Monthly Budget Statement Report
Section 71 for August 2026

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

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

<u>Glossary (Continued)</u>

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

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

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

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

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

2.3 Maandelikse begroting state

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

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

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

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

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

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

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

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

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

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

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

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

A MAYOR'S REPORT

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

The unwillingness / unability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R 24.7 million in comparison to the prior month figure of R 27.1 million.

The monthly billing was also done as scheduled and during this process 21 270 accounts amounting to R 64 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 9.3 million.

The indigent cost to the municipality for the month amounts to R 3.2 million in comparison to the prior month figure of R 3.09 millon.

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 64% in comparison to a rate of 69% for the same month in the previous year.

A significant contributor for the low collection rate is the billing of the annual rates in July which is due in September.

The current collection rate is in line with prior year trends.

The municipality issued orders to the value of R 54 million of which R 1 985 881 was in terms of deviations.

The municipality currently has R 139 million in its primary bank account and nothing in investments. The bank balance at the end of the previous month was R 183 million.

The calculated cost coverage ratio of the municipality as at the end of August 2026 is 2 months.

An amount of R 24 million was paid to Eskom to provide an additional 5 MWA electricity.

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

EXECUTIVE MAYOR: MR TE ABRAHAMS

A BURGEMEESTERS VERSLAG

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R 24.7 miljoen in vergelyking met die vorige maand syfer van R 27.1 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 21 270 rekeninge ten bedrae van R 64 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 9.3 miljoen.

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

Die opgehoopte debiteure-invorderingsteiken vir die jaar is 94%, en die werklike opgehoopte debiteure-invordering vir die jaar tot op datum is 64% in vergelyking met 'n koers van 69% vir dieselfde maand in die vorige jaar.

Die lae invorderingskoers is grootendeels toeskryfbaar aan die eiendomsbelasting wat in Julie gehef is en eers September betaalbaar is.

Die invorderingskoers is in lyn met die verhaling van vorige jare.

Die munisipaliteit het bestellings ter waarde van R 54 miljoen uitgereik, waarvan R 1 985 881 ten opsigte van afwykings is.

Die munisipaliteit het R 139 miljoen in die primêre bankrekening en geen beleggings. Die bankbalans aan die einde van die vorige maand was R 183 miljoen.

Die berekende koste dekking verhouding soos aan die einde van August 2026 is 2 maande..

n Bedrag van R 24 miljoen is aan Eskom betaal vir die voorsiening van 'n addisionele 5 MWA elektrisiteit.

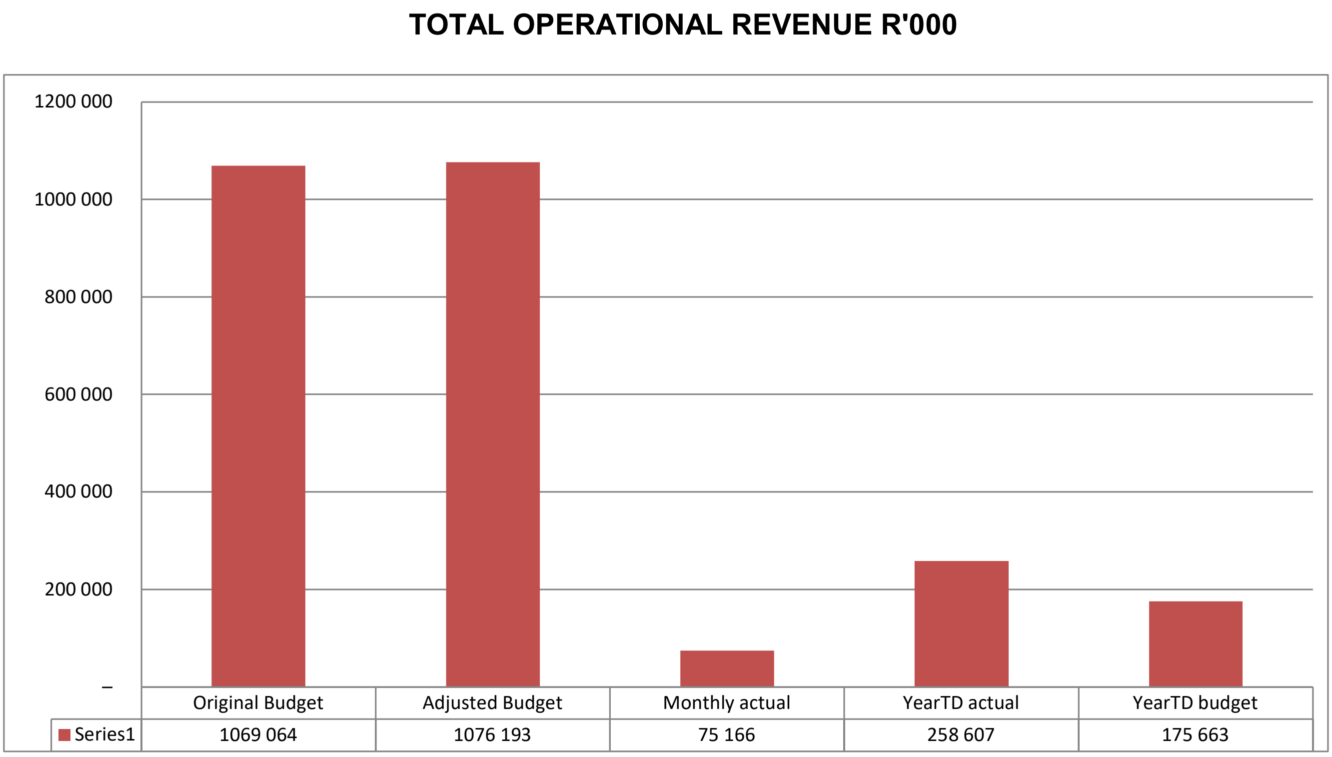
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien 'n opsomming van die finansiele inligting:

