose of-
a. doing anything authorised or required to be done under this by-law or the Act or any other law regulating air quality;
b. inspecting and examining atmospheric emissions or anything connected therewith;
c. enquiring into and investigating any possible sources of atmospheric emissions or the suitability of property for any work, scheme or undertaking that results in atmospheric emissions;
d. ascertaining whether there is or has been contravention of the provisions of this by-law or the Act; and
e. enforcing compliance with the provisions of this by-law or the Act.

(2) The municipality may gain access to or over premises without notice and may take whatever steps or action as may reasonably be necessary or desirable in consequence of the existence of or the occurrence of any emergency or disaster.

CHAPTER 11: GENERAL PROVISIONS

34. Indemnity

The municipality shall not be liable for any damage caused to any property or premises by any action or omission of the employees or officials of the municipality when exercising any function or performing any duty in terms of this by-law, provided that such employees or officials must, when exercising such function or performing such duty, take reasonable steps to prevent any damage to such property or premises.

35. Exemptions

(1) Any person may, in writing, apply to the municipality for exemption from the application of a provision of this by-law.

(2) The municipality may require an applicant applying for exemption to take steps bring the application to the attention of interested and affected persons.

(3) The steps contemplated in subsection (3) may include the publication of a notice in at least two newspapers, one circulating provincially and one circulating within the jurisdiction of the municipality-

(a) giving reasons for the application; and

(b) containing such other particulars concerning the application as may be required.

(4) The municipality may-

(a) review any exemption granted in terms of this section, and may impose such conditions as it may determine; and

(b) withdraw any exemption in case of non-compliance with such conditions.

(5) The municipality may not grant an exemption under subsection (1)-

(a) until it has taken reasonable measures to ensure that all persons whose rights may be adversely affected by the granting of the exemption are aware of the application for exemption and how to obtain a copy of it;

(b) until it has provided such persons with a reasonable opportunity to object to the application; and

(c) until it has duly considered and taken into account any objections raised.

(6) The municipality may not grant an exemption under subsection (1) in conflict with the Act or any other legislation or any restriction placed in terms of any other legislation.

36. Offences and penalties

(1) A person who contravenes sections 4, 12, 13, 15, 18, 19, 20, 21, 22, 23, 24, 25, 26, and 27 is guilty of an offence and upon conviction will be liable to a fine or imprisonment, or either such fine or imprisonment or to both such fine and such imprisonment.

(2) It is an offence to-

(a) supply false information to an authorised person made in terms of this by-law;

(b) refuse to co-operate with the request of an authorised official made in terms of this by-law or to interfere with an authorised official in the execution of his or her duties; or

(c) fail to comply with a notice issued in terms of section 26 of this by-law.

(3) A court may order any person convicted of an offence under this by-law to pay a further amount equal to any costs and expenses found by the court to have been incurred by the municipality as result of such contravention or failure.

(4) Failure to comply with a notice, direction or condition referred to in this by-law constitutes a continuing offence and a person who is guilty of a continuing offence, is liable on conviction to an additional fine for each day on which such offence is continued.

(5) In addition to imposing a fine or imprisonment, a court may order any person convicted of an offence under this by-law-

(a) to remedy the harm caused;

(b) to pay damages for harm caused to another person or to property, which order shall have the force and effect of a civil judgment; and

(c) to install and operate at the person's own expense emission measuring equipment referred to in section 14.

(6) In addition to any other penalty the court may impose, it may order a person to take such steps the court considers necessary within a period determined by the court in order to prevent a recurrence of the offence.

37. Appeal

A person whose rights are affected by decision taken in terms of delegated authority may appeal to the municipal manager against such decision in terms section 62 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) by giving a written notice within 21 days of the date of notification of the decision and the reasons for the appeal.

38. Repeal of by-law and savings

(1) The Witzenberg Municipality: By-law Relating to Atmospheric Pollution, No 11/2007, published in Provincial Gazette No. 6426 dated 16 March 2007 is hereby repealed.

(2) Anything done or deemed to have been done under the by-law hereby repealed, remains valid to the extent that it is consistent with this By-law.

39. Short title and commencement

This by-law shall be known as the Witzenberg Municipality: Air Quality Management By-law 2026 and shall come into operation on the date of publication thereof in the Provincial Gazette.

SCHEDULE 1

(SECTION 14)

Standards and specifications for fuel-burning equipment:

1. All fuel-burning equipment capable of burning more than 100kg/h of coal, biomass or other solid fuel shall be fitted with suitable control equipment so as to limit dust and grit emissions.
2. The control equipment shall be fitted in such a manner so as to facilitate easy maintenance.
3. The permitted concentration of grit and dust emissions from a chimney serving a coal fired boiler equipped with any mechanical draught fan system shall not be more than 250 mg/Nm° (as measured at 0°C, 101,3 kPa and 12% COO). Where the fuel-burning equipment has been declared as a Controlled Emitter in terms of the Air Quality Act, the respective Controlled Emitter Regulations shall apply.

The approved methods for testing shall be:

US EPA:

1. Method 17 - In-Stack Particulate (PM).
2. Method 5 - Particulate Matter (PM).

ISO standards:

ISO 9096: Stationary source emissions - Manual Determination of mass concentration of particulate matter.

British standards:

BS 3405:1983 Method for measurement of particulate emission including grit and dust (simplified method).
The municipality reserves the right to call upon the owner or his or her agent of the fuel burning equipment to have the emissions from such fuel burning equipment evaluated at his or her own expense as may be required by the authorised official.

Insulation of chimneys:

All fuel-burning equipment using Heavy Fuel Oil or other liquid fuels with a Sulphur content equal to or greater than 2.5 % by weight must be fitted with a fully insulated chimney using either a 25mm airgap or mineral wool insulation to prevent the formation of acid smut. Such chimneys must be maintained in a good state of repair at all times.

Wood-fired pizza ovens and other solid fuel combustion equipment:

Wood-fired pizza ovens and other solid fuel combustion equipment shall be fitted with induced draft fans at the discretion of the authorised official.

17/7/3/R

8.3.2

Witzenberg Municipality

Disaster Management Centre

Annual Report

01 July 2025 – 30 June 2026

TABLE OF CONTENTS

ACRONYMS

Acronym	Description
DM	Disaster Management
DMC	Disaster Management Centre
DRM	Disaster Risk Management
JOC	Joint Operations Centre
KPA	Key Performance Area
SAPS	South African Police Services
SAWS	South African Weather Services
ESSPC	Event Safety and Security Planning Committee

FOREWORD BY THE HEAD OF CENTRE

Witzenberg Fire, Rescue and Disaster Management Services is pleased to present the Disaster Management Centre's (DMC) Annual Report for the 2025/2026 financial year. This report provides an overview of the activities, initiatives, achievements and challenges encountered by the Witzenberg DMC during the period 1 July 2025 to 30 June 2026.

The increasing frequency and intensity of climate-related hazards continue to highlight the importance of proactive disaster risk management and coordinated emergency response. Throughout the reporting period, the Witzenberg DMC remained committed to promoting a culture of disaster risk reduction, enhancing institutional preparedness, strengthening stakeholder partnerships, and supporting community resilience across the municipal area.

The Centre continued to work closely with municipal departments, district and provincial government structures, emergency services, community organisations, the agricultural sector, and other key stakeholders to ensure an integrated approach to disaster risk management. These collaborative efforts have contributed significantly towards improving preparedness, response coordination, and risk reduction initiatives within the municipality.

During the year under review, particular emphasis was placed on seasonal readiness planning, severe weather preparedness, public awareness and education, disaster risk reduction planning, event safety management, and the review and updating of hazard-specific plans and response procedures. The Disaster Management Centre also continued to facilitate stakeholder engagement through Disaster Management Advisory Forums, intergovernmental coordination meetings, Joint Operations Centre activations, and public awareness initiatives.

Among the key achievements of the reporting period were:

- Continued coordination of quarterly Disaster Management Advisory Forum meetings.
- Ongoing review and enhancement of disaster management plans, guides and preparedness measures.

- Promotion of disaster risk reduction initiatives aimed at building safer and more resilient communities.
- Coordination of multi-disciplinary responses to incidents and emergencies affecting the municipal area.
- Strengthening stakeholder partnerships and intergovernmental cooperation in disaster risk management.

While significant progress has been made, the challenges posed by severe weather events, climate variability, infrastructure vulnerabilities, and socio-economic pressures require continued vigilance and collaborative action. The Witzenberg DMC remains committed to improving disaster resilience and ensuring that communities are better prepared to withstand, respond to and recover from disasters.

I wish to express my sincere appreciation to all municipal departments, government institutions, emergency services, community organisations, volunteers and stakeholders who contributed to disaster risk management efforts during the year under review. Their dedication, professionalism and commitment continue to strengthen the resilience of the Witzenberg municipal area.

We are pleased to present this report as a reflection of the collective efforts undertaken during the 2025/2026 financial year in support of effective disaster risk management and community resilience.

Mrs A. Lamprecht-Vertue
Manager: Fire, Rescue and Disaster Management Services

SECTION A: BACKGROUND

1. General Information

1.1. Introduction

The Witzenberg Local Municipality, founded in 2000, is classified as a Category B-municipality and is responsible for basic service provision to the demarcated municipal area that includes the towns of Ceres, Tulbagh, Wolseley, Prince Alfred's Hamlet and Op die Berg. It is based in the Cape Winelands District Municipality, and is the largest in size of the 5 local municipalities that make up the district.

1.2. Purpose

The purpose of the Witzenberg Disaster Management Centre (DMC) is to ensure coordination of multi-disciplinary and sectoral risk reduction through integrated institutional capacity for Disaster Risk Management (DRM), Disaster Risk Assessment, Response and Recovery.

1.3. Legislative Mandate

The following legislation governs the Witzenberg DMC:

- Disaster Management Act, no. 57 of 2002
- Disaster Management Amendment Act, no. 16 of 2015
- National Disaster Management Framework, 2005

2. Strategic Overview

2.1. Vision

Our vision is to maintain and improve the capability to successfully work together to mitigate against, prepare for, respond to, and recover from all-hazards related emergencies and disasters.

2.2. Mission

The Witzenberg DMC will ensure, through coordination with District and Local shareholders that the Municipality is prepared to respond to, and recover from, all natural and man-made emergencies. This centre will provide the leadership and support to reduce the loss of life and property through an all-hazards emergency management program of mitigation, preparedness, response and recovery.

2.3. Goals

The goals of the Witzenberg DMC are outlined below:

- Identify and assist in the mitigation of natural and human-caused hazards.
- Develop and maintain plans for major emergencies / disasters that build on and complement the existing operational policies and procedures of local emergency response organisations.
- Establish training programs that develop and maintain necessary emergency management skills, including conducting an annual exercise to test emergency response plans and procedures.
- Provide the direction and coordination to identify and manage the additional resources needed for a major emergency / disaster response.
- Gather and disseminate information to the public, media and local community to assist in the preparation, response and recovery from major emergencies / disasters.
- Serve as the focal point for coordination and liaison of activities between role-players in the response to and recovery from major emergencies / disasters.

2.4. Strategic Objectives

The objectives of the Witzenberg DMC are as follows:

- The integration of DRM into the strategic and operational planning and project implementation of all line functions and role players within the Municipality.
- Resilient communities: an integrated, fast and efficient response to emergencies and disasters by all role-players.
- An integrated, fast and efficient response to emergencies and disasters by all role-players.

2.5. Expenditure trends

The expenditure of the Witzenberg DM division is reported on in the annual financial statements of the Witzenberg Municipality.

2.6. Organisational Structure

As DRM is transdisciplinary in nature, the Witzenberg DMC works hand in hand with relevant role-players. This can be seen by the structure below.

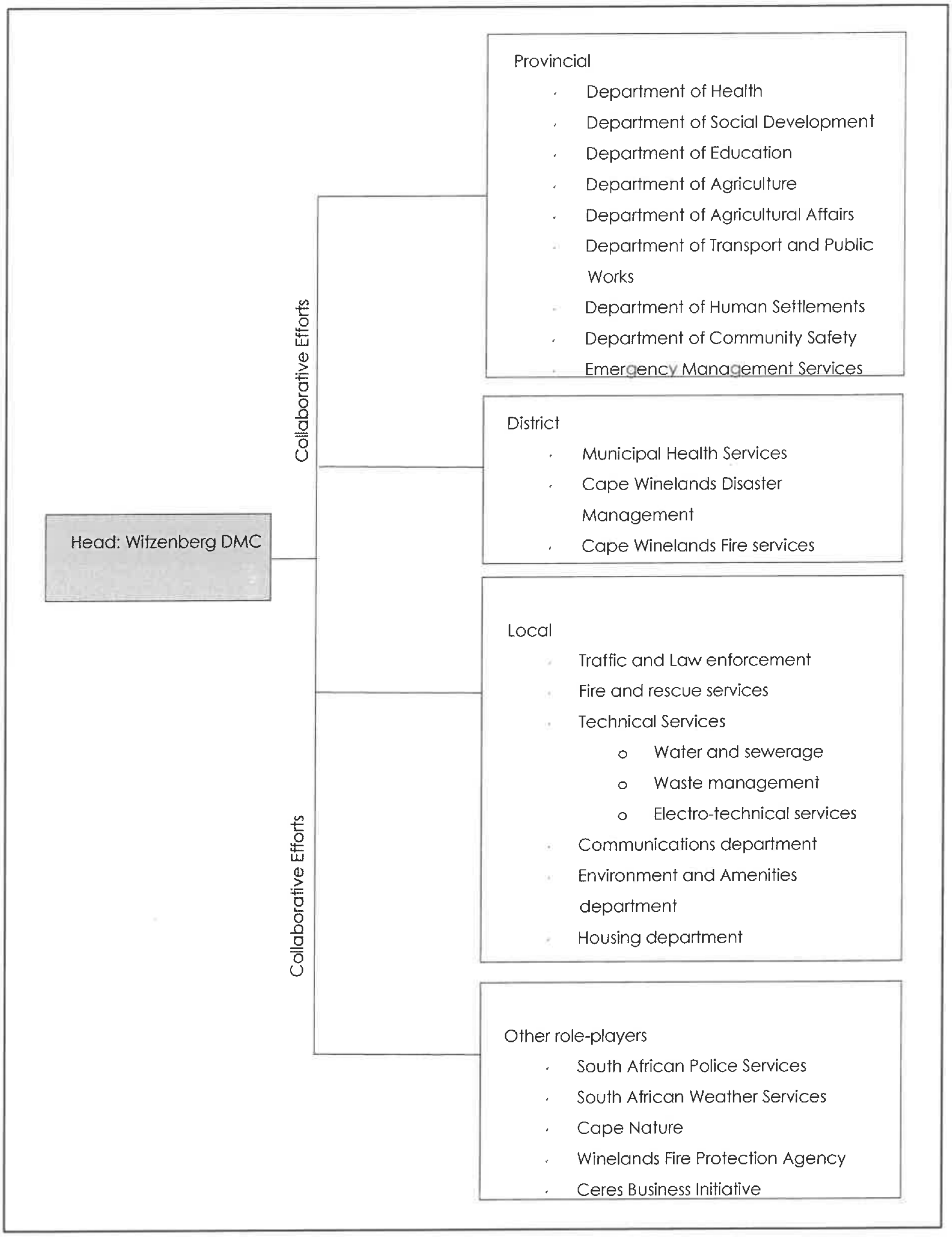

Figure 1: Diagram showing the collaborative structure of Witzenberg DMC.

