3(b)

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 31/08/2026

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
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
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		
<u>Revenue - Functional</u>												
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**
<u>Expenditure - Functional</u>												
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)**

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**

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**

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)**

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		
<u>Revenue by Vote</u>	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**
<u>Expenditure by Vote</u>	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	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	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								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
			3	4	5	6	7	8	9	10
R thousands		A	A1	B	C	D	E	F	G	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									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		
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%*

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	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
Exchange revenue												
Service charges - Electricity	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**
Service charges - Water	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**
Service charges - Waste Water Management	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**
Service charges - Waste Management	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**
Sales of Goods and Rendering of Services												
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 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
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

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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
Interest Receivables												
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**
Operational Revenue - Service Charges												
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**
EXPENDITURE ITEMS:												
Employee related costs												
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**
Remuneration of Councillors												
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 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
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

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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

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

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		
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 Audited Outcome	2024/25 Audited Outcome	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	2026/27 Medium Term Revenue & Expenditure Framework 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 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework 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

	Ref.										
	8	Using public tap (at least min.service level)	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
	8	Using public tap (at least min.service level)	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 Outcome	2024/25 Outcome	2025/26 Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework 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

Description	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	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	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
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 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
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**

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
		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		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**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
Community Assets		**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
Other assets		**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
Computer Equipment		**152**	**152**	**–**	**–**	**–**	**–**	**–**	**–**	**152**	**164**	**177**
Computer Equipment		152	152	–	–	–	–	–	–	152	164	177
Furniture and Office Equipment		**8**	**8**	**–**	**–**	**–**	**–**	**–**	**–**	**8**	**9**	**10**
Furniture and Office Equipment		8	8	–	–	–	–	–	–	8	9	10
Machinery and Equipment		**191**	**191**	**–**	**–**	**–**	**–**	**–**	**–**	**191**	**206**	**222**

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	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		
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**	**–**			**–**