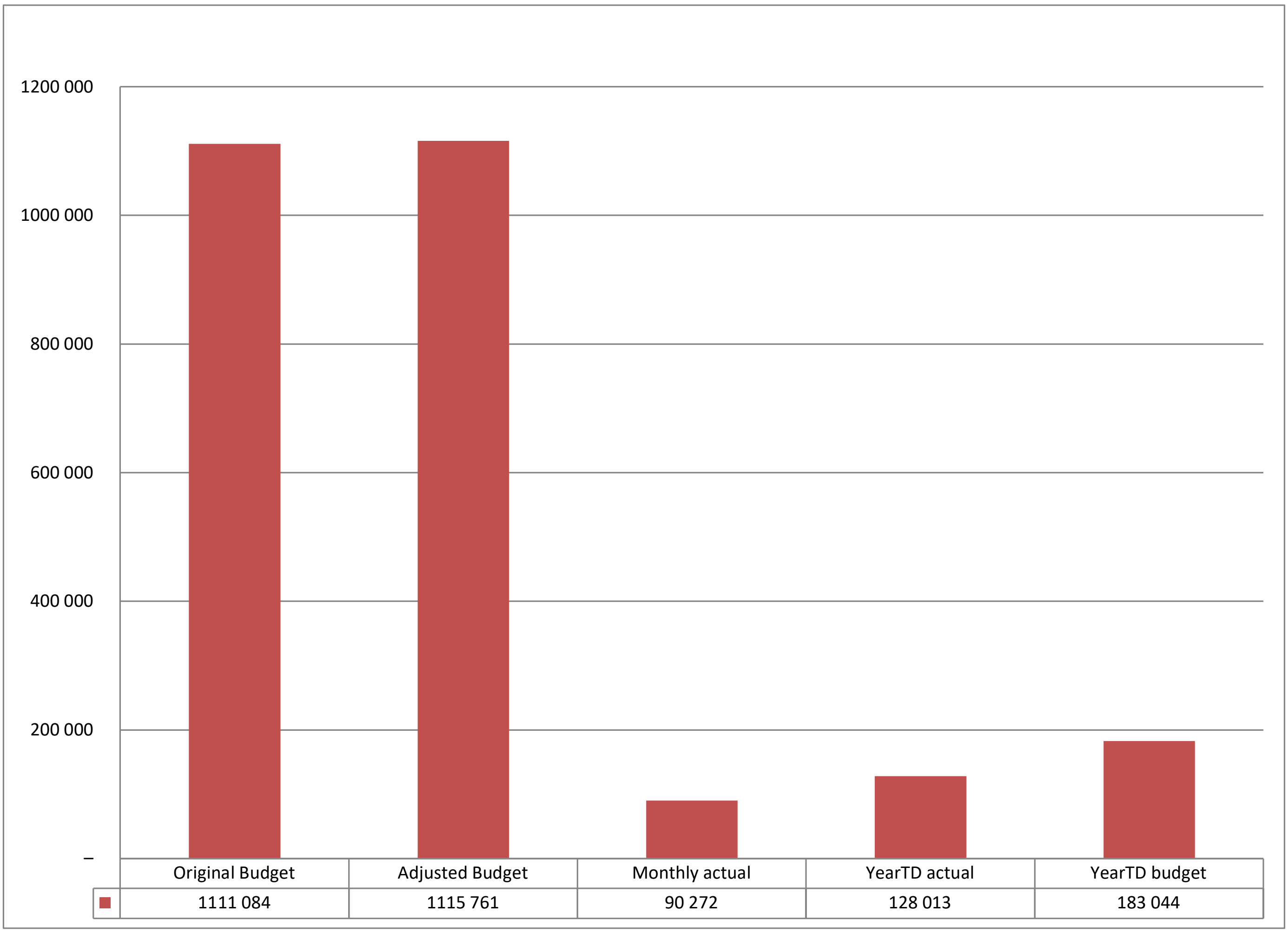
UITVOERENDE BURGEMEESTER: MNR TE ABRAHAMS



For the period 1 July 2026 to 31 August 2027, 24.03% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2026 to 31 Augustus 2027, is 24.03% van die begrote operasionele inkomste gehef.