2.7. Structure of this report

This report is aligned with what is outlined by section 50 (1) of the Disaster Management Act, no. 57 of 2002. It will thus reflect on what the activities of the year have been for the Witzenberg DMC. The report will be broken into the following sections:

- Integrated Institutional Capacity
- Disaster Risk Assessment
- Disaster Risk Reduction
- Disaster Response and Recovery
- Information Management and Communication
- Education, Training and Public Awareness

SECTION B: ACTIVITIES OF THE WITZENBERG DMC

Section 50 of the Disaster Management Act, no.57 of 2002 (as amended by the Disaster Management Amendment Act, No. 16 of 2015) requires that the DMC of a municipality must submit a report annually to the municipal council on its activities during the year.

The Witzenberg Disaster Management Framework provides the four Key Performance Areas (KPAs) and the two Enablers; which this annual report will be focusing on when outlining their activities from the period 01 July 2025 – 30 June 2026. This is aligned with the Annual Report of the District.

3. KPA 1: INTEGRATED INSTITUTIONAL CAPACITY FOR DRM

3.1. Disaster Management Advisory Forum

The Witzenberg DM Advisory Forum meeting are held on a quarterly basis. The Witzenberg DM Advisory Forums afforded disaster management stakeholders the opportunity to integrate and coordinate actions pertaining to disaster management. The forum comprised of representatives from local, district and provincial municipalities and other external stakeholders. The following presentations and discussions were facilitated during the Disaster Management Advisory Forum meetings held during the 2025/2026 financial year:

- Seasonal Weather Outlooks, Early Warning Systems and Readiness Planning
- Integrated Disaster Risk Management and Multi-Stakeholder Coordination
- Climate Change Adaptation and Building Community Resilience
- Disaster Risk Reduction and Risk-Informed Development Planning
- Infrastructure Resilience and the Protection of Critical Municipal Assets
- Community-Based Disaster Risk Management and Vulnerability Reduction
- Fire Season Preparedness and Wildfire Risk Mitigation Measures
- Flood Risk Management and Winter Readiness Planning
- Disaster Preparedness within the Agricultural Sector
- Emergency Response Coordination and Joint Operations Centre (JOC) Structures
- Public Awareness, Community Engagement and Disaster Preparedness Initiatives
- Intergovernmental Relations and Cooperative Governance in Disaster Management

- Lessons Learnt from Recent Disaster Events and Best Practice Sharing
- Business Continuity, Service Delivery Resilience and Disaster Preparedness
- Environmental Risk Management and Ecosystem-Based Approaches to Disaster Risk Reduction

These presentations evoked insightful deliberations. Essentially, the Witzenberg DM Advisory Forum aided in promoting coherence and further promoting a culture of disaster risk reduction amongst disaster management stakeholders. Furthermore, the Witzenberg DMC was also represented at the district and provincial DM Advisory. Forums over the period.

3.2. CWDM Disaster Management B's Meetings

The CWDM DMC hold quarterly meetings with all local municipal DM officials in their jurisdiction. These meetings involve updating officials on the activities of the Witzenberg DMC and discussing future activities. In doing this, best practices from different local municipalities are shared and if need be, actions streamlined. Moreover, these quarterly meetings ascertain whether or not the local municipalities have adequate capacity to function optimally within the sphere of DM.

3.3. Events Safety and Security Planning Committee Meetings

The Events Safety and Security Planning Committee (ESSPC) Meetings are instrumental in promoting event compliance within the Witzenberg Municipality. These ESSPCs are somewhat considered an information session as it allows event organizers the opportunity to shed insight on their event plans, whilst the security cluster members give input and guidance where necessary. The Event Safety and Security Planning Committee (ESSPC) meetings are held on an ongoing basis to ensure that all events within the municipality are organised in a safe and coordinated, manner. These meetings play a critical role in promoting the safety and well-being of event attendees and the general public, while ensuring full compliance with relevant legislative requirements. Furthermore, the ESSPC serves as a collaborative platform that brings together local authorities and event organisers to identify potential risks associated with events and to develop appropriate mitigation measures.

3.4. Section 4 Meetings

Section 4 meetings are held on an ongoing basis to ensure that applications for gatherings are processed in a manner that upholds the constitutional rights of all individuals. Section 4 meetings sought to ensure that conditions which apply to a procession, demonstration or gathering are adhered to. Evidently, section 4 meetings enable conveners the opportunity to highlight on the purpose of the gathering and highlight on the proposed route of the procession and highlighting on the number of marshals (whilst taking into cognizance the number of individuals partaking in the procession). These meetings provide a platform for coordinating operational arrangements between the South African Police Service (SAPS), Municipal Traffic Services, and Disaster Management to promote public safety. Furthermore, Section 4 meetings play a preventative role by ensuring that appropriate measures are in place to discourage and address any potential acts of criminality during gatherings.

3.5. JOC Meetings

During the 2025/2026 financial year, the Witzenberg Disaster Management Centre actively participated in Joint Operations Centre (JOC) meetings convened in response to significant incidents affecting the municipal area and broader Cape Winelands District. These meetings served as a critical coordination mechanism to ensure an integrated, multi-disciplinary approach to incident management, information sharing, resource mobilisation and operational decision-making.

In response to the outbreak of Foot-and-Mouth Disease (FMD) within parts of the Western Cape, the Cape Winelands District Municipality Disaster Management Centre convened JOC meetings involving key stakeholders from the agricultural sector, veterinary services, provincial departments, local municipalities and other affected role-players. These meetings focused on monitoring the progression of the outbreak, coordinating containment measures, disseminating information to affected stakeholders and supporting efforts aimed at limiting the spread of the disease within the agricultural sector.

Furthermore, severe weather events experienced during May and June 2026 necessitated the activation of both district and local JOC structures. The severe weather systems resulted in localised flooding, rising river and dam levels, road closures, disruptions to essential services and impacts on vulnerable communities across parts of the Cape Winelands District. Through the activation of the JOC, relevant stakeholders were allowed to provide situational updates, identify emerging risks, coordinate response interventions and address challenges affecting affected communities.

The JOC meetings were attended by representatives from various disciplines, including Disaster Management, Fire and Rescue Services, Technical Services, Municipal Health Services, SAPS, Emergency Medical Services, Provincial Departments, the agricultural sector and other key stakeholders. This collaborative approach promoted coordinated decision-making, strengthened inter-agency communication and reduced the duplication of resources and response efforts.

The JOC platform further enabled stakeholders to provide updates on weather forecasts and warnings, road conditions and closures, dam and river levels, infrastructure impacts, service delivery disruptions, humanitarian assistance requirements and recovery interventions. Through ongoing information sharing and coordinated planning, the JOC contributed significantly towards enhancing situational awareness, supporting informed decision-making and ensuring an effective and integrated response to incidents affecting the municipal area.

4. KPA 2: DISASTER RISK ASSESSMENT

Conducting a ward-based disaster risk assessment is hailed as successful for determining the nature and extent of risk by evaluating existing conditions of vulnerability. In so doing, the ward-based risk assessment provides insight for the development of seasonal preparedness plans and contingency plans. The Cape Winelands Ward-Based Risk Assessment was completed in 2019. As risks are constantly changing, it is yet to be updated. Notably, the Provincial Disaster Management Centre (PDMC) has undertaken a comprehensive process of conducting disaster risk assessments across the province to identify key hazards, vulnerabilities, and capacities. As part of this initiative, the Witzenberg DMC was represented and actively participated in the review of the Provincial Disaster Risk Assessment. In the Witzenberg DMC's capacity as a local municipality within the Western Cape, the Municipality's involvement ensured that local risks and community-specific insights were incorporated into the broader provincial risk profile. Through this collaborative process, Disaster Management stakeholders were able to identify institutional arrangements required for Disaster Risk Reduction (DRR) coordination, develop integrated DRR measures, determine performance indicators, identify custodians of DRR measures, and determine methodologies to incorporate DRR measures in development planning and or service delivery.

5. KPA 3: DISASTER RISK REDUCTION

5.1 Disaster Risk Reduction Initiatives

Disaster Risk Reduction (DRR) remains a core function of the Witzenberg Disaster Management Centre and serves as the foundation for building safer, more resilient communities. During the 2025/2026 financial year, the Witzenberg DMC continued to promote a proactive approach to risk reduction through planning, stakeholder engagement, awareness initiatives, preparedness activities and intergovernmental coordination.

The Witzenberg municipal area remains vulnerable to a variety of hazards, including severe weather events, flooding, drought, veld and structural fires, hazardous material incidents, environmental threats, public health risks and other emergencies. In response to these risks, the DMC continued to facilitate initiatives aimed at reducing vulnerabilities and strengthening the capacity of communities, institutions and stakeholders to prepare for, respond to and recover from adverse events.

A key focus during the reporting period was the integration of disaster risk reduction principles into municipal planning and decision-making processes. The DMC continued to engage with internal departments and external stakeholders to promote risk-informed development and encourage the incorporation of disaster risk considerations into municipal programmes, projects and strategic planning initiatives.

Collaboration remained central to disaster risk reduction efforts. Through engagement with municipal departments, provincial and district government structures, emergency services, community organisations, educational institutions, the agricultural sector and other stakeholders, the DMC promoted a coordinated and multidisciplinary approach to risk reduction and resilience building.

The Centre further supported preparedness activities through seasonal readiness planning, hazard monitoring, dissemination of early warning information and the promotion of preventative measures aimed at reducing the potential impact of identified risks. These activities contributed towards enhancing institutional preparedness and improving the ability of communities to respond effectively during emergencies.

Public awareness and community engagement initiatives remained important mechanisms for reducing disaster risk. Through awareness campaigns, stakeholder engagements and educational initiatives, the DMC sought to promote a culture of risk awareness, preparedness and shared responsibility among residents and stakeholders throughout the municipal area.

The implementation of disaster risk reduction initiatives during the reporting period reflects the Municipality's ongoing commitment to protecting lives, property, infrastructure, economic activity and the environment. Through continued collaboration, planning and proactive intervention, the Witzenberg DMC strives to strengthen community resilience and support sustainable development within the municipal area.

6. KPA 4: RESPONSE AND RECOVERY

During the 2025/2026 financial year, the Witzenberg Disaster Management Centre continued to coordinate and support response and recovery efforts associated with incidents affecting the municipal area. These incidents included severe weather events, localised flooding, fire incidents, public safety concerns, service delivery disruptions and other emergencies requiring a coordinated multi-disciplinary response.

The Disaster Management Centre worked closely with municipal departments, emergency services, district and provincial disaster management structures, community organisations and other stakeholders to ensure effective incident management and coordinated response interventions. Through established coordination mechanisms, stakeholders were able to share information, assess impacts, identify resource requirements and implement appropriate response measures to protect lives, property, infrastructure and the environment.

Throughout the reporting period, the Centre continued to monitor weather-related risks and disseminate early warning information received from relevant authorities to key stakeholders and affected communities. Where required, operational coordination structures were activated to facilitate information sharing, situational awareness and response planning.

The Witzenberg Disaster Management Centre further supported ongoing recovery and rehabilitation initiatives associated with previous disaster events. Recovery efforts focused on restoring essential services, supporting affected communities and strengthening resilience to future disaster risks. Collaboration between all spheres of government remained critical in ensuring that recovery interventions were implemented effectively and that communities continued to receive the necessary support.

The response and recovery activities undertaken during the year reflect the Municipality's commitment to maintaining disaster readiness, enhancing coordination among stakeholders and promoting a proactive approach to disaster risk management. Through continued cooperation and information sharing, the Municipality remains better positioned to respond to and recover from future adverse events.

7. ENABLER 1: INFORMATION MANAGEMENT AND COMMUNICATION

7.1 Dissemination of Weather Warnings and Early Warning Information

The timely dissemination of weather warnings and early warning information remains a critical component of effective disaster risk management. Throughout the 2025/2026 financial year, the Witzenberg Disaster Management Centre (DMC) continued to monitor weather-related threats and facilitate the distribution of weather advisories, impact-based warnings and severe weather alerts received from the South African Weather Service (SAWS) through the Cape Winelands District Municipality Disaster Management Centre.

Weather warnings received during the reporting period included advisories relating to heavy rainfall, flooding, strong winds, cold fronts, thunderstorms, disruptive snowfall, heatwave conditions and fire danger weather conditions. Upon receipt, warnings were assessed and disseminated to relevant municipal departments, emergency services, Disaster Management Advisory Forum members, critical infrastructure stakeholders, community organisations and other affected role-players to support preparedness and response planning.

The dissemination of early warning information enabled stakeholders to implement preventative measures, mobilise resources where necessary, activate contingency arrangements and increase operational readiness before the occurrence of adverse weather events. In addition, the Witzenberg DMC continued to provide situational updates and incident-related information to stakeholders during emergency situations to ensure coordinated decision-making and response actions.

The effective communication of early warning information contributes significantly towards reducing risk, protecting vulnerable communities and enhancing the Municipality's overall disaster preparedness and resilience.

7.2 Disaster Management Information and Stakeholder Database

Disaster Management is inherently multidisciplinary and relies on effective communication and coordination amongst a wide range of stakeholders. To support this function, the Witzenberg DMC maintains and continuously updates a comprehensive stakeholder database containing the contact details of key role-players involved in disaster risk management within the municipal area.

The stakeholder database includes representatives from municipal departments, emergency services, provincial and national government departments, Cape Winelands District Municipality, law enforcement agencies, health services, social development organisations, non-governmental organisations, community-based organisations, agricultural stakeholders, utility providers, educational institutions and other critical partners.

The database serves as an essential tool for facilitating communication before, during and after incidents and emergencies. It supports the rapid dissemination of warnings, activation of response structures, mobilisation of resources, coordination of relief efforts and sharing of critical information amongst stakeholders.
Regular reviews and updates of stakeholder information were undertaken during the reporting period to ensure that contact details remain accurate and relevant. Maintaining an up-to-date stakeholder network contributes to improved communication, enhanced situational awareness and more effective coordination during disaster risk reduction, preparedness, response and recovery activities.

7.3 Information Sharing and Stakeholder Communication

The Witzenberg DMC continued to promote information sharing through established communication channels, stakeholder engagements, Disaster Management Advisory Forum meetings, Joint Operations Centre activations and intergovernmental coordination structures.

These communication platforms provide opportunities for stakeholders to share information relating to emerging risks, seasonal hazards, preparedness initiatives, response activities and recovery interventions. Through regular engagement and information exchange, stakeholders are better equipped to make informed decisions and implement coordinated actions aimed at reducing disaster risks within the municipal area.