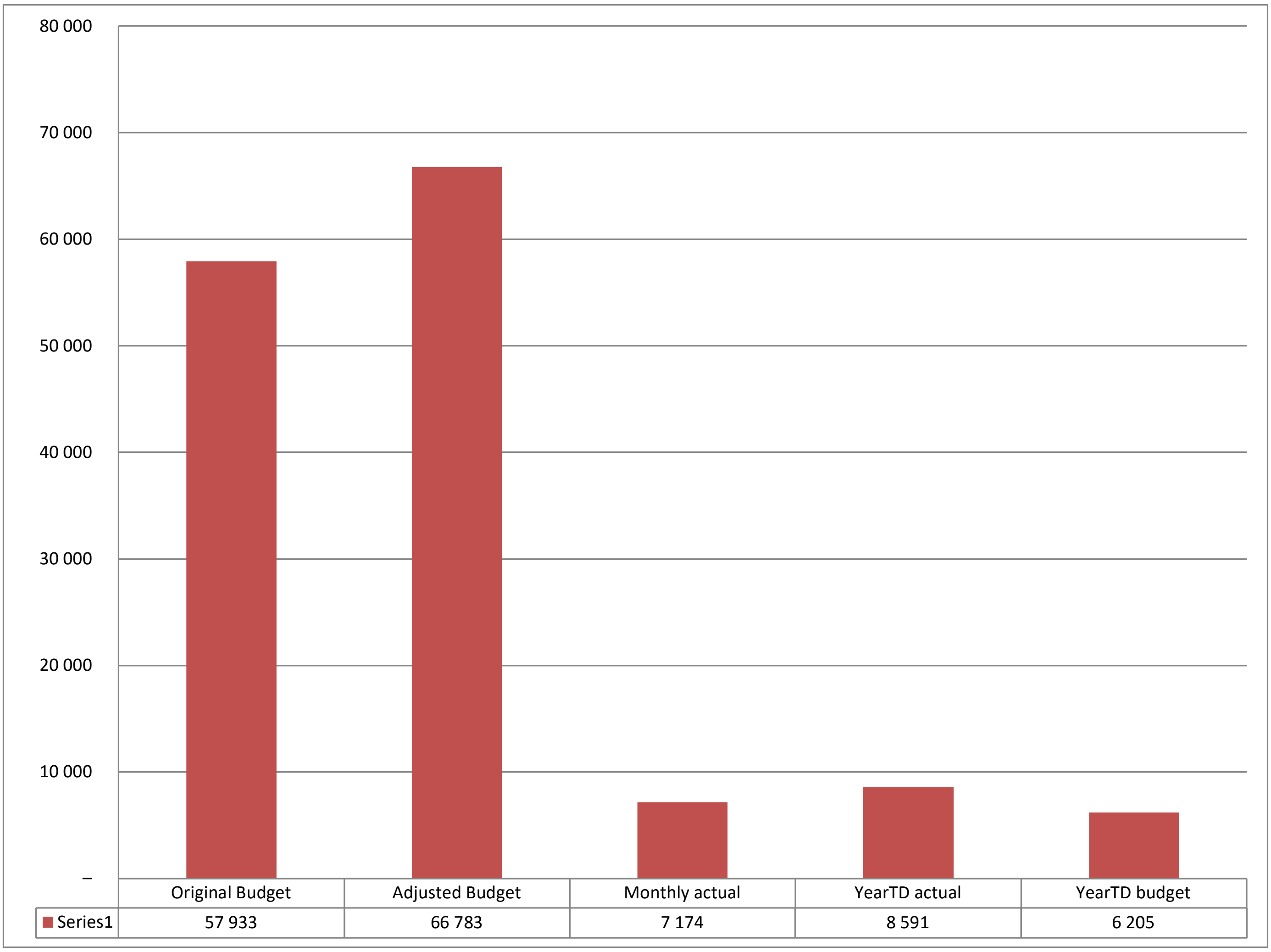
TOTAL OPERATIONAL EXPENDITURE R'000



For the period 1 July 2026 to 31 August 2027, 11.47% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2026 to 31 Augustus 2027, is 11.47% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 July 2026 to 31 August 2027, 12.86% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2026 to 31 Augustus 2027, is 12.86% van die begrote kapitale uitgawes aangegaan.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M02 August

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	116 790	127 331	127 331	7 244	59 245	21 222	38 023	179%	127 331
Service charges	606 385	653 656	653 656	58 896	117 390	108 943	8 448	8%	653 656
Investment revenue	14 961	17 332	17 332	1 773	1 773	2 889	(1 115)	-39%	17 332
Transfers and subsidies - Operational	162 911	196 336	203 411	223	69 760	30 645	39 115	128%	203 411
Other own revenue	96 790	74 409	74 463	7 030	10 438	11 964	(1 526)	-13%	74 463
Total Revenue (excluding capital transfers and contributions)	997 838	**1 069 064**	**1 076 193**	**75 166**	**258 607**	**175 663**	**82 945**	**47%**	**1 076 193**
Employee costs	291 161	327 197	331 144	26 564	51 180	55 191	(4 010)	-7%	331 144
Remuneration of Councillors	12 504	13 758	13 758	1 029	2 072	2 293	(220)	-10%	13 758
Depreciation, amortisation and impairment	45 612	38 181	38 181	1	1	6 363	(6 362)	-100%	38 181
Interest, Dividends and Rent on Land	10 779	10 789	10 789	155	311	1 798	(1 487)	-83%	10 789
Inventory consumed and bulk purchases	457 552	497 608	497 918	52 362	55 021	82 899	(27 878)	-34%	497 918
Transfers and subsidies	2 777	14 153	14 200	96	208	403	(195)	-48%	14 200
Other expenditure	260 004	209 398	209 771	10 065	19 220	34 097	(14 878)	-44%	209 771
Total Expenditure	1 080 388	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/(Deficit)	(82 551)	**(42 020)**	**(39 568)**	**(15 106)**	**130 594**	**(7 382)**	**137 976**	**-1869%**	**(39 568)**
Transfers and subsidies - capital (monetary allocations)	27 879	35 003	35 364	–	–	1 392	(1 392)	-100%	35 364
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(54 672)	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	(54 672)	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(54 672)	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Capital expenditure & funds sources									
Capital expenditure	142 056	**57 934**	**66 783**	**7 174**	**8 591**	**6 206**	**2 384**	**38%**	**66 783**
Capital transfers recognised	28 736	35 003	36 680	6 841	7 929	3 023	4 907	162%	36 680
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	18 302	–	–	–	–	–	–	–	–
Internally generated funds	49 838	24 300	31 372	333	662	3 167	(2 505)	-79%	31 372
Total sources of capital funds	96 876	**59 303**	**68 052**	**7 174**	**8 591**	**6 190**	**2 401**	**39%**	**68 052**
Financial position									
Total current assets	271 940	307 972	306 308		89 685				(253 582)
Total non current assets	1 251 605	1 290 478	1 299 428		60 126				1 337 608
Total current liabilities	138 484	178 102	182 575		(59 083)				(755 093)
Total non current liabilities	101 180	180 217	180 217		62 130				156 393
Community wealth/Equity	1 219 235	1 238 456	1 250 326		163 545				1 245 472
Cash flows									
Net cash from (used) operating	13 387	146 486	153 108	(34 830)	9 076	14 441	5 364	37%	1 133 528
Net cash from (used) investing	(95 015)	–	–	(7 881)	(13 205)	–	13 205	–	–
Net cash from (used) financing	20 499	–	–	148	(818)	–	818	–	–
Cash/cash equivalents at the month/year end	**137 507**	**373 752**	**380 374**	**–**	**132 561**	**241 706**	**109 146**	**45%**	**1 271 035**
Debtors & creditors analysis	**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**
Debtors Age Analysis									
Total By Income Source	99 098	10 236	5 770	6 213	5 061	4 882	40 395	185 872	357 526
Creditors Age Analysis									
Total Creditors	1 528	–	–	–	–	–	–	–	1 528