The continued strengthening of information management and communication processes remains a priority for the Witzenberg DMC and contributes towards building a more resilient and well-informed municipality.

8. ENABLER 2: EDUCATION, TRAINING, PUBLIC AWARENESS AND RESEARCH

8.1. Training Programmes

8.1.1. Disaster Management Plan Sessions

Over this past year, sessions on the municipality's disaster management plan were developed by the Witzenberg DMC. These involved what the DM plan entails and the application of it. Information sessions were conducted with the following sectors/ departments:

- Non-Profit Organisations (Community Care)
- Faith-based Organisations
- Agricultural Sector
- Members of the Witzenberg Disaster Management Advisory Forum

8.2. Awareness Activities

8.2.1 Hazards in our Community

The Witzenberg Disaster Management Centre (DMC) remains committed to promoting disaster awareness and preparedness through targeted community and school-based awareness campaigns. Recognising that disaster risk reduction begins with informed and empowered communities, the DMC continued to implement the "Hazards in our Community" awareness programme throughout the 2025/2026 financial year.

The programme focuses on educating learners and community members about the hazards most likely to affect the Witzenberg municipal area. These hazards include flooding, structural fires, informal settlement fires, veld fires, severe storms, disruptive snowfall, strong winds, extreme temperatures and other weather-related emergencies. Awareness initiatives are designed to equip communities with practical knowledge and safety measures that can reduce vulnerability and improve preparedness before, during and after an adverse event.

The awareness campaigns seek to promote a greater understanding of local disaster risks and encourage proactive measures that can be taken to safeguard lives, property, livelihoods and the environment.

Topics covered during awareness sessions include emergency preparedness, evacuation procedures, fire prevention, flood safety, emergency contact information, reporting procedures and household risk reduction measures.

Special emphasis is placed on engaging with schools, as learners play an important role in transferring safety messages to their families and communities. Awareness sessions are therefore adapted to suit different age groups and are delivered through interactive and engaging methods. These include presentations, practical demonstrations, educational games, quizzes, storytelling, rhymes, discussions and other age-appropriate learning activities designed to enhance participation and knowledge retention.

The programme further provides an opportunity for learners to interact with firefighters and disaster management personnel in a positive and educational environment. These interactions assist in reducing fear and anxiety associated with emergency responders, while simultaneously fostering trust and understanding of the role played by emergency services within the community.

Flood safety awareness formed a significant component of the programme due to the recurring threat of severe weather events within the municipal area. Learners participated in flood safety exercises and educational activities aimed at reinforcing key safety messages, including the dangers of crossing flooded roads and rivers, the importance of heeding weather warnings and the actions required during flood emergencies. Educational worksheets and quizzes were utilised to assess understanding and reinforce learning outcomes following each awareness session.

Through the implementation of these awareness initiatives, the Witzenberg DMC continues to promote a culture of disaster preparedness, risk awareness and personal responsibility, contributing towards safer and more resilient communities.

Figure 2: Flood Safety Quiz conducted as part of the "Hazards in our Community" Awareness Programme.

8.2.2 Community Engagement

Community-Based Disaster Risk Management (CBDRM) remains a cornerstone of the Witzenberg DMC's approach to disaster risk reduction. The CBDRM approach recognises that communities are often the first to experience the impacts of disasters and therefore play a critical role in identifying risks, implementing mitigation measures and strengthening local resilience.

During the reporting period, the Witzenberg DMC continued to engage with communities, community leaders, ward committees, non-governmental organisations, faith-based organisations, schools and other stakeholders to promote disaster risk awareness and encourage community participation in risk reduction initiatives.

Community engagement activities sought to strengthen local capacity by increasing awareness of hazards, promoting preparedness measures and encouraging communities to take ownership of disaster risk reduction activities within their respective areas. These engagements provided opportunities for stakeholders to share local knowledge, identify emerging risks and discuss challenges affecting their communities.

The DMC further utilised community engagement platforms to disseminate information relating to seasonal risks, severe weather preparedness, fire prevention, flood safety and other hazard-specific awareness messages. Stakeholder collaboration and community participation remain essential in building resilient communities capable of anticipating, preparing for and responding to adverse events.

By fostering partnerships and promoting shared responsibility, the Witzenberg DMC continues to advance a proactive and inclusive approach to disaster risk management. These efforts contribute towards reducing vulnerabilities, enhancing preparedness and strengthening the overall resilience of communities throughout the municipal area.

DRAFT

WITZENBERG LOCAL MUNICIPALITY

MINIBUS TAXI DEMAND AND SUPPLY

EXECUTIVE SUMMARY

The purpose of this document is to provide minibus taxi demand and supply information for the Witzenberg Local Municipality (WLM) area based on surveys undertaken in 2026.

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ABBREVIATIONS

CDTA	CERES DISTRICT TAXI ASSOCIATION
CPTR	CURRENT PUBLIC TRANSPORT RECORD
CWD	CAPE WINELANDS DISTRICT
CWTA	CODETA WITZENBERG TAXI ASSOCIATION
DITP	DISTRICT INTEGRATED TRANSPORT PLAN
LITP	LOCAL INTEGRATED TRANSPORT PLAN
MBT	MINIBUS TAXI
OL	OPERATING LICENCE
OLS	OPERATING LICENSING STRATEGY
PRE	PROVINCIAL REGULATING ENTITY
PTP	PUBLIC TRANSPORT PLAN
TESS	TRANSPORT AND ECONOMIC SUPPORT SERVICES (PTY) LTD
WCMD	WESTERN CAPE MOBILITY DEPARTMENT
WLM	WITZENBERG LOCAL MUNICIPALITY

1. INTRODUCTION

1.1 Background

The Witzenberg Local Municipality (WLM) forms part of the Cape Winelands District (CWD) and is a Category B municipality and a Level 3 planning authority. In terms of the National Land Transport Act (NLTA, No.5 of 2009), it is required to prepare a Local Integrated Transport Plan (LITP).

The Witzenberg Local Integrated Transport Plan (LITP) 2022-2027 was prepared as part of the review of the Cape Winelands District Integrated Transport Plan (DITP) 2022-2027, and an Operating Licensing Strategy (OLS) was prepared in August 2020.

The main towns in the municipal area are Ceres, Tulbagh, Wolseley, Op-die-Berg and Prince Alfred's Hamlet, with rural localities including Ceres Valley, Koue Bokkeveld, Achter-Witzenberg and the northern portion of the Breede River Valley area.

1.2 Purpose of the Study

The purpose of this study was to collect and analyse public transport supply and demand data for the WLM, which will be used to respond to operating licence applications referred to it by the Provincial Regulatory Entity (PRE).

1.3 Scope of the Study

Rank surveys (line/frequency) and a limited number of on-board surveys were undertaken at several locations between 19 February and 3 March 2026, covering bus and minibus taxi services (there are no commuter rail services operating in the area).

1.4 Methodology

Available information on the taxi associations operating in the WLM was obtained from the PRE, including membership, vehicles, operating licences and route authorities. Surveys were then completed to collect data on supply (available vehicles) and demand (passenger needs / requirements), route information and, where possible, vehicles types and sizes. This information was then consolidated and analysed to prepare a demand and supply assessment and recommendation.

Note: It was not possible to record individual vehicle registration numbers so certain analyses could not be undertaken.

2. ANALYSIS OF PUBLIC TRANSPORT OPERATORS

2.1 Minibus Taxi Associations

Taxi associations perform two main functions:

- An individual operator wishing to provide services on an existing route or operate on a new route must first register with an association. The operator then applies to the Provincial Regulatory Entity (PRE) for an operating licence on a particular route; and
- Associations protect the rights of their members and the routes on which they operate.

At a local level, taxi associations primarily provide services in and around the towns. There are two taxi associations operating in WLM, namely Codeta Witzenberg Taxi Association (CWTA) and Ceres District Taxi Association (CDTA), with further details provided in Table 1, below.

Table 1: List of Minibus Taxi Associations in WLM

Local Municipality	Association	Towns Services Operated
Witzenberg	Codeta WitzenbergTaxi Association	Ceres, Tulbagh, Wolseley, Wellington, Worcester, Sterkspruit, and Zastron
Witzenberg	Ceres District Taxi Association	Ceres, Citrusdal, Prince Alfred Hamlet, Tulbagh, Wolseley and Op-die-Berg

2.2 Association Membership

Detailed information on the membership of these associated was sourced from the PRE and is summarised in Table 2 below.

Table 2: Association Membership

PROVINCIAL REGULATING ENTITY INFORMATION: MEMBER INFORMATION														
Association	MEMBER INFORMATION													
	Members		Registered		Registration in progress		Provisionally Registered-No OL Uplifted		Provisionally Registered-All OLs Expired		Deregistered		Deregistration in progress	
	With Operator No.	Without Operator No.	With Operator No.	Without Operator No.	With Operator No.	Without Operator No.	With Operator No.	Without Operator No.	With Operator No.	Without Operator No.	With Operator No.	Without Operator No.	With Operator No.	Without Operator No.
Codeta WitzenbergTaxi Association	48	23	20	9	2	10	4	3	22	1	0	0	0	0
Ceres District Taxi Association	104	18	39	11	0	0	6	3	3	1	55	3	1	0

2.3 Association Operators, Vehicles, Operating Licences and Routes

Information on the number of operators, vehicles, operating licences and routes operated is provided in Table 3 below.

Table 3: Operators, Vehicles, Operating Licences and Routes Operated

Association, License Status and Service Type	No of routes	No of Operators	No of vehicles	No of Operating Licenses	No of Authorities
Ceres District Taxi Association					
Local Minibus Taxi	35	50	82	82	350
Long Distance (Unscheduled)	11	27	46	46	87
Codeta Witzenberg Taxi Association					
Local Minibus Taxi	25	28	44	44	264
Long Distance (Unscheduled)	11	28	45	45	160

In some cases, local and long distance routes were found to have the same route description, as illustrated in Table 4. Further detail on this is provided in Annexure A.

Table 4: Example of Overlapping Route Descriptions

Association	Vehicle Registration No	Licence No	Licence Status	Description	Type on Authorities	Classification on Routes
CWTA	CCM2334	522147	Active	L96 - CHRIS HANI TULBAGH - GOUDA	Long Distance (Unscheduled)	Regional
CWTA	CT1042	521890	Active	L96 - CHRIS HANI TULBAGH - GOUDA	Long Distance (Unscheduled)	Regional
CWTA	CT4087	1826983	Active	L96 - CHRIS HANI TULBAGH - GOUDA	Long Distance (Unscheduled)	Regional
CWTA	CT25988	1921409	Active	L96 - CHRIS HANI TULBAGH - GOUDA	Local Minibus Taxi	Regional
CWTA	CCM3250	1854070	Active	L96 - CHRIS HANI TULBAGH - GOUDA	Long Distance (Unscheduled)	Regional
CWTA	CT2834	1801814	Active	G44 - TULBAGH - GOUDA/ONRUS	Long Distance (Unscheduled)	Regional
CDTA	CCM2241	1931601	Active	G44 - TULBAGH - GOUDA/ONRUS	Local Minibus Taxi	Regional
CDTA	CCM3906	1839913	Active	G44 - TULBAGH - GOUDA/ONRUS	Long Distance (Unscheduled)	Regional
CDTA	CCM1264	1892461	Active	G44 - TULBAGH - GOUDA/ONRUS	Long Distance (Unscheduled)	Regional
CDTA	CCM4872	1925376	Active	G44 - TULBAGH - GOUDA/ONRUS	Local Minibus Taxi	Regional
CDTA	CFA4448	521749	Active	K99 - WOLSELEY - GOUDA	Long Distance (Unscheduled)	Regional
CDTA	CFA1745	521695	Active	K99 - WOLSELEY - GOUDA	Long Distance (Unscheduled)	Regional
CDTA	CFA1008	1828306	Active	K99 - WOLSELEY - GOUDA	Long Distance (Unscheduled)	Regional

3. ANALYSIS OF PUBLIC TRANSPORT OPERATIONS

3.1 Minibus Taxi Operations

Minibus taxis (MBTs) are the main mode of public transport in WLM and primarily provide unscheduled services. Minibuses do not typically display route information (e.g. origin / destination / stops) or fares.

3.2 Active Routes and Vehicles

Table 5, Table 6, Table 7 and Table 8 provide a summary of the active local and long-distance routes operated by taxi associations in the WLM. The routes highlighted in yellow are those which were surveyed.

Detailed route descriptions for active routes, as received from the PRE, are provided in Annexure B for CDTA and in Annexure C for CWTA.

Table 5: Active Local Routes: CDTA

WITZENBERG LOCAL MUNICIPALITY: ACTIVE LOCAL MINIBUS TAXI ROUTES: CERES DISTRICT TAXI ASSOCIATION					
Route code	Origin	Destination	Service Type	Vehicles	Comments
898	Ceres	Bella Vista	Local Minibus Taxi	32	
C10	Ceres	Agterwitzenbergvallei Dist Ceres	Local Minibus Taxi	7	
F7	Ceres	Ceres	Local Minibus Taxi	1	
H72	Ceres	Rosendal Distr. Ceres	Local Minibus Taxi	33	
H73	Ceres	Donkerbos Distr. Ceres	Local Minibus Taxi	28	
H74	Ceres	Ezelfontein Distr. Ceres	Local Minibus Taxi	25	
H75	Ceres	Laastedrif Distr. Ceres	Local Minibus Taxi	24	
H76	Ceres	Wolseley	Local Minibus Taxi	28	
R63	Ceres	Bellville	Local Minibus Taxi	3	Why a local minibus route
Q99	Op Die Berg, Distrik Ceres	Ceres	Local Minibus Taxi	13	
R1	Op Die Berg, Distrik Ceres	Visgat, Agter Witzenberg	Local Minibus Taxi	13	
R2	Op Die Berg, Distrik Ceres	Kagga Kamma, Koue Bokkeveld	Local Minibus Taxi	6	
D65	Prince Alfred Hamlet	Prince Alfred Hamlet	Local Minibus Taxi	10	
D66	Prince Alfred Hamlet	Ceres	Local Minibus Taxi	12	
D67	Prince Alfred Hamlet	Plase Prince Alfred Hamlet	Local Minibus Taxi	8	
Y9	Prince Alfred Hamlet	Ceres	Local Minibus Taxi	6	
875	Tulbagh	Tulbagh Spoorwegstasie	Local Minibus Taxi	7	
876	Tulbagh	Plase Pad 1476	Local Minibus Taxi	6	
877	Tulbagh	Plase Pad 1461	Local Minibus Taxi	8	
878	Tulbagh	Tulbagh	Local Minibus Taxi	8	
G42	Tulbagh	Ceres	Local Minibus Taxi	5	
G43	Tulbagh	Ceres	Local Minibus Taxi	5	
G44	Tulbagh	Gouda/Onrus	Local Minibus Taxi	2	
G45	Tulbagh	Twee Jongezelen	Local Minibus Taxi	3	
N53	Tulbagh	Plase Tulbagh	Local Minibus Taxi	4	
G33	Wolseley	Wolseley	Local Minibus Taxi	5	
G47	Wolseley	Ceres	Local Minibus Taxi	7	
G48	Wolseley	Montana	Local Minibus Taxi	5	
G49	Wolseley	Plase Wolseley	Local Minibus Taxi	7	
G50	Wolseley	Plase Wolseley	Local Minibus Taxi	8	
G51	Wolseley	Plase Wolseley	Local Minibus Taxi	8	
G52	Wolseley	Artoisstasie	Local Minibus Taxi	4	
K96	Wolseley	Wolseley (Pine Valley)	Local Minibus Taxi	3	
K97	Wolseley	Wolseley (Montana)	Local Minibus Taxi	3	
K98	Wolseley	Tulbach	Local Minibus Taxi	3	