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**148 594**	**170 936**	**170 936**	**9 915**	**62 891**	**26 868**	36 023	134%	**170 936**
Executive and council		37	35	35	3	6	6	0	3%	35
Finance and administration		148 557	170 901	170 901	9 912	62 885	26 862	36 023	134%	170 901
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**218 305**	**196 505**	**196 531**	**4 655**	**74 987**	**29 452**	45 535	155%	**196 531**
Community and social services		170 413	156 942	156 942	214	69 737	24 822	44 915	181%	156 942
Sport and recreation		13 279	8 704	8 704	293	546	1 451	(905)	-62%	8 704
Public safety		24 574	18 431	18 457	4 134	4 674	3 072	1 602	52%	18 457
Housing		10 039	12 428	12 428	14	30	108	(77)	-72%	12 428
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**14 247**	**12 267**	**14 315**	**276**	**407**	**2 177**	(1 770)	-81%	**14 315**
Planning and development		5 948	2 882	3 044	276	407	507	(100)	-20%	3 044
Road transport		7 847	9 373	9 373	–	–	1 354	(1 354)	-100%	9 373
Environmental protection		452	12	1 898	–	–	316	(316)	-100%	1 898
Trading services		**644 345**	**724 205**	**729 620**	**60 315**	**120 310**	**118 532**	1 779	2%	**729 620**
Energy sources		470 878	520 873	520 873	48 740	87 710	86 312	1 398	2%	520 873
Water management		76 826	83 233	83 648	5 025	10 559	12 203	(1 644)	-13%	83 648
Waste water management		52 451	64 522	64 522	3 119	15 078	10 754	4 325	40%	64 522
Waste management		44 191	55 576	60 576	3 432	6 963	9 263	(2 299)	-25%	60 576
Other	4	**225**	**155**	**155**	**5**	**12**	**26**	**(14)**	**-55%**	**155**
Total Revenue - Functional	2	**1 025 716**	**1 104 067**	**1 111 557**	**75 166**	**258 607**	**177 055**	**81 552**	**46%**	**1 111 557**
Expenditure - Functional										
Governance and administration		**184 462**	**176 191**	**171 547**	**12 957**	**26 732**	**27 809**	(1 076)	-4%	**171 547**
Executive and council		41 295	37 273	37 276	2 810	5 984	6 046	(62)	-1%	37 276
Finance and administration		139 443	132 384	127 736	9 846	20 140	20 674	(534)	-3%	127 736
Internal audit		3 725	6 535	6 535	301	608	1 089	(481)	-44%	6 535
Community and public safety		**158 769**	**173 924**	**179 593**	**12 474**	**21 751**	**27 859**	(6 108)	-22%	**179 593**
Community and social services		33 915	34 379	36 197	2 848	5 382	5 924	(541)	-9%	36 197
Sport and recreation		45 293	52 506	52 396	3 198	5 565	8 733	(3 168)	-36%	52 396
Public safety		63 008	67 587	71 547	5 713	9 579	11 925	(2 345)	-20%	71 547
Housing		16 552	19 453	19 453	715	1 224	1 278	(54)	-4%	19 453
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 935**	**49 190**	**49 359**	**3 152**	**5 355**	**8 227**	(2 872)	-35%	**49 359**
Planning and development		17 539	19 121	19 240	1 528	2 886	3 207	(320)	-10%	19 240
Road transport		27 674	24 909	24 925	1 509	2 280	4 154	(1 874)	-45%	24 925
Environmental protection		2 722	5 161	5 195	116	189	866	(677)	-78%	5 195
Trading services		**688 171**	**710 667**	**714 104**	**61 593**	**74 079**	**118 957**	(44 878)	-38%	**714 104**
Energy sources		478 921	514 445	514 398	53 497	57 418	85 733	(28 315)	-33%	514 398
Water management		75 037	53 872	53 522	2 628	6 076	8 860	(2 785)	-31%	53 522
Waste water management		67 393	57 193	56 627	2 257	4 765	9 438	(4 673)	-50%	56 627
Waste management		66 820	85 157	89 556	3 211	5 821	14 926	(9 104)	-61%	89 556
Other		**1 050**	**1 111**	**1 158**	**96**	**96**	**193**	**(97)**	**-50%**	**1 158**
Total Expenditure - Functional	3	**1 080 388**	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/ (Deficit) for the year		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional	1									
Municipal governance and administration		**148 594**	**170 936**	**170 936**	**9 915**	**62 891**	**26 868**	36 023	134%	**170 936**
Executive and council		37	35	35	3	6	6	0	3%	35
Mayor and Council		37	35	35	3	6	6	0	3%	35
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		148 557	170 901	170 901	9 912	62 885	26 862	36 023	134%	170 901
Administrative and Corporate Support		0	12	12	–	–	2	(2)	-100%	12
Asset Management		–	–	–	–	–	–	–	–	–
Finance		147 995	164 579	164 579	9 909	62 843	26 719	36 124	135%	164 579
Fleet Management		300	5 462	5 462	–	–	–	–	–	5 462
Human Resources		183	747	747	–	39	125	(85)	-68%	747
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	6	6	–	–	1	(1)	-100%	6
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		79	95	95	3	3	16	(13)	-82%	95
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**218 305**	**196 505**	**196 531**	**4 655**	**74 987**	**29 452**	**45 535**	**155%**	**196 531**
Community and social services		**170 413**	**156 942**	**156 942**	**214**	**69 737**	**24 822**	**44 915**	**181%**	**156 942**
Aged Care		157 973	135 648	135 648	180	69 673	22 608	47 065	208%	135 648
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		377	296	296	7	12	49	(37)	-75%	296
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		368	1 610	1 610	16	33	77	(44)	-57%	1 610
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		11 695	19 388	19 388	11	19	2 088	(2 069)	-99%	19 388
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**13 279**	**8 704**	**8 704**	**293**	**546**	**1 451**	**(905)**	**-62%**	**8 704**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		7 965	8 550	8 550	280	515	1 425	(910)	-64%	8 550
Sports Grounds and Stadiums		5 315	154	154	13	31	26	6	22%	154
Public safety		**24 574**	**18 431**	**18 457**	**4 134**	**4 674**	**3 072**	**1 602**	**52%**	**18 457**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		911	8	8	0	0	1	(1)	-90%	8
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		23 663	18 422	18 449	4 134	4 673	3 070	1 603	52%	18 449
Pounds		–	–	–	–	–	–	–	–	–
Housing		**10 039**	**12 428**	**12 428**	**14**	**30**	**108**	**(77)**	**-72%**	**12 428**
Housing		10 039	12 428	12 428	14	30	108	(77)	-72%	12 428

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**14 247**	**12 267**	**14 315**	**276**	**407**	**2 177**	**(1 770)**	**-81%**	**14 315**
Planning and development		**5 948**	**2 882**	**3 044**	**276**	**407**	**507**	**(100)**	**-20%**	**3 044**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		203	755	917	–	–	153	(153)	-100%	917
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		4 697	2 127	2 127	276	407	355	53	15%	2 127
Project Management Unit		1 047	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**7 847**	**9 373**	**9 373**	**–**	**–**	**1 354**	**(1 354)**	**-100%**	**9 373**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		7 847	9 373	9 373	–	–	1 354	(1 354)	-100%	9 373
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**452**	**12**	**1 898**	**–**	**–**	**316**	**(316)**	**-100%**	**1 898**
Biodiversity and Landscape		452	12	1 898	–	–	316	(316)	-100%	1 898
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**644 345**	**724 205**	**729 620**	**60 315**	**120 310**	**118 532**	**1 779**	**2%**	**729 620**
Energy sources		**470 878**	**520 873**	**520 873**	**48 740**	**87 710**	**86 312**	**1 398**	**2%**	**520 873**
Electricity		467 878	520 873	520 873	48 740	87 710	86 312	1 398	2%	520 873
Street Lighting and Signal Systems		2 999	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**76 826**	**83 233**	**83 648**	**5 025**	**10 559**	**12 203**	**(1 644)**	**-13%**	**83 648**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		70 235	73 272	73 687	5 025	10 559	12 203	(1 644)	-13%	73 687
Water Storage		6 591	9 961	9 961	–	–	–	–	–	9 961
Waste water management		**52 451**	**64 522**	**64 522**	**3 119**	**15 078**	**10 754**	**4 325**	**40%**	**64 522**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		52 451	64 522	64 522	3 119	15 078	10 754	4 325	40%	64 522
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**44 191**	**55 576**	**60 576**	**3 432**	**6 963**	**9 263**	**(2 299)**	**-25%**	**60 576**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		44 191	55 576	55 576	3 432	6 963	9 263	(2 299)	-25%	55 576
Street Cleaning		–	–	5 000	–	–	–	–	–	5 000
Other		**225**	**155**	**155**	**5**	**12**	**26**	**(14)**	**-55%**	**155**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		225	155	155	5	12	26	(14)	-55%	155
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 025 716**	**1 104 067**	**1 111 557**	**75 166**	**258 607**	**177 055**	**81 552**	**46%**	**1 111 557**
Expenditure - Functional										
Municipal governance and administration		**184 462**	**176 191**	**171 547**	**12 957**	**26 732**	**27 809**	**(1 076)**	**-4%**	**171 547**