Table 6: Active Long-Distance Routes: CDTA

WITZENBERG LOCAL MUNICIPALITY: ACTIVE LONG DISTANCE MINIBUS TAXI ROUTES: CERES DISTRICT TAXI ASSOCIATION					
Route code	Origin	Destination	Service Type	Vehicles	Comments
J85	Ceres	Sterkspruit	Long Distance (Unscheduled)	26	
R63	Ceres	Bellville	Long Distance (Unscheduled)	12	
T77	Ceres	Sterkspruit	Long Distance (Unscheduled)	19	
T87	Ceres	Sterkspruit	Long Distance (Unscheduled)	12	
R2	Op Die Berg, Distrik Ceres	Kagga Kamma, Koue Bokkeveld	Long Distance (Unscheduled)	4	Why a Long Distance (Unscheduled) route
D46	Tulbagh	Wellington	Long Distance (Unscheduled)	1	
G44	Tulbagh	Gouda/Onrus	Long Distance (Unscheduled)	3	Why a Long Distance (Unscheduled) route
K99	Wolseley	Gouda	Long Distance (Unscheduled)	3	Why a Long Distance (Unscheduled) route
L1	Wolseley	Worcester	Long Distance (Unscheduled)	3	
L2	Wolseley	Wellington	Long Distance (Unscheduled)	3	
Q82	Wolseley	Elliot	Long Distance (Unscheduled)	1	

Table 7: Active Local Routes: CWTA

WITZENBERG LOCAL MUNICIPALITY: ACTIVE LOCAL MINIBUS TAXI ROUTES: CODETA WITZENBERG TAXI ASSOCIATION					
Route code	Origin	Destination	Service Type	Vehicles	Comments
C10	Ceres	Agterwitzenbergvallei Dist Ceres	Local Minibus Taxi	3	
F7	Ceres	Ceres	Local Minibus Taxi	3	
J85	Ceres	Sterkspruit	Local Minibus Taxi	1	Why a local minibus route
U93	Ceres	Wellington	Local Minibus Taxi	1	
X10	Ceres	Agter Witzenberg Valley Farms	Local Minibus Taxi	25	
X11	Ceres	De Straat	Local Minibus Taxi	25	
X12	Ceres	Ezelfontein	Local Minibus Taxi	25	
X13	Ceres	Laastedrif	Local Minibus Taxi	24	
L92	Chris Hani Tulbagh	Tulbach Spoorwegstasie	Local Minibus Taxi	4	
L93	Chris Hani Tulbagh	Plase Pad 1461	Local Minibus Taxi	4	
L94	Chris Hani Tulbagh	Plase Pad 1476	Local Minibus Taxi	1	
L95	Chris Hani Tulbagh	Tulbagh	Local Minibus Taxi	5	
L96	Chris Hani Tulbagh	Gouda	Local Minibus Taxi	1	
L97	Chris Hani Tulbagh	Ceres	Local Minibus Taxi	5	
L98	Chris Hani Tulbagh	Wolseley	Local Minibus Taxi	3	
M1	Chris Hani Tulbagh	Wellington Spoorwegstasie	Local Minibus Taxi	1	Why a local minibus route
822	Nduli	Ceres	Local Minibus Taxi	29	
823	Nduli	Ceres	Local Minibus Taxi	26	
H16	Nduli	Niewedorp (Ceres)	Local Minibus Taxi	33	
W54	Nduli	Wellington	Local Minibus Taxi	1	
W66	Nduli	Ceres	Local Minibus Taxi	19	
X14	Nduli	Wolseley Station	Local Minibus Taxi	21	
876	Tulbagh	Plase Pad 1476	Local Minibus Taxi	1	
877	Tulbagh	Plase Pad 1461	Local Minibus Taxi	1	
878	Tulbagh	Tulbagh	Local Minibus Taxi	2	

Table 8: Active Long-Distance Routes: CWTA

WITZENBERG LOCAL MUNICIPALITY: ACTIVE LONG DISTANCE MINIBUS TAXI ROUTES: CODETA WITZENBERG TAXI ASSOCIATION					
Route code	Origin	Destination	Service Type	Vehicles	Comments
J85	Ceres	Sterkspruit	Long Distance (Unscheduled)	20	
T93	Ceres	Zastron	Long Distance (Unscheduled)	25	
U93	Ceres	Wellington	Long Distance (Unscheduled)	15	
L96	Chris Hani Tulbagh	Gouda	Long Distance (Unscheduled)	4	Why a Long Distance (Unscheduled) route
L99	Chris Hani Tulbagh	Worcester	Long Distance (Unscheduled)	3	
M1	Chris Hani Tulbagh	Wellington Spoorw egstasie	Long Distance (Unscheduled)	1	
J86	Nduli	Sterkspruit	Long Distance (Unscheduled)	2	
K1	Nduli	Sterkspruit	Long Distance (Unscheduled)	37	
W54	Nduli	Wellington	Long Distance (Unscheduled)	10	
X15	Nduli	Zastron	Long Distance (Unscheduled)	20	
M98	Nduli, Ceres	Sterkspruit	Long Distance (Unscheduled)	23	

3.3 New and Suspended Routes

According to the information available, no routes were suspended voluntarily by associations. The need for a new national route from Citrusdal to Sterkspruit was identified, as shown in Table 9 below.

Table 9: New Routes Identified

MUNICIPALITY	TAXI ASSOCIATION	ROUTE NO	DESCRIPTION	CLASSIFICATION	STATUS
Witzenberg	Ceres District Taxi Association	AA68	Citrusdal - Sterkspruit	National	Registration in Progress

3.4 Fleet Composition

The vehicles used to provide minibus taxi services in the area come in a range of shapes, sizes, ages and conditions. The majority have a seating capacity of 10 - 15 passengers, while there are also vehicles (classified by the PRE as a midibus) with 22 – 24 seats, and several buses in operation. Table 10 provides a summary of the vehicles authorised to operate in the WLM.

Table 10: Authorised Vehicles

VEHICLES WITH OPERATING LICENSES: WITZENBERG LOCAL MUNICIPALITY							
Municipality	Association	Type	No of Vehicles	Average seating Capacity	Age of vehicles (Years)		
					Min	Max	Average
Witzenberg	Codeta WitzenbergTaxi Association	Bus	4	21.5	9	18	11.8
		Combi/Microbus/Minibus	44	14.3	1	43	10.6
		Midibus	1	22.0	1	1	1.0
Witzenberg	Ceres District Taxi Association	Bus	1	22.0	9	9	9.0
		Bus (Single deck)	1	22.0	2	2	2.0
		Combi/Microbus/Minibus	75	14.7	1	42	9.7
		Midibus	7	21.9	1	13	6.0

4. SURVEY ANALYSIS

4.1 Introduction

The facilities surveyed were identified with input from WCMD and local traffic law enforcement officers and are listed in Table 11. With regard to the survey, it should be noted that:

- Only local minibus taxi services surveyed;
- Surveys were conducted at the origin of both forward and return routes;
- Surveys were undertaken on a SASSA payment day, on at least one other weekday, and a Saturday;
- As taxis operate in accordance with demand, there may not have been any services operating on survey days;
- Frequency surveys were conducted, as well as one on-board survey per route to obtain details of the routes operated;
- **Representatives of the local taxi industry requested that no vehicle registration numbers were captured by surveyors; and**
- **Many public transport facilities are informal, which makes it difficult to accurately determine rank utilisation.**

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Table 11: List of Facilities Surveyed[1]

FACILITIES INVOLVED IN SURVEYS										
Facility Code	Name	Physical Location (Description)	Mode	Type of Service	Holding/ Loading/ Combined	Formal or informal (F/I)	On-street/off-street	No. of bays (formal only)	Busiest day	Busiest period
	Bella Vista - Thusong Centre	-33.33347, 19.31083	MBT	Commuter	Combined	I	On street		Fri	08:30:01-12:30:00
MBT471	Bella Vista - Vrede Street	-33.32879, 19.31863	MBT	Commuter	Combined	I	On street		Sat	04:30:00-08:30:00
	Ceres - Behind shoprite	-33.36932, 19.31307	MBT	Commuter	Combined	I	Off street		Fri	12:30:01-14:00:00
MBT468	Ceres - Bella Vista PTI	-33.36794, 19.31132	MBT	Commuter	Combined	F	Off street	3	Sat	08:30:01-12:30:00
MBT1638	Ceres - Cnr Orange and Munnik Str.	-33.36845, 19.31001	MBT	Commuter	Combined	I	Off street		Sat	08:30:01-12:30:00
	Ceres - Informal	-33.36751, 19.31493	MBT	Commuter	Combined	I	Off street			
	Ceres - Jumbo stores	-33.36734, 19.31439	MBT	Commuter	Combined	I	Off street		Sat	14:00:01-15:30:00
	Ceres PTI	-33.36811, 19.31415	MBT	Commuter	Combined	F	Off street	5	Sat	08:30:01-12:30:00
MBT680	Gouda	-33.29679, 19.03993	MBT	Commuter	Combined	I	On street			
MBT1091	Nduli PTI	-33.35563, 19.34359	Sprinter & MBT	Commuter	Combined	F	Off street	3	Sat	04:30:00-08:30:00
	Nduli PTI - Informal	-33.35491, 19.3392	Sprinter & MBT	Commuter	Combined	I	On street			
MBT1844	Op die Berg	-33.02347, 19.31105	Sprinter & MBT	Commuter	Combined	I	Off street		Tue/Sassa	04:30:00-08:30:00
MBT628	Prince Alfred Hamlet	-33.29314, 19.32745	MBT	Commuter	Combined	I	On street		Sat	08:30:01-12:30:00
	Tulbagh - Chris Hani - Informal	-33.29004, 19.13894	MBT	Commuter	Combined	I	On street		Sat	04:30:00-08:30:00
	Tulbagh - Erfdeel farm	-33.18454, 19.1529	MBT	Commuter	Combined	I	On street			
	Tulbagh - Kekkelkraai	-33.28448, 19.13922	MBT	Commuter	Combined	I	On street		Sat	12:30:01-14:00:00
	Tulbagh - Usave	-33.284, 19.13919	MBT	Commuter	Combined	I	On street		Fri	08:30:01-12:30:00
	Tulbagh - Witzenberg	-33.2887, 19.15507	MBT	Commuter	Combined	I	On street			
MBT502	Tulbagh PTI	-33.28347, 19.13895	MBT	Commuter	Combined	I	On street		Sat	08:30:01-12:30:00
	Warm bokkeveld	-33.39541, 19.40256	Sprinter & MBT	Commuter	Combined	I	On street			
MBT481	Wolseley	-33.4131, 19.19796	MBT	Commuter	Combined	I	Off street		Sat	04:30:00-08:30:00

[1] As per Table 1 of the minimum requirements for Integrated Transport Plans. Several facilities do not have official code numbers.

4.2 Survey Results

4.2.1 Peak Travel Times

The peak travel times from/to certain facilities are provided in Table 12 below.

Table 12: Peak Travel Times

Town	Facility	Peak Period
Ceres	Nduli	06:00 - 08:00
	Chris Hani (Nduli informal)	No peak (roaming)
	Bella Vista	15:00 - 18:00
	Thusong Centre	06:30 - 09:30
	Main Rank	15:00 - 18:30
	Jumbo	No peak (roaming)
	Behind Shoprite	15:00 - 18:00
	Informal (next to Traffic Dept.)	No peak (booking system)
Tulbagh	Spar	No peak on weekdays
	Chris Hani	No peak (operating 07:30 - 18:00)
Wolseley	Not specified	06:00 - 09:00 (off-peak after 09:00)
Prince Alfred Hamlet	Not specified	No peak (roaming)
Op die Berg	Not specified	06:00 - 09:00

4.2.2 Number of Vehicle Trips

The highest number of vehicle trips were recorded on:

- On weekdays
  - The Ceres- Bella Vista cordon (104 trips)
  - The Ceres- Nduli cordon (67 trips)
- On Saturdays
  - The Ceres- Nduli cordon (101 trips)
  - The Ceres- Bella Vista cordon (64 trips)

4.2.3 Vehicle Observations

Table 13 provides a summary of the vehicles observed at the various facilities, compared with PRE data, noting that several vehicles were observed at multiple locations. Many of these vehicles are not registered on the PRE database.

Table 13: Vehicles Observed

Facility	Route	Total observed	Not in PRE data	In PRE data
Nduli PTI	Nduli - Ceres	150	122	28
Ceres Jumbo Store	Jumbo Store - Op die Berg	6	4	2
Ceres informal	Ceres Informal - Op die Berg	31	27	4
Ceres PTI	Ceres - Op die Berg	24	16	8
Ceres PTI	Ceres - Prince Alfred Hamlet	12	3	9
Ceres PTI	Ceres - Warm Bokkeveld	33	30	3
Ceres informal	Ceres Informal - Tulbagh	17	16	1
Bella Vista Thusong	Bella Vista Thuson- Ceres PTI	33	7	26
Tulbagh PTI	Tulbagh - Tulbagh	5	5	0
Tulbagh PTI	Tulbagh - Farms Tulbagh	1	1	0
Tulbagh PTI	Tulbagh - Gouda	1	1	0
Ceres PTI	Ceres PTI - Wolseley	14	12	2

4.2.4 Vehicle Supply and Utilisation

The survey data was analysed and used to evaluate the capacity of existing minibus taxi services and the possible need for additional services, as shown in Table 14. The following process was followed:

- To simplify the calculations, all origins ***serving a common destination were clustered***. An example is the consolidation of all trips originating at Ceres PTI, Ceres behind Shoprite and Ceres Bella Vista PTI travelling to Op die Berg;
- The average route distance was used to calculate the return journey time;
- Data on existing operating licences per route was sourced from the PRE;
- The number of vehicles required to meet demand was calculated based on estimated return journey times and peak hour demand;
- The required number of vehicles was then compared with the actual number of licenced vehicles to determine over or under supply;
- In instances where registration numbers were captured, the number of vehicles without an operating licence (illegal operators) per route was estimated.

The following conclusions were drawn from the analysis:

- A high number of trips were required to meet demand on Saturdays, with most routes displaying a utilisation rate of 75% or more, primarily in the early afternoon.
- On “SASSA” payment days (Tuesday), utilisation was more than 80% in the morning peak from Op die Berg to Ceres.
- On other weekdays (Thursday and Friday), utilisation was 64% - 87% and activity was concentrated in the early afternoon period.
- Due to the long turnround times and the high demand for services between Ceres and Op die Berg, additional vehicles are required to satisfy demand in the morning peak.