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Executive and council		41 295	37 273	37 276	2 810	5 984	6 046	(62)	-1%	37 276
Mayor and Council		23 896	18 708	18 708	1 338	2 797	3 118	(321)	-10%	18 708
Municipal Manager, Town Secretary and Chief Executive		17 399	18 564	18 568	1 472	3 188	2 928	260	9%	18 568
Finance and administration		139 443	132 384	127 736	9 846	20 140	20 674	(534)	-3%	127 736
Administrative and Corporate Support		12 430	22 568	18 568	1 340	1 904	3 095	(1 191)	-38%	18 568
Asset Management		108	361	361	4	13	60	(48)	-79%	361
Finance		48 900	41 899	41 379	2 609	9 315	6 712	2 603	39%	41 379
Fleet Management		5 876	5 463	5 463	353	676	910	(234)	-26%	5 463
Human Resources		43 921	31 290	31 310	3 516	4 371	4 787	(416)	-9%	31 310
Information Technology		6 172	6 666	6 666	223	425	1 111	(686)	-62%	6 666
Legal Services		2 730	3 635	3 635	300	440	606	(166)	-27%	3 635
Marketing, Customer Relations, Publicity and Media Co-ordination		5 835	6 323	6 276	437	882	1 046	(164)	-16%	6 276
Property Services		3 086	1 177	1 177	82	193	196	(3)	-2%	1 177
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		9 880	11 933	11 933	940	1 838	1 989	(151)	-8%	11 933
Valuation Service		506	1 069	969	42	84	161	(78)	-48%	969
Internal audit		3 725	6 535	6 535	301	608	1 089	(481)	-44%	6 535
Governance Function		3 725	6 535	6 535	301	608	1 089	(481)	-44%	6 535
Community and public safety		**158 769**	**173 924**	**179 593**	**12 474**	**21 751**	**27 859**	**(6 108)**	**-22%**	**179 593**
Community and social services		**33 915**	**34 379**	**36 197**	**2 848**	**5 382**	**5 924**	**(541)**	**-9%**	**36 197**
Aged Care		8 465	2 398	4 216	658	1 241	615	626	102%	4 216
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		4 496	5 834	5 834	374	724	972	(248)	-26%	5 834
Child Care Facilities		73	99	99	–	–	17	(17)	-100%	99
Community Halls and Facilities		8 531	11 570	11 570	685	1 231	1 907	(675)	-35%	11 570
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		33	83	83	–	9	14	(5)	-34%	83
Education		–	0	0	–	–	0	(0)	-100%	0
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		12 303	14 394	14 394	1 131	2 177	2 399	(222)	-9%	14 394
Literacy Programmes		13	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**45 293**	**52 506**	**52 396**	**3 198**	**5 565**	**8 733**	**(3 168)**	**-36%**	**52 396**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		12 295	17 464	17 464	953	1 787	2 911	(1 123)	-39%	17 464
Recreational Facilities		21 728	23 132	23 132	1 353	2 267	3 855	(1 589)	-41%	23 132
Sports Grounds and Stadiums		11 270	11 911	11 801	892	1 511	1 967	(456)	-23%	11 801
Public safety		**63 008**	**67 587**	**71 547**	**5 713**	**9 579**	**11 925**	**(2 345)**	**-20%**	**71 547**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		12 005	17 593	17 743	848	1 682	2 957	(1 275)	-43%	17 743
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		51 004	49 994	53 805	4 865	7 898	8 967	(1 070)	-12%	53 805
Pounds		–	–	–	–	–	–	–	–	–
Housing		**16 552**	**19 453**	**19 453**	**715**	**1 224**	**1 278**	**(54)**	**-4%**	**19 453**
Housing		16 528	19 425	19 425	710	1 219	1 274	(55)	-4%	19 425
Informal Settlements		25	28	28	5	5	5	0	10%	28
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 935**	**49 190**	**49 359**	**3 152**	**5 355**	**8 227**	**(2 872)**	**-35%**	**49 359**
Planning and development		**17 539**	**19 121**	**19 240**	**1 528**	**2 886**	**3 207**	**(320)**	**-10%**	**19 240**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 928	3 692	3 692	239	472	615	(143)	-23%	3 692
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		3 208	3 287	3 406	286	536	568	(32)	-6%	3 406
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		8 138	9 012	9 012	715	1 302	1 502	(200)	-13%	9 012
Project Management Unit		3 265	3 129	3 129	288	577	522	55	11%	3 129
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**27 674**	**24 909**	**24 925**	**1 509**	**2 280**	**4 154**	**(1 874)**	**-45%**	**24 925**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		27 674	24 909	24 925	1 509	2 280	4 154	(1 874)	-45%	24 925
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**2 722**	**5 161**	**5 195**	**116**	**189**	**866**	**(677)**	**-78%**	**5 195**
Biodiversity and Landscape		2 722	5 161	5 195	116	189	866	(677)	-78%	5 195
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**688 171**	**710 667**	**714 104**	**61 593**	**74 079**	**118 957**	**(44 878)**	**-38%**	**714 104**
Energy sources		**478 921**	**514 445**	**514 398**	**53 497**	**57 418**	**85 733**	**(28 315)**	**-33%**	**514 398**
Electricity		473 455	510 669	510 643	53 318	57 016	85 107	(28 092)	-33%	510 643
Street Lighting and Signal Systems		5 466	3 776	3 755	179	402	626	(224)	-36%	3 755
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**75 037**	**53 872**	**53 522**	**2 628**	**6 076**	**8 860**	**(2 785)**	**-31%**	**53 522**
Water Treatment		196	336	336	15	32	56	(24)	-43%	336
Water Distribution		70 886	50 215	49 865	2 570	4 068	8 251	(4 183)	-51%	49 865
Water Storage		3 956	3 321	3 321	43	1 976	554	1 422	257%	3 321
Waste water management		**67 393**	**57 193**	**56 627**	**2 257**	**4 765**	**9 438**	**(4 673)**	**-50%**	**56 627**
Public Toilets		2 234	2 329	2 329	166	336	388	(52)	-13%	2 329
Sewerage		58 659	47 103	46 537	1 665	3 581	7 756	(4 175)	-54%	46 537
Storm Water Management		6 436	7 758	7 758	426	848	1 293	(445)	-34%	7 758
Waste Water Treatment		64	3	3	–	–	1	(1)	-100%	3
Waste management		**66 820**	**85 157**	**89 556**	**3 211**	**5 821**	**14 926**	**(9 104)**	**-61%**	**89 556**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		12 127	33 024	33 024	598	697	5 504	(4 807)	-87%	33 024
Solid Waste Removal		54 660	52 024	52 051	2 611	5 120	8 675	(3 555)	-41%	52 051
Street Cleaning		33	109	4 481	3	5	747	(742)	-99%	4 481
Other		**1 050**	**1 111**	**1 158**	**96**	**96**	**193**	**(97)**	**-50%**	**1 158**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	8	8	–	–	1	(1)	-100%	8
Markets		–	–	–	–	–	–	–	–	–
Tourism		1 050	1 103	1 150	96	96	192	(96)	-50%	1 150
Total Expenditure - Functional	3	**1 080 388**	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/ (Deficit) for the year		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		144 650	161 172	161 172	9 717	62 376	26 151	36 225	139%	161 172
Vote 2 - Community Services		195 700	177 608	179 657	541	70 357	26 836	43 521	162%	179 657
Vote 3 - Corporate Services		23 883	19 372	19 399	4 137	4 719	3 204	1 515	47%	19 399
Vote 4 - Technical Services		659 184	736 140	741 555	60 714	121 043	119 402	1 640	1%	741 555
Vote 5 - Municipal Manager		1 834	782	782	57	114	130	(17)	-13%	782
Total Revenue by Vote	2	**1 025 250**	**1 095 074**	**1 102 564**	**75 166**	**258 607**	**175 723**	**82 885**	**47%**	**1 102 564**
Expenditure by Vote	1									
Vote 1 - Financial Services		59 055	54 624	54 004	3 644	11 375	8 917	2 458	28%	54 004
Vote 2 - Community Services		117 655	134 755	136 766	8 214	15 006	20 642	(5 636)	-27%	136 766
Vote 3 - Corporate Services		148 148	141 171	141 001	12 161	19 051	23 047	(3 997)	-17%	141 001
Vote 4 - Technical Services		734 042	756 687	760 142	64 702	79 298	126 464	(47 166)	-37%	760 142
Vote 5 - Municipal Manager		18 553	23 847	23 847	1 551	3 284	3 974	(691)	-17%	23 847
Total Expenditure by Vote	2	**1 077 452**	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/ (Deficit) for the year	2	**(52 202)**	**(16 010)**	**(13 196)**	**(15 106)**	**130 594**	**(7 322)**	**137 916**	**-1884%**	**(13 196)**