Several important caveats should be noted:

- **The survey design, the short period over which it was conducted, the demand assumptions and the inability to record registration numbers limited the analysis that could be undertaken. Therefore, interpreting the data in Table 14 should be done carefully, as it may suggest that more vehicles are required than is necessary.**
- It was not possible to determine how many operating licences are active or dormant - they are all listed as active in Table 14.
- Most registered vehicles have more than one operating licence which allows them to provide public transport services on several alternative routes within the WLM area.
- The prevalence of illegal operators - see Table 13 - indicates that the number of active licences is lower than the figure recorded in the PRE database.
- No waiting time or queue length surveys were conducted for passengers or vehicles.

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Table 14: Total Public Transport Capacity and Utilisation[2]

	Route				Trips, passengers, service capacity & utilisation in peak						Operating licence requirements					
No	Route No.	Origin	Destination	Distance (km)	Trips	Pax	Service capacity	% Utilisation	Day	Time Max Demand (Peak)	Vehicles on PRE with OL's	Vehicles on PRE with OL's for only this route[3]	Vehicles with OL required (Based on journey times)	Over/ (under) supply (Based on OL's issued)	Vehicles not on PRE[4]	Over/ (under) supply (Based on survey data including illegals)
1	Q99	Ceres	Op die Berg	46	32	398	480	82.92%	Sat	15:30:00-18:30:00	13	10	22	-12	46	34
		Op die Berg	Ceres	46	9	112	135	82.96%	Tue	04:30:00-08:30:00			5	5		51
2	D67[1]	Prince Alfred Hamlet	Op die Berg	35.5	5	65	75	86.67%	Sat	14:00:01-15:30:00	8	0	5	-5	3	2
3	898	Bella Vista	Ceres	3.9	7	91	105	86.67%	Fri	12:30:01-14:00:00	32	8	5	3	7	10
		Ceres	Bella Vista	3.9	69	897	1035	86.67%	Fri	15:30:00-18:30:00			23	-15		-8
4	W66, H16, 822, 823	Nduli	Ceres	3.4	28	292	420	69.52%	Fri	14:00:01-15:30:00	32	0	17	-17	122	105
		Ceres	Nduli	3.4	11	107	165	64.85%	Thu	14:00:01-15:30:00			7	-7		115
5	L97, G42, G43	Ceres	Tulbagh	30.4	5	65	75	86.67%	Sat	12:30:01-14:00:00	10	0	5	-5	16	11
		Tulbagh	Ceres	30.4	21	255	315	80.95%	Sat	14:00:01-15:30:00			18	-18		-2
6	D66, Y9	Prince Alfred Hamlet	Ceres	8.2	3	39	45	86.67%	Sat	12:30:01-14:00:00	12	5	3	2	3	5
		Ceres	Prince Alfred Hamlet	8.2	16	208	240	86.67%	Sat	14:00:01-15:30:00			12	-7		-4
7	L98	Tulbagh - Chris Hani Informal	Wolseley	15.4	2	26	30	86.67%	Sat	08:30:01-12:30:00	3	0	1	-1	*N/D*	-1
		Wolseley	Tulbagh - Chris Hani Informal	15.4	1	13	15	86.67%	Thu	04:30:00-08:30:00			1	-1		-1
8	876, N53	Tulbagh- Kekkelkraai	Erfdeel Farm	12.1	1	13	15	86.67%	Sat	14:00:01-15:30:00	9	0	1	-1	1	0
9	L96, G44	Tulbagh	Gouda	12.7	2	26	30	86.67%	Sat	12:30:01-14:00:00	2	0	2	-2	1	1
10	L95, 878	Tulbagh	Tulbagh - Witzenberg	3.1	6	64	90	71.11%	Sat	12:30:01-14:00:00	13	0	4	-4	5	1
11	G47, H76	Ceres	Wolseley	16.7	6	78	90	86.67%	Sat	14:00:01-15:30:00	35	2	5	-3	12	9
		Wolseley	Ceres	16.7	28	364	420	86.67%	Sat	08:30:01-12:30:00			7	-5		7
12	W66,H16, 822,823[2]	Ceres	Warm Bokkeveld	9.6	9	117	135	86.67%	Sat	14:00:01-15:30:00	32	0	4	-4	28	24

Notes:

1. Although there is no specific route for Prince Alfred Hamlet- Op die Berg registered, vehicles registered on D67 was used as it might serve passengers to Op die Berg also

2. Although there is no specific route for Ceres-Warm Bokkeveld registered, vehicles registered on routes W66,H16,822 &823 was used as it might serve passengers to Warm Bokkeveld

3. These vehicles ar "unique vehicles" registered for operating on only one route at any specific time

4. These vehicles are not registered on the PRE database and might operate on more than 1 route as they were observed at various facilities

N/D No data available

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2 As per Table 6 of the minimum requirements for Integrated Transport Plans.

4.2.5 Routes Identified by Ranking Facility

The routes that were identified per facility are listed in Table 14. Route distances and trip times were estimated based on the data gathered from on-board surveys.

Table 15: Routes by Ranking Facility[3]

No.	Mode	Route Code	Origin Rank/Terminus		Destination Rank/Terminus		Dist. (km)	Trip Time (one way, min)	Turnaround Time (Cycle Time)
			Code	Name	Code	Name			
1	Minibus-taxi	898		Bella Vista - Thusong Centre	MBT468	Ceres - Bella Vista PTI	8.56	22	51.2
2	Minibus-taxi	898	MBT471	Bella Vista - Vrede Street	MBT468	Ceres - Bella Vista PTI	4.5	11.56	26.92
3	Minibus-taxi	Q99	MBT622	Ceres - Behind shoprite	MBT1844	Op die Berg	51.04	95.6	262.4
4	Minibus-taxi	Q99	MBT468	Ceres - Bella Vista PTI	MBT1844	Op die Berg	44.66	79.3	152.1
5	Minibus-taxi	D66	MBT468	Ceres - Bella Vista PTI	MBT628	Prince Alfred Hamlet	17.41	28.3	56.8
6	Minibus-taxi	L97	MBT1638	Ceres - Cnr Orange and Munnik Street	MBT502	Tulbagh PTI	30.75	30.8	71.9
7	Minibus-taxi	Q99		Ceres - Jumbo stores	MBT1844	Op die Berg	49.04	87.1	167.02
8	Minibus-taxi	J85		Ceres PTI	MBT1091	Nduli PTI	7.27	25.3	61.1
10	Minibus-taxi	Y9	MBT468	Ceres - Bella Vista PTI	MBT628	Prince Alfred Hamlet	8.65	9.7	19.6
11	Minibus-taxi	L97		Ceres PTI	MBT501	Tulbagh - Chris Hani - Informal	38.85	63.8	129.4
12	Minibus-taxi			Ceres PTI		Warm bokkeveld	38.27		
13	Minibus-taxi	H76	MBT468	Ceres - Bella Vista PTI	MBT481	Wolseley	16.38	18.9	47
14	Minibus-taxi	L96	MBT680	Gouda		Tulbagh - Usave	21.09	34.5	86.6
15	Minibus-taxi		MBT1844	Op die Berg	MBT628	Prince Alfred Hamlet	34.33	50.5	103.4
16	Minibus-taxi	L98	MBT501	Tulbagh - Chris Hani - Informal	MBT628	Wolseley	15.79	25.6	41.2
17	Minibus-taxi	L92		Tulbagh - Erfdeel farm		Tulbagh - Kekkelkraai	40.25	65.6	190.9
18	Minibus-taxi	875	MBT733	Tulbagh - Witzenberg	MBT502	Tulbagh PTI	5.29	39.9	99.2

4.2.6 Fare Information

Fare information was gathered and is provided in Table 16.

[3] As per Table 5 of minimum requirements for Integrated Transport Plans.

Table 16: Fares Charged per Route and Kilometre[4]

Route code	Mode	Association	Route origin	Route destination	Route distance (km)	Single trip fare (R)	Rand/km
N/R	Minibus-taxi	CDTA	Bella Vista - Thusong Centre	Ceres - Bella Vista PTI	8.56	15	1.75
N/R	Minibus-taxi	CDTA	Bella Vista - Vrede Street	Ceres - Bella Vista PTI			
Q99	Minibus-taxi	CDTA	Ceres - Behind shoprite	Op die Berg	51.04	60	1.18
Q99	Minibus-taxi	CDTA	Ceres - Bella Vista PTI	Op die Berg		60	
D66	Minibus-taxi	CDTA	Ceres - Bella Vista PTI	Prince Alfred Hamlet	17.41	20	1.15
L97	Minibus-taxi	CWTA	Ceres - Cnr Orange and Munnik Street	Tulbagh PTI	30.75	45	1.46
Q99	Minibus-taxi	CDTA	Ceres - Jumbo stores	Op die Berg		60	
822, 823, W66, H16	Minibus-taxi	CDTA	Ceres PTI	Nduli PTI	7.27	17	2.34
Q99	Minibus-taxi	CDTA	Ceres PTI	Op die Berg	44.66	60	1.34
Y9	Minibus-taxi	CDTA	Ceres PTI	Prince Alfred Hamlet	8.65	20	2.31
L97	Minibus-taxi	CWTA	Ceres PTI	Tulbagh - Chris Hani - Informal	38.85	45	1.16
N/R	Minibus-taxi	CDTA	Ceres PTI	Warm bokkeveld	38.27	50	1.31
H76	Minibus-taxi	CDTA	Ceres PTI	Wolseley	16.38	35	2.14
L96	Minibus-taxi	CWTA	Gouda	Tulbagh - Usave	21.09	30	1.42
N/R	Minibus-taxi	CDTA	Op die Berg	Prince Alfred Hamlet	34.33	50	1.46
L98	Minibus-taxi	CWTA	Tulbagh - Chris Hani - Informal	Wolseley	15.79	35	2.22
L92	Minibus-taxi	CWTA	Tulbagh - Erfdeel farm	Tulbagh - Kekkelkraai	40.25	30	0.75
875	Minibus-taxi	CDTA	Tulbagh - Witzenberg	Tulbagh PTI	5.29	20	3.78
N/R	**No route number in database**						

4.2.7 Route Adherence

In some cases, the routes followed by minibus taxi operators were found to be inconsistent with the route descriptions in the PRE's database. For example, the route followed by services running between Nduli and Ceres (which could be route 822, 823, W66 or H16) was not consistent with the PRE's route description.

In addition, the survey team was informed that several new "ranks" were established over time, in response to shifting demand patterns. Many of these facilities are informal, as set out in Table 15 above, and are not referenced in official route descriptions.

4.3 Conclusion and Recommendations

The conclusions of the study are:

i. The PRE's data can be confusing in some cases, as place names are spelt inconsistently and routes are classified in different ways.

[4] As per Table 4 of the minimum requirements for Integrated Transport Plans.

ii. Some of the services provided operate on routes that are not consistent with the PRE's official route descriptions.

iii. New, largely informal ranks have been established over time and these are not reflected in the PRE's official route descriptions.

iv. The inability to record vehicle registration numbers limited the analysis that could be undertaken.

v. 126 vehicles were licensed to operate over 617 local route authorities - every vehicle was authorised to operate on an average of 5 routes.

   a. CDTA had 82 vehicles authorised with 353 route authorities; and

   b. CWTA had 44 vehicles authorised with 264 route authorities.

vi. There were found to be approximately ***193 unique vehicles operating illegally*** in the area, as shown in Table 13. Further detail is provided in Annexure D.

vii. Many trips were operated on the Saturday surveyed. Further investigation is needed to determine whether this pattern is consistent across the month.

viii. Section 78 of the NLTA stipulates that if an operating licence has not been brought into use within 90 days of approval, or if it is **not used for a continuous period longer than 180 days (six months)**, it is subject to immediate cancellation. It is the duty of the planning authority to prevent so-called "route hoarding'' where operators sit on operating licences without providing actual services. Analysing the data as provided in Annexure E, it is clear that in the case of especially long distance routes there are so-called "route hoarding" and that the actions of the WCMD be supported in the process.

The recommendations of the study are:

i. Further engagement with the local taxi industry is needed to ensure that vehicle registration numbers can be collected in future survey rounds.

ii. The municipality must play a active role in reviewing operating licence applications and providing informed recommendations to the PRE, considering demand assessments, route verifications, and potential conflicts. Recommendations to the PRE should focus on matching the number of vehicles and services (supply) to passenger demand, particularly during peak hours.

iii. To assist in (i), above, regular rank surveys should be conducted to determine supply and demand, verify the vehicles currently in operation and identify vehicles operating without operating licences.

iv. Vehicles without operating licences should be subject to law enforcement. These operators should be encouraged to apply for operating licences if supply and demand surveys indicate the need for additional services.

v. No new operating licences should be provided on routes where there is an oversupply.

vi. The following improvements to the PRE's database are recommended:

a. Ensure that place and street names are spelt consistently to avoid creating "duplicate" routes;

b. Ensure that route descriptions are updated and aligned with current travel patterns; and

c. Ensure that routes are not classified as both local and long-distance.

Figure 1 below provides an overview of the major areas served by minibuses in the WLM.

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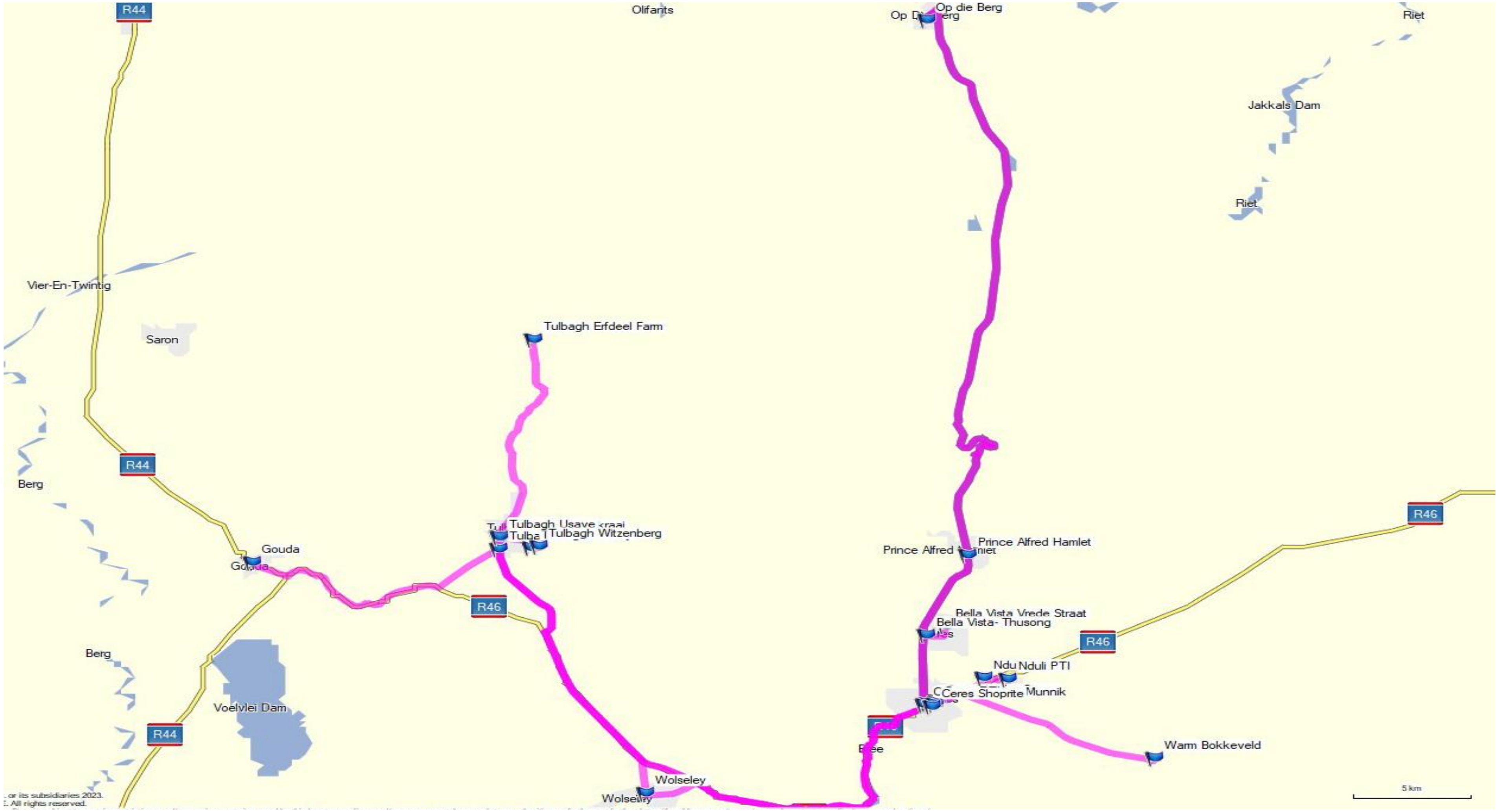
Figure 1: Minibus Taxi Service Map for WLM Area



Witzenberg Local Municipality: Minibus Taxi Demand and Supply

ANNEXURE A: EXPLANATION CLASSIFICATION OF ROUTES UNDER ROUTES AND AUTHORITIES

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CLASSIFICATION OF ROUTES ON PRE DATA SHEETS

On the Tab Routes

A. A ***local minibus taxi route*** is where both the origin and destination points are within an area covered by an Integrated Transport Plan. In other words, both the A and B points are within the same municipal area.

B. A ***regional taxi route*** is where a service is provided between two municipal areas but within the Western Cape Province i.e. Cape Town to George.

C. A ***National route*** is from the Western Cape to another province i.e Khayelitsha or Beaufort West to another province i.e. the Eastern Cape or Northern Cape.

D. A ***seasonal route*** is normally a temporary route that is created to accommodate for the abnormal passenger demand on regional and national routes during the holiday periods. The PRE issue these seasonal routes on temporary operating licences so it's not part of the permanent route network assigned to an association.

On the Tab Authorities:

A. ***Local Minibus Taxi route*** again must have an A and B point in the same municipal area. However, some of the network routes between contiguous municipalities have also been classified as Local MBT routes. This could be because it's classified as a commuter service with daily trips taking place. This is something we will have to look at.

B. ***Long-distance*** by definition is a route that extends beyond the authority covered by an Integrated Transport Plan. It could therefore be regional or national.

ANNEXURE B: ROUTE DESCRIPTIONS FOR CDTA

As per Table 2 of Minimum requirements for ITPs

No	Mode	Route code	Origin	Destination	Route description	Route classification	Authority type	No of OI's
1	MBT	875	Ceres	Bella Vista	Vanaf punte geleë binne die woongebiede van Tulbagh, links in Steinthalweg, links in Maraistraat, regs in Waterkantstraat, links in Van Der Stelstraat, regs in Stasieweg tot by Tulbagh Spoorwegstasie en terug.	Local	Local MBT	7
2	MBT	898	Ceres	Bella Vista	Vanaf Taxi Staanplek te Vosstraat Ceres, regs in Hamletweg, regs in Vredestraat na punte geleë binne die Woongebied van Bella Vista en terug oor dieselfde roete.	Local	Local MBT	32
3	MBT	C10	Ceres	Agterwitzenbergvallei Dist Ceres	Vanaf Taxi Staanplek te Vosstraat Ceres, in Voortrekkerstraat, langs R46 na plase in die Agterwitzenbergvallei naamlik Slagboom, Sterkwater, Paardekloof, Wakkerstroom, Vastrap, Ou Plaas, Doornkraal, Die Eike, De Vlakte, Rosendalfontein, Esperanto, Kromfontein, Lindeshof, De Keur, Op Die Berg, Tandfontein, Donkerbos, Rietfontein, Sneeukop in Agterwitzenbergvallei dist Ceres en terug oor dieselfde roete.	Local	Local MBT	7
4	MBT	F7	Ceres	Ceres	Vanaf Taxi Staanplek te Vosstraat Ceres na punte geleë binne die Munisipale Gebied van Ceres en terug oor dieselfde roete.	Local	Local MBT	1
5	MBT	H72	Ceres	Rosendal Distr. Ceres	Vanaf taxi staanplek te Vosstraat, Ceres na omliggende plase, regs in Bosstraat, R310, Prince Alfred Hamlet, Gydopas, links in Afdelingspad 1468 na Slagboom, Vastrap, Paardekloof, Die Eike, Sterkwater, De Vlakte, Doornkraal, Dennekruin, Welgemeen, Rosendal en terug oor dieselfde roete.	Local	Local MBT	33
6	MBT	H73	Ceres	Donkerbos Distr. Ceres	Vanaf taxi staanplek te Vosstraat, Ceres na omliggende plase regs in Vosstraat R310 Prince Alfred Hamlet, Gydopad, Nooitgedacht, Esperanto, De Keur, Kromfontein, Fonteintjies, Rietfontein, Helpmekaar, Voorsorg, Wadrif, Morester, Remhoogte, Donkerbos en terug oor dieselfe roete.	Local	Local MBT	28
7	MBT	H74	Ceres	Ezelfontein Distr. Ceres	Vanaf taxi staanplek te Vosstraat, Ceres na omliggende plase links in Voortrekkerstraat, regs in Afdelingspad 1447 na Lorraine, Loxtonia, Dwarsberg, Kaalberg, Kweperfontein, Ezelfontein en terug oor dieselfde roete.	Local	Local MBT	25
8	MBT	H75	Ceres	Laastedrif Distr. Ceres	Vanaf taxi staanplek te Vosstraat, Ceres na omliggende plase, links in Voortrekkerstraat R46, regs in Afdelingspad Swaarmoed, Skaaprivier, Klipfontein. Hoogland, Klondyke, Lakenvlei, Laastedrif en terug oor dieselfe roete.	Local	Local MBT	24
9	MBT	H76	Ceres	Wolseley	Vanaf taxi staanplek te Vosstraat, Ceres regs in Voortrekkerstraat R46 na R301 Wolseley Spoorwegstasie en terug oor dieselfde roete.	Local	Local MBT	28
10	MBT	Q99	Op Die Berg, Distrik Ceres	Ceres	Vanaf taxi staanplek te Bergsigstraat, Op die Berg regs in R303, Wadrif, De Hoek, Rocklands, Parys, Ebenezer, De Kruis, Molenrivier, Esperanto, Elandsfontein, Driefontein, Die Erf, Malabar farm, Long Acres, Loch Lynne, Odessa, Winkelhaak, Appelkloof, Bokveldskloof, Nooitgedacht, tot by taxi staanplek Vosstraat, Ceres terug oor dieselfde roete.	Local	Local MBT	13
11	MBT	R1	Op Die Berg, Distrik Ceres	Visgat, Agter Witzenberg	Vanaf taxi staanplek te Bergsigstraat Op die Berg regs in R303, links in afdelingspad 1468 na Slagboom, Sterkwater, De Vlakte, Welgemeen, Ebenhaezer, Bokvelds kwekery, Rosendalfontein, Klein Begin, Dennekruin, Die Eike, Panorama, Paardekloof, Wakkerstroom, Vastrap, Ou Plaas, Dooringkraal, Visgat en terug oor dieselfde roete.E	Local	Local MBT	13
12	MBT	D65	Prince Alfred Hamlet	Prince Alfred Hamlet	Vanaf Taxi Staanplek te Voortrekkerstraat Prince Alfred Hamlet na punte geleë binne die dorp gebied van Prince Alfred Hamlet en terug oor dieselfde roete.	Local	Local MBT	10
13	MBT	D66	Prince Alfred Hamlet	Ceres	Vanaf Taxi Staanplek te Voortrekkerstraat Prince Alfred Hamlet, in Kerkstraat, in Sarel Cilliersstraat, Jaggerskraal Kruisiong, Sonop en Delta kruising, Cascade kruising, pamona kruising, Fairfieldkruising, Buitestraat, Panoramaweg, Boland Eier, Vreeland, Klein Pruise, Ceres Fruit Processors en Retiefstraat tot by aflaai plek te Vosstraat ceres en terug oor dieselfde roete.	Local	Local MBT	12
14	MBT	D67	Prince Alfred Hamlet	Plase Prince Alfred Hamlet	Vanaf Taxi Staanplek te Voortrekkerstraat Prince Alfred Hamlet na plase Oudekraal, Bordeaux, Veelgewaagd, Koelfontein, Doringbos, Excesiors, Uitkoms, Moreson, Kompanie, Skoongesig, Vaaldraai, Middelpos, Rooi-kraak, Montepellier, Belvue, Giffontein, Lushof, Montana, Elim, Welgemeen, Cascade, Mendoza, La Rochelle, Een Voelvlei, Mfuleni, Verdun, Slagboom, Sterkwater, De Vlakte, Rosendalfontein, Visgat, Die Eike, Ou Plaas, Vastrap, Paardekloof, Doornkraal, Wakkerstroom, Nooitgedagt, Bokveldskloof, Esperanto, Parys, Rock-land, De Hoek, Nuwedorp, De Keur, Kromfontein, Lindeshof, Fonteintjie, Helpmekaar, Rietfontein, Donker-bos, Leeukruis, Kalifornia, Uitsig, Knapdaar, Langrivier, Tandfontein, Weltevrede, Morester, Bronaar, Sneeu-kop, Odessa, De Erf, Driefontein en Langkloof Plase geleë te Prince Alfred Hamlet en terug oor dieselfde roete.	Local	Local MBT	8
15	MBT	Y9	Prince Alfred Hamlet	Ceres	From Taxi Rank Voortrekker Road Prince Alfred Hamlet, in Church Street, in Sarel Cilliers Road, along the R303, pass Jagerskraal Crossing, pass Fairfield Crossing, Boland Eier, Vreeland to Taxi Rank Ceres in Te Vos Street and return the same route	Local	Local MBT	6

No	Mode	Route code	Origin	Destination	Route description	Route classification	Authority type	No of OI's
16	MBT	876	Tulbagh	Plase Pad 1476	Vanaf Huurmotor Staanplek te Van Der Stelstraat Tulbagh, in Pad 1476 na Plase Kruisvallei, Drosdy, Kaal-draai, Vrolikheid, Bloubank, Kleinfontein, Winterhoek, Misgund en Remhoogte en terug oor dieselfde roete.	Local	Local MBT	6
17	MBT	877	Tulbagh	Plase Pad 1461	Vanaf Huurmotor Staanplek te Van Der Stelstraat Tulbagh, links in Pad 1461 na Plase Montpelier, La Rhone, Waveren, Diggershome, TJG, Roodezant en terug oor dieselfde roete.	Local	Local MBT	8
18	MBT	878	Tulbagh	Tulbagh	Vanaf Huurmotor Staanplek te Van Der Stelstraat Tulbagh na punte geleë binne die Woongebiede van Tulbagh en terug.	Local	Local MBT	8
19	MBT	G42	Tulbagh	Ceres	Vanaf Taxi Staanplek te Spar Supermark Tulbagh, in Van Der Stelstraat, oor kruising met Stasieweg, reguit in Van der Stelstraat totdat dit R46 word, langs R46 tot Ceres, in Voortrekkerstraat, links in Vosstraat, regs in Taxi Staanplek te Reed se Plein Ceres en terug oor dieselfde roete.	Local	Local MBT	5
20	MBT	G43	Tulbagh	Ceres	Vanaf Taxi Staanplek te Spar Supermark Tulbagh, in Van Der Stelstraat, regs Stasieweg, links in R46, langs R46 tot Ceres, in Voortrekkerstraat, links in Vosstraat, regs in Taxi Staanplek te Reed se Plein Ceres en terug oor dieselfde roete.	Local	Local MBT	5
21	MBT	G44	Tulbagh	Gouda/Onrus	Vanaf Taxi Staanplek te Spar Supermark Tulbagh, in Van Der Stelstraat, regs Stasieweg, oor kruising met Stasieweg, reguit in Van Der Stelstraat totdat dit R46 word, langs R46, regs in R44 na Gouda, regs in Malvastraat Gouda na Onrus woongebied Onrus/Gouda en terug oor dieselfde roete.	Regional	Local MBT	2
22	MBT	G44	Tulbagh	Gouda/Onrus	Vanaf Taxi Staanplek te Spar Supermark Tulbagh, in Van Der Stelstraat, regs Stasieweg, oor kruising met Stasieweg, reguit in Van Der Stelstraat totdat dit R46 word, langs R46, regs in R44 na Gouda, regs in Malvastraat Gouda na Onrus woongebied Onrus/Gouda en terug oor dieselfde roete.	Regional	Long Distance (Unscheduled)	3
23	MBT	G45	Tulbagh	Twee Jongezelen	Vanaf Taxi Staanplek te Spar Supermark Tulbagh, in Van Der Stelstraat, links in T J D Pad via Roodezand na Twee Jongezelen en terug oor dieselfde roete.	Local	Local MBT	3
24	MBT	N53	Tulbagh	Plase Tulbagh	Vanaf huurmotorstaanplek Tulbagh te Van der Stelstraat in Pad 1476 na plase Wakkerdraai Theuniskraal, Vrolikheid, Muludi, Winterhoek - wes en terug oor dieselfde roete.	Local	Local MBT	4
25	MBT	G33	Wolseley	Wolseley	From Taxi Rank in Voortrekker Road Wolseley to points within the Residential Areas of Wolseley and return along the same route.	Local	Local MBT	5
26	MBT	G47	Wolseley	Ceres	Vanaf Taxi Staanplek te Eeufeesstraat Wolseley, in Eeufeesstraat, regs in Voortrekkerstraat, langs Voortrekkerstraat tot by Kluitjieskraalweg, draai om in Voortrekkerstraat langs Voortrekkerstraat, regs in Eeufeesstraat, regs in R46, in Voortrekkerstraat Ceres, links in Munnikstraat tot by Taxi Stanplek te Ceres en terug oor dieselfde roete.	Local	Local MBT	7
27	MBT	G48	Wolseley	Montana	Vanaf Taxi Staanplek te Eeufeesstraat Wolseley, in Eeufeesstraat, regs in R46, in R43 tot by Whitebridge Farm terug na R46, links in R46, in Whitestraat Montana in Angelierstraat, links in Vygiestraat, in Deborasstraat, regs in Jakopregopstraat in Vygiestraat Montana en terug oor dieselfde roete.	Local	Local MBT	5
28	MBT	G49	Wolseley	Plase Wolseley	Vanaf Taxi Staanplek te Voortrekkerstraat Wolseley, links in Katzenellenbogenweg, links in Kluitjieskraalweg, regs in Africastraat, by aflaai plek draai om, regs na Speanplaas, terug na Kluitjieskraalweg, regs in Eerstelaan links in 4de Laan, terug na Eerstelaan, links in Kluitjieskraalweg, regs na plase Dij Kuiker, Versig, Verrekyker, Malanhoogte, Mooiplaas en Eilandkloof gelee te Wolseley en terug oor dieselfde roete.	Local	Local MBT	7
29	MBT	G50	Wolseley	Plase Wolseley	Vanaf Taxi Staanplek te Eeufeesstraat Wolseley, in R45 na Plase Moreson, terug in R43 na plase Welgelee, Strathbrede, Platvlei, La Plaisante, terug in R43 na woongebied, terug in R43, regs in by Romansrivier, links na Wynkelder, terug in R43, regs in R43 tot by Worcester afrit, links na plaas DeBrug te Wolseley en terug oor dieselfde roete.	Local	Local MBT	8
30	MBT	G51	Wolseley	Plase Wolseley	Vanaf Taxi Staanplek te Eeufeesstraat Wolseley, regs in R46 tot by plaas Rosyntjiebult, in by Padkafee, Waverley Skool, terug in R46 tot y Oustasie, regs in R43 tot by Wolwekloof, Whitebridge Plaas en Newmunter te Wolseley en terug oor dieselfde roete.	Local	Local MBT	8