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		**144 650**	**161 172**	**161 172**	**9 717**	**62 376**	**26 151**	36 225	139%	**161 172**
1.1 - Direcrtor: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		116 449	128 019	128 019	7 189	59 223	21 337	37 886	178%	128 019
1.3 - Financial Administrastion		28 123	32 741	32 741	2 525	3 150	4 746	(1 595)	-34%	32 741
1.4 - Credit Control		–	316	316	–	–	53	(53)	-100%	316
1.5 - Supply Chain & Expenditure		79	95	95	3	3	16	(13)	-82%	95
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**195 700**	**177 608**	**179 657**	**541**	**70 357**	**26 836**	43 521	162%	**179 657**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		377	296	296	7	12	49	(37)	-75%	296
2.3 - Housing		10 224	12 507	12 507	30	62	121	(59)	-49%	12 507
2.4 - Libraries		11 762	19 652	19 652	11	19	2 132	(2 113)	-99%	19 652
2.5 - Resorts & Swimmng Pools		7 965	8 550	8 550	280	515	1 425	(910)	-64%	8 550
2.6 - Social Services		157 973	135 648	135 648	180	69 673	22 608	47 065	208%	135 648
2.7 - Fire Services & Disaster Management		911	8	8	0	0	1	(1)	-90%	8
2.8 - Environment & Licencing		678	167	2 054	5	12	342	(331)	-97%	2 054
2.9 - Community Halls and Amenities		5 608	780	942	29	64	157	(93)	-59%	942
2.10 - Local Economic Development		203	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**23 883**	**19 372**	**19 399**	**4 137**	**4 719**	**3 204**	1 515	47%	**19 399**
3.1 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		183	747	747	–	39	125	(85)	-68%	747
3.3 - Administration		0	12	12	–	–	2	(2)	-100%	12
3.4 - Information Technology		–	–	–	–	–	–	–	–	–
3.5 - Marketing & Communication		–	6	6	–	–	1	(1)	-100%	6
3.6 - Thusong Centre		–	150	150	–	–	–	–	–	150
3.7 - Traffic and Protection Services		23 663	18 422	18 449	4 134	4 673	3 070	1 603	52%	18 449
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		37	35	35	3	6	6	0	3%	35
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**659 184**	**736 140**	**741 555**	**60 714**	**121 043**	**119 402**	1 640	1%	**741 555**
4.1 - Director: Technical Services		–	–	5 000	–	–	–	–	–	5 000
4.2 - Electro Technical Services		472 967	523 398	523 398	48 870	88 049	86 733	1 317	2%	523 398
4.3 - Water Storage & Distribution		76 826	83 233	83 648	5 025	10 559	12 203	(1 644)	-13%	83 648
4.4 - Waste Water Management		52 451	64 948	64 948	3 119	15 078	10 825	4 254	39%	64 948
4.5 - Waste Management		44 192	55 872	55 872	3 432	6 963	9 312	(2 349)	-25%	55 872
4.6 - Roads		7 847	1 380	1 380	–	–	21	(21)	-100%	1 380
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		4 602	1 847	1 847	269	393	308	85	28%	1 847
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		300	5 462	5 462	–	–	–	–	–	5 462
Vote 5 - Municipal Manager		**1 834**	**782**	**782**	**57**	**114**	**130**	(17)	-13%	**782**
5.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
5.2 - Performance & Project Management		1 047	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		787	782	782	57	114	130	(17)	-13%	782
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 025 250**	**1 095 074**	**1 102 564**	**75 166**	**258 607**	**175 723**	82 885	47%	**1 102 564**
Expenditure by Vote	1									
Vote 1 - Financial Services		**59 055**	**54 624**	**54 004**	**3 644**	**11 375**	**8 917**	2 458	28%	**54 004**
1.1 - Direcrtor: Finance		2 845	2 106	2 106	258	463	351	112	32%	2 106
1.2 - Income		16 206	15 123	15 023	847	1 504	2 504	(1 000)	-40%	15 023
1.3 - Financial Administrastion		19 608	18 619	18 449	603	5 751	2 991	2 759	92%	18 449
1.4 - Credit Control		10 454	6 665	6 315	991	1 812	1 053	760	72%	6 315
1.5 - Supply Chain & Expenditure		9 941	12 112	12 112	943	1 845	2 019	(173)	-9%	12 112
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**117 655**	**134 755**	**136 766**	**8 214**	**15 006**	**20 642**	(5 636)	-27%	**136 766**