No	Mode	Route code	Origin	Destination	Route description	Route classification	Authority type	No of OI's
31	MBT	G52	Wolseley	Artoisstasie	Vanaf Taxi Staanplek te Eeufeesstraat Wolseley, links in Voortrekkerstraat, in R46, links in na plase Boontjiesrivier, regs in by Artoisskool, in by Artoisstasie en terug oor dieselfde roete.	Local	Local MBT	4
32	MBT	K96	Wolseley	Wolseley (Pine Valley)	From taxi rank in Voortrekker Street Wolseley to Pine Valley, AfricaSstreet, turn left into Madiba Street, right into Tsaka Street, right into Loop Street, left into Church Street, right into Matroos Street, right into Zwelitcha Street and return the same route to taxi rank in Voortrekker Street.	Local	Local MBT	3
33	MBT	K97	Wolseley	Wolseley (Montana)	From taxi rank in Voortrekker Street Wolseley to Montana, left into Collard Street, right into White Street, left into Vygie Street, left into Malva Street, right into Azalia Street, right into Kerk Street, right into Albert Street and return the same route to taxi rank in Voortrekker Street.	Local	Local MBT	3
34	MBT	K98	Wolseley	Tulbach	Vanaf staanplek Eeufeesstraat Wolseley railway station to 4 way stop, turn left into Voortrekker Street straight to R43, left into R46 to Tulbagh Van der Stel Street, left into Stasie weg, right into SA Perserving Company La Thone and off-load passengers at Cirio Del Monte South Arica (Pty) Ltd, return the same route to Wolseley staanplek Eeufeesstraat.	Local	Local MBT	3
35	MBT	R2	Op Die Berg, Distrik Ceres	Kagga Kamma, Koue Bokkeveld	Vanaf taxi staanplek te Bergsigstraat Op die Berg links in R303, regs in R355, Remhoogte, Kleinfontein, Welbedag, Wesland, Ou Muur, Rotstuin, Bronaar, Bo-plaas, Weltevrede, Morester, Sandrivier, Rosendal, Stargrow, Jonkershoek, Sneeukop, Grootrivier, Groenfontein, Rietvlei, Kagga Kamma en terug oor dieselfde roete.	National	Local MBT	6
36	MBT	R2	Op Die Berg, Distrik Ceres	Kagga Kamma, Koue Bokkeveld	Vanaf taxi staanplek te Bergsigstraat Op die Berg links in R303, regs in R355, Remhoogte, Kleinfontein, Welbedag, Wesland, Ou Muur, Rotstuin, Bronaar, Bo-plaas, Weltevrede, Morester, Sandrivier, Rosendal, Stargrow, Jonkershoek, Sneeukop, Grootrivier, Groenfontein, Rietvlei, Kagga Kamma en terug oor dieselfde roete.	National	Long Distance (Unscheduled)	4
37	MBT	R63	Ceres	Bellville	From minibus taxi rank in Vos Street Ceres, right into Voortrekker Street on the R46 to Wellington right on the R46 onto the N1 left onto the off - ramp to Durban road, proceed along Durban road left into Voortrekker Road, right into Charl Malan Street to Bellville station transport interchange and return along the same route.	Regional	Long Distance (Unscheduled)	15

ANNEXURE C: ROUTE DESCRIPTIONS FOR CWTA

As per Table 2 of Minimum requirements for ITPs

No	Mode	Route code	Origin	Destination	Route description	Route classification	Authority type	No of OI's
1	MBT	822	Nduli	Ceres	Vanaf Taxi Staanplek te Chris Hani Rylaan Nduli, reguit in Voortrekkerstraat, regs in Owenstraat, links in Rivierkantstraat, links in Hugostraat, links in Vierdelaan, regs in Faurestraat, links in Vosstraat tot by CPP Fabriek, draai om in Vosstraat, links in Joubertstraat, links in Cillierstraat, regs in Retiefstraat, links in Vosstraat Ceres en terug oor dieselfde roete.	Local	Local MBT	29
2	MBT	823	Nduli	Ceres	Vanaf Taxi Staanplek te Chris Hani Rylaan Nduli, reguit in Voortrekkerstraat tot by Taxi Staanplek Ceres en terug oor dieselfde roete.	Local	Local MBT	26
3	MBT	876	Tulbagh	Plase Pad 1476	Vanaf Huurmotor Staanplek te Van Der Stelstraat Tulbagh, in Pad 1476 na Plase Kruisvallei, Drosdy, Kaal-draai, Vrolikheid, Bloubank, Kleinfontein, Winterhoek, Misgund en Remhoogte en terug oor dieselfde roete.	Local	Local MBT	1
4	MBT	877	Tulbagh	Plase Pad 1461	Vanaf Huurmotor Staanplek te Van Der Stelstraat Tulbagh, links in Pad 1461 na Plase Montpelier, La Rhone, Waveren, Diggershome, TJG, Roodezant en terug oor dieselfde roete.	Local	Local MBT	1
5	MBT	878	Tulbagh	Tulbagh	Vanaf Huurmotor Staanplek te Van Der Stelstraat Tulbagh na punte geleë binne die Woongebiede van Tulbagh en terug.	Local	Local MBT	2
6	MBT	C10	Ceres	Agterwitzenbergvallei Dist Ceres	Vanaf Taxi Staanplek te Vosstraat Ceres, in Voortrekkerstraat, langs R46 na plase in die Agterwitzenbergvallei naamlik Slagboom, Sterkwater, Paardekloof, Wakkerstroom, Vastrap, Ou Plaas, Doornkraal, Die Eike, De Vlakte, Rosendalfontein, Esperanto, Kromfontein, Lindeshof, De Keur, Op Die Berg, Tandfontein, Donkerbos, Rietfontein, Sneeukop in Agterwitzenbergvallei dist Ceres en terug oor dieselfde roete.	Local	Local MBT	3
7	MBT	F7	Ceres	Ceres	Vanaf Taxi Staanplek te Vosstraat Ceres na punte geleë binne die Munisipale Gebied van Ceres en terug oor dieselfde roete.	Local	Local MBT	3
8	MBT	H16	Nduli	Niewedorp (Ceres)	From taxi rank in Chris Hani Road Nduli, left Voortrekker, right Vos Street into Nieuwedorp taxi rank, Ceres and return along the same route.	Local	Local MBT	33
9	MBT	L92	Chris Hani Tulbagh	Tulbach Spoorwegstasie	Vanaf punte geleë binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, tot by die Tulbagh spoorwegstasie en terug oor dieselfde roete.	Local	Local MBT	4
10	MBT	L93	Chris Hani Tulbagh	Plase Pad 1461	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, regs in Van der Stelstraat, Tulbagh, links in Pad 1461 na plase, Mountpellier, La Rhone, Waveren, Diggershome, Twee Jonge Gezellen, Roodezandt, Tulbagh en terug oor dieselfde roete.	Local	Local MBT	4
11	MBT	L94	Chris Hani Tulbagh	Plase Pad 1476	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, regs in Van der Stelstraat tulbagh, links in Pad 1476 na plase, Kruisvallei, Drosdy, Kaalstraat, Vrolikheid, Bloubank, Kleinfontein, Winterhoek, Misgund en Remhoogte en terug oor dieselfde roete.	Local	Local MBT	1
12	MBT	L95	Chris Hani Tulbagh	Tulbagh	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, regs in Van der Stelstraat, Tulbagh, tot by die taxi staanplek in Van der Stelstraat, Tulbagh en terug oor dieselfde roete.	Local	Local MBT	5
13	MBT	L97	Chris Hani Tulbagh	Ceres	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, links in Van der Stelstraat, Tulbagh, in die R46 deur Wolseley tot by Voortrekkerstraat Ceres, links in Munnikstraat tot by taxistaanplek te Ceres en terug op dieselfde roete.	Local	Local MBT	5
14	MBT	L98	Chris Hani Tulbagh	Wolseley	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, links in Van der Stelstraat, Tulbagh, in die R46, links in Voortrekkerweg-Wolseley regs in Katzenellenboggenstraat tot by die Wolseley spoorwegstasie en terug oor dieselfde roete.	Local	Local MBT	3
15	MBT	W66	Nduli	Ceres	From the taxi rank situated on Chris Hani Drive, Nduli, proceed on Chris Hani Drive, across the R46 into the residential area of Vredebes, proceed through the residential area of Vredebes, turn right onto the R46, proceed on to Voortrekker Street, Ceres, turn left in Celliers Street in to the taxi rank of Ceres and return along the same route.	Local	Local MBT	19

No	Mode	Route code	Origin	Destination	Route description	Route classification	Authority type	No of OI's
16	MBT	X10	Ceres	Agter Witzenberg Valley Farms	From taxi rank in Voortrekker Street, Ceres, turn left into Voortrekker Road, turn right into Vos Street. Proceed onto the R303 towards Hamlet, proceed through Voortrekker Street, Hamlet onto the R303 through Gydo Pass, turn left on the R303 to the farms Slagboom, Vastrap, Paardekloof, Die Eike, Sterkwater, De Vlakte, Doornkraal, Dennekruin, Welgemeen, Rosendal and return along the same route.	Local	Local MBT	25
17	MBT	X11	Ceres	De Straat	From taxi rank in Voortrekker Street, Ceres, turn left into Voortrekker Road, turn right into Vos Street. Proceed onto the R303 through the town of Prince Alfred, Hamlet, onto Gydo Pass, proceed straight onto the R303 to the farms Nooitgedacht, Bokveldskloof, Esperanto, Parys, Rocklands, De Keur, Kromfontein, Driefontein, Lochlyn, Winkelhaak, Fonteintjies, Rietfontein, Helpmekaar, Voorsorg, Wadrif, Morester, Remhoogte, Donkerbos, De Straat and return along the same route.	Local	Local MBT	25
18	MBT	X12	Ceres	Ezelfontein	From taxi rank in Voortrekker Street, Ceres, turn right into Voortrekker Road, proceed onto R46, turn right onto theEzelfontein Road to the farms Lorraine, Loxtonia, Dwarsberg, Kaalberg, Kweperfontein, Ezelfontein and return along the same route.	Local	Local MBT	25
19	MBT	X13	Ceres	Laastedrif	From taxi rank in Voortrekker Street, Ceres, turn right into Voortrekker Road, proceed onto R46, turn right onto the Swaarmoed Road towards the farms Swaarmoed, Skaaprivier, Klipfontein, Hoogland, Klondyke, Lakenvlei, Grootvlak and Laastedrift and return along the same route.	Local	Local MBT	24
20	MBT	X14	Nduli	Wolseley Station	From taxi rank in Chris Hani Drive, Nduli, proceed down Chris Hani Drive, turn left onto the R46, proceed through Voortrekker Road, Ceres, onto the R46 through Mitchell's Pass, proceed on R46, turn left into Wolseley, proceed through Euefees Street Wolseley, turn left into Voortrekker Road, turn right into Pine Valley Road to Wolseley Station and return along the same route.	Local	Local MBT	21
21	MBT	J85	Ceres	Sterkspruit	From Ceres Nduli taxi rank, Chris Hani Street, left into Ceres until Worcester to N1, De Doorns, Touwsriver, Laingsburg, Leeu Gamka, Beaufort West, right into R61, Aberdeen (N9), Graaff-Reinet, Bethesdaweg, along R61 until Queenstown, left into N6, along N6 until Aliwal North, right into Lady Grey, left to Sterkspruit and return to Aliwal North, right to R58, along R58 until Colesberg, left to N1, Beaufort West and return.	National	Long Distance (Unscheduled)	21
22	MBT	M1	Chris Hani Tulbagh	Wellington Spoorwegstasie	Vanaf punte gelee binne die woongebied van Chris Hani-Tulbagh, links in Stasieweg, regs in die R46 tot by die Wellington spoorwegstasie en terug oor dieselfde roete.	Regional	Long Distance (Unscheduled)	2
23	MBT	U93	Ceres	Wellington Spoorwegstasie	From the taxi rank in Voortrekker Street, Ceres, turn left into Voortrekker Street, proceed along Voortrekker Street onto the R46, proceed on the R46 passing the towns of Wolseley, Tulbagh, Gouda, Hermon to Wellington Railway Station and return along the same route. Please note that this authority should not allow operators to deviate from the R46 to pick up passengers in the towns of Wolseley, Tulbagh, Gouda and Hermon. Thus operators must remain on R46 from Ceres to Wellington.	Regional	Long Distance (Unscheduled)	16
24	MBT	W54	Nduli	Wellington	From the taxi rank in Chris Hani Drive Nduli proceed in Chris Hani Drive, turn left on the R46 in the direction of Ceres, continue onto Voortrekker Street, Ceres, proceed on R46 through Michell's Pass, pass the towns of Wolseley, Tulbagh, Gouda and Hermon on the R46 to Wellington Railway Station and return along the same route. Subject to the following condition: The operator will not be allowed to deviate from the R46 to enter the towns of Wolseley and Tulbagh. Operator should remain on the R46.	Regional	Long Distance (Unscheduled)	11
25	MBT	L96	Tulbagh-Van der Stel Street [MBT502]	Gouda Station South [MBT680]	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, regs in R46 in die R44, links in die hoofweg, Gouda tot by die Gouda spoorwegstasie en terug oor dieselfde roete.	Regional	Long Distance (Unscheduled)	4
26	MBT	L96	Chris Hani Tulbagh	Gouda	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, regs in R46 in die R44, links in die hoofweg, Gouda tot by die Gouda spoorwegstasie en terug oor dieselfde roete.	Regional	Local MBT	1
27	MBT	L96	Chris Hani Tulbagh	Gouda	Vanaf punte gelee binne die woongebied van Chris Hani, Tulbagh, links in Stasieweg, regs in R46 in die R44, links in die hoofweg, Gouda tot by die Gouda spoorwegstasie en terug oor dieselfde roete.	Regional	Long Distance (Unscheduled)	