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
2.1 - Director: Community Services		3 233	1 846	1 846	257	515	308	207	67%	1 846
2.2 - Cemetries		4 513	5 799	5 799	372	720	966	(247)	-26%	5 799
2.3 - Housing		17 625	20 061	20 061	715	1 225	1 278	(54)	-4%	20 061
2.4 - Libraries		16 434	18 548	18 548	1 264	2 436	3 091	(656)	-21%	18 548
2.5 - Resorts & Swimmng Pools		17 570	18 978	18 978	1 220	2 008	3 163	(1 155)	-37%	18 978
2.6 - Social Services		8 467	2 211	2 167	632	1 228	274	955	349%	2 167
2.7 - Fire Services & Disaster Management		12 038	17 676	17 826	848	1 691	2 971	(1 280)	-43%	17 826
2.8 - Environment & Licencing		2 694	5 157	5 191	116	189	865	(677)	-78%	5 191
2.9 - Community Halls and Amenities		31 817	41 283	41 274	2 506	4 489	6 879	(2 390)	-35%	41 274
2.10 - Local Economic Development		3 265	3 196	5 075	284	506	846	(340)	-40%	5 075
Vote 3 - Corporate Services		**148 148**	**141 171**	**141 001**	**12 161**	**19 051**	**23 047**	(3 997)	-17%	**141 001**
3.1 - Director: Corporate Services		3 076	3 381	3 381	251	502	564	(61)	-11%	3 381
3.2 - Human Resources		44 027	31 290	31 310	3 525	4 385	4 787	(402)	-8%	31 310
3.3 - Administration		12 872	22 568	18 568	1 342	1 916	3 095	(1 178)	-38%	18 568
3.4 - Information Technology		6 063	6 666	6 666	223	425	1 111	(686)	-62%	6 666
3.5 - Marketing & Communication		5 398	6 323	6 276	437	882	1 046	(164)	-16%	6 276
3.6 - Thusong Centre		762	1 138	1 138	85	150	168	(18)	-11%	1 138
3.7 - Traffic and Protection Services		51 004	49 994	53 805	4 865	7 898	8 967	(1 070)	-12%	53 805
3.8 - Tourism		1 050	1 103	1 150	96	96	192	(96)	-50%	1 150
3.9 - Council Cost		23 896	18 708	18 708	1 338	2 797	3 118	(321)	-10%	18 708
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**734 042**	**756 687**	**760 142**	**64 702**	**79 298**	**126 464**	(47 166)	-37%	**760 142**
4.1 - Director: Technical Services		2 746	4 558	4 561	285	552	593	(42)	-7%	4 561
4.2 - Electro Technical Services		478 461	508 910	508 863	53 054	56 516	84 811	(28 295)	-33%	508 863
4.3 - Water Storage & Distribution		75 037	53 948	53 598	2 628	6 076	8 873	(2 797)	-32%	53 598
4.4 - Waste Water Management		58 723	52 554	51 988	2 108	4 483	8 665	(4 182)	-48%	51 988
4.5 - Waste Management		66 820	85 157	89 556	3 211	5 821	14 926	(9 104)	-61%	89 556
4.6 - Roads		27 674	24 909	24 909	1 509	2 280	4 151	(1 871)	-45%	24 909
4.7 - Storm Water Management		8 332	9 848	9 864	673	1 256	1 644	(387)	-24%	9 864
4.8 - Town Planning