ANNEXURE D: VEHICLES OPERATING BUT NOT IN PRE DATA

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
1								Y					1
2									Y				1
3								Y	Y				2
4									Y				1
5	Y												1
6									Y				1
7									Y				1
8	Y												1
9								Y	Y		Y		3
10									Y				1
11									Y				1
12									Y				1
13											Y		1
14								Y	Y				2
15									Y				1
16										Y			1
17											Y		1
18	Y	Y											2
19								Y	Y				2
20								Y					1
21											Y		1
22											Y		1
23	Y		Y										2
24	Y		Y										2
25								Y					1
26								Y					1
27								Y					1
28								Y					1
29								Y					1
30				Y									1

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
31												Y	1
32		Y											1
33	Y												1
34			Y										1
35	Y												1
36						Y							1
37	Y												1
38	Y				Y								2
39		Y	Y										2
40			Y										1
41	Y				Y								2
42	Y	Y											2
43		Y											1
44	Y												1
45			Y										1
46							Y						1
47	Y												1
48	Y												1
49	Y												1
50	Y				Y								2
51	Y												1
52	Y												1
53	Y												1
54	Y												1
55	Y												1
56	Y												1
57			Y										1
58	Y												1
59	Y												1
60			Y										1

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
61	Y												1
62	Y												1
63	Y												1
64			Y										1
65	Y	Y											2
66	Y							Y	Y				3
67					Y								1
68	Y												1
69	Y												1
70	Y												1
71					Y								1
72	Y												1
73		Y											1
74	Y		Y						Y				3
75		Y											1
76	Y												1
77	Y												1
78			Y						Y				2
79		Y											1
80							Y						1
81		Y											1
82		Y	Y										2
83		Y	Y										2
84			Y										1
85			Y										1
86	Y												1
87	Y												1
88	Y												1
89	Y												1
90	Y												1

425

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
91		Y	Y										2
92	Y												1
93			Y										1
94	Y		Y										2
95	Y												1
96	Y												1
97	Y				Y								2
98	Y												1
99	Y												1
100	Y												1
101	Y				Y								2
102	Y												1
103	Y												1
104	Y												1
105	Y												1
106	Y												1
107	Y												1
108	Y	Y											2
109	Y												1
110	Y												1
111	Y												1
112	Y		Y										2
113	Y												1
114	Y												1
115	Y												1
116	Y												1
117	Y	Y											2
118	Y												1
119	Y												1
120				Y									1

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
121		Y											1
122	Y	Y											2
123	Y												1
124	Y												1
125	Y												1
126	Y												1
127	Y												1
128	Y				Y								2
129	Y												1
130	Y												1
131	Y		Y										2
132	Y												1
133	Y												1
134	Y					Y							2
135	Y												1
136	Y												1
137						Y							1
138	Y												1
139	Y												1
140	Y												1
141	Y												1
142	Y	Y											2
143					Y								1
144	Y		Y										2
145	Y												1
146		Y											1
147			Y										1
148	Y												1
149				Y									1
150	Y		Y										2

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
151	Y		Y		Y								3
152	Y												1
153	Y				Y								2
154	Y												1
155	Y	Y											2
156	Y												1
157					Y								1
158	Y												1
159	Y												1
160		Y	Y										2
161	Y												1
162	Y												1
163		Y											1
164	Y												1
165	Y	Y											2
166				Y									1
167	Y				Y								2
168	Y												1
169	Y												1
170	Y												1
171	Y	Y											2
172	Y												1
173	Y												1
174		Y											1
175	Y				Y								2
176	Y	Y											2
177	Y												1
178	Y												1
179	Y												1
180	Y												1

Vehicle No	Routes where vehicle operated												No of routes served by vehicle
	Nduli-Ceres	Ceres - Warm Bokkeveld	Ceres informal - Op die Berg	Jumbo - Op die Berg	Ceres - Op die Berg	Ceres - Prince Alfred Hamlet	Bella Vista Thusong - Ceres	Ceres PTI - Wolseley	Ceres Informal - Tulbagh	Tulbagh - Gouda	Tulbagh - Tulbagh	Tulbagh - Farms Tulbagh	
181	Y	Y			Y				Y				4
182			Y										1
183							Y						1
184	Y												1
185	Y												1
186	Y				Y								2
187	Y												1
188		Y											1
189							Y						1
190							Y						1
191							Y						1
192			Y										1
193							Y						1
TOTAL	122	28	27	4	16	3	7	12	16	1	5	1	

ANNEXURE E: ANALYSIS OF ROUTES IN TERMS OF OPERATING LICENCES AND VEHICILES PER ROUTE

LOCAL MINIBUS TAXI SERVICES: UNIQUE OPERATING LICENCES AND VEHICLES AUTHORISED						
Association	**Route Code**	**Origin**	**Destination**	**Type**	**Unique OL's**	**Unique Vehicles**
CWTA	H16	NDULI	NIEWEDORP (CERES)	Local Minibus Taxi	36	35
CDTA	H72	CERES	ROSENDAL DISTR. CERES	Local Minibus Taxi	33	33
CWTA	822	NDULI	CERES	Local Minibus Taxi	32	31
CDTA	898	CERES	BELLA VISTA	Local Minibus Taxi	32	32
CWTA	823	NDULI	CERES	Local Minibus Taxi	29	29
CDTA	H73	CERES	DONKERBOS DISTR. CERES	Local Minibus Taxi	28	28
CDTA	H76	CERES	WOLSELEY	Local Minibus Taxi	28	28
CWTA	X10	CERES	AGTER WITZENBERG VALLEY FARMS	Local Minibus Taxi	27	26
CWTA	X11	CERES	DE STRAAT	Local Minibus Taxi	27	26
CWTA	X12	CERES	EZELFONTEIN	Local Minibus Taxi	27	26
CWTA	X13	CERES	LAASTEDRIF	Local Minibus Taxi	26	25
CDTA	H74	CERES	EZELFONTEIN DISTR. CERES	Local Minibus Taxi	25	25
CDTA	H75	CERES	LAASTEDRIF DISTR. CERES	Local Minibus Taxi	24	24
CWTA	X14	NDULI	WOLSELEY STATION	Local Minibus Taxi	23	22
CWTA	W66	NDULI	CERES	Local Minibus Taxi	22	21
CDTA	R1	OP DIE BERG, DISTRIK CERES	VISGAT, AGTER WITZENBERG	Local Minibus Taxi	14	14
CDTA	Q99	OP DIE BERG, DISTRIK CERES	CERES	Local Minibus Taxi	14	14
CDTA	D66	PRINCE ALFRED HAMLET	CERES	Local Minibus Taxi	12	12
CDTA	D65	PRINCE ALFRED HAMLET	PRINCE ALFRED HAMLET	Local Minibus Taxi	10	10
CDTA	877	TULBAGH	PLASE PAD 1461	Local Minibus Taxi	9	9
CDTA	878	TULBAGH	TULBAGH	Local Minibus Taxi	8	8
CDTA	D67	PRINCE ALFRED HAMLET	PLASE PRINCE ALFRED HAMLET	Local Minibus Taxi	8	8
CDTA	G50	WOLSELEY	PLASE WOLSELEY	Local Minibus Taxi	8	8
CDTA	G51	WOLSELEY	PLASE WOLSELEY	Local Minibus Taxi	8	8

LOCAL MINIBUS TAXI SERVICES: UNIQUE OPERATING LICENCES AND VEHICLES AUTHORISED						
Association	Route Code	Origin	Destination	Type	Unique OL's	Unique Vehicles
CDTA	875	TULBAGH	TULBAGH SPOORWEGSTASIE	Local Minibus Taxi	7	7
CDTA	876	TULBAGH	PLASE PAD 1476	Local Minibus Taxi	7	7
CDTA	C10	CERES	AGTERWITZENBERGVALLEI DIST CERES	Local Minibus Taxi	7	7
CDTA	G47	WOLSELEY	CERES	Local Minibus Taxi	7	7
CDTA	G49	WOLSELEY	PLASE WOLSELEY	Local Minibus Taxi	7	7
CDTA	R2	OP DIE BERG, DISTRIK CERES	KAGGA KAMMA, KOUE BOKKEVELD	Local Minibus Taxi	6	6
CDTA	G42	TULBAGH	CERES	Local Minibus Taxi	6	6
CDTA	Y9	PRINCE ALFRED HAMLET	CERES	Local Minibus Taxi	6	6
CDTA	G33	WOLSELEY	WOLSELEY	Local Minibus Taxi	5	5
CDTA	G43	TULBAGH	CERES	Local Minibus Taxi	5	5
CDTA	G48	WOLSELEY	MONTANA	Local Minibus Taxi	5	5
CWTA	L95	CHRIS HANI TULBAGH	TULBAGH	Local Minibus Taxi	5	5
CWTA	L97	CHRIS HANI TULBAGH	CERES	Local Minibus Taxi	5	5
CDTA	G52	WOLSELEY	ARTOISSTASIE	Local Minibus Taxi	4	4
CWTA	L92	CHRIS HANI TULBAGH	TULBACH SPOORWEGSTASIE	Local Minibus Taxi	4	4
CWTA	L93	CHRIS HANI TULBAGH	PLASE PAD 1461	Local Minibus Taxi	4	4
CDTA	N53	TULBAGH	PLASE TULBAGH	Local Minibus Taxi	4	4
CDTA	R63	CERES	BELLVILLE	Local Minibus Taxi	3	3
CWTA	C10	CERES	AGTERWITZENBERGVALLEI DIST CERES	Local Minibus Taxi	3	3
CWTA	F7	CERES	CERES	Local Minibus Taxi	3	3
CDTA	G44	TULBAGH	GOUDA/ONRUS	Local Minibus Taxi	3	3
CDTA	G45	TULBAGH	TWEE JONGEZELEN	Local Minibus Taxi	3	3
CDTA	K96	WOLSELEY	WOLSELEY (PINE VALLEY)	Local Minibus Taxi	3	3
CDTA	K97	WOLSELEY	WOLSELEY (MONTANA)	Local Minibus Taxi	3	3

LOCAL MINIBUS TAXI SERVICES: UNIQUE OPERATING LICENCES AND VEHICLES AUTHORISED						
Association	**Route Code**	**Origin**	**Destination**	**Type**	**Unique OL's**	**Unique Vehicles**
CDTA	K98	WOLSELEY	TULBACH	Local Minibus Taxi	3	3
CWTA	L98	CHRIS HANI TULBAGH	WOLSELEY	Local Minibus Taxi	3	3
CWTA	878	TULBAGH	TULBAGH	Local Minibus Taxi	2	2
CWTA	U93	CERES	WELLINGTON	Local Minibus Taxi	2	2
CWTA	W54	NDULI	WELLINGTON	Local Minibus Taxi	2	2
CWTA	876	TULBAGH	PLASE PAD 1476	Local Minibus Taxi	1	1
CWTA	877	TULBAGH	PLASE PAD 1461	Local Minibus Taxi	1	1
CDTA	F7	CERES	CERES	Local Minibus Taxi	1	1
CWTA	J85	CERES	STERKSPRUIT	Local Minibus Taxi	1	1
CWTA	L94	CHRIS HANI TULBAGH	PLASE PAD 1476	Local Minibus Taxi	1	1
CWTA	L96	CHRIS HANI TULBAGH	GOUDA	Local Minibus Taxi	1	1
CWTA	M1	CHRIS HANI TULBAGH	WELLINGTON SPOORWEGSTASIE	Local Minibus Taxi	1	1

LONG DISTANCE (UNSCHEDULED) SERVICES: UNIQUE OPERATING LICENCES AND VEHICLES AUTHORISED						
Association	**Route Code**	**Origin**	**Destination**	**Type**	**Unique OL's**	**Unique Vehicles**
CWTA	K1	NDULI	STERKSPRUIT	Long Distance (Unscheduled)	39	39
CWTA	T93	CERES	ZASTRON	Long Distance (Unscheduled)	28	27
CDTA	J85	CERES	STERKSPRUIT	Long Distance (Unscheduled)	26	26
CWTA	M98	NDULI, CERES	STERKSPRUIT	Long Distance (Unscheduled)	26	25
CWTA	J85	CERES	STERKSPRUIT	Long Distance (Unscheduled)	23	22
CWTA	X15	NDULI	ZASTRON	Long Distance (Unscheduled)	23	22
CDTA	T77	CERES	STERKSPRUIT	Long Distance (Unscheduled)	19	19
CWTA	U93	CERES	WELLINGTON	Long Distance (Unscheduled)	15	15
CDTA	R63	CERES	BELLVILLE	Long Distance (Unscheduled)	12	12
CDTA	T87	CERES	STERKSPRUIT	Long Distance (Unscheduled)	12	12
CWTA	W54	NDULI	WELLINGTON	Long Distance (Unscheduled)	11	11
CDTA	R2	OP DIE BERG, DISTRIK CERES	KAGGA KAMMA, KOUE BOKKEVELD	Long Distance (Unscheduled)	5	5
CWTA	L96	CHRIS HANI TULBAGH	GOUDA	Long Distance (Unscheduled)	4	4
CDTA	G44	TULBAGH	GOUDA/ONRUS	Long Distance (Unscheduled)	3	3
CWTA	J86	NDULI	STERKSPRUIT	Long Distance (Unscheduled)	3	3
CDTA	K99	WOLSELEY	GOUDA	Long Distance (Unscheduled)	3	3
CDTA	L1	WOLSELEY	WORCESTER	Long Distance (Unscheduled)	3	3
CDTA	L2	WOLSELEY	WELLINGTON	Long Distance (Unscheduled)	3	3
CWTA	L99	CHRIS HANI TULBAGH	WORCESTER	Long Distance (Unscheduled)	3	3
CDTA	D46	TULBAGH	WELLINGTON	Long Distance (Unscheduled)	1	1
CWTA	M1	CHRIS HANI TULBAGH	WELLINGTON SPOORWEGSTASIE	Long Distance (Unscheduled)	1	1
CDTA	Q82	WOLSELEY	ELLIOT	Long Distance (Unscheduled)	1	1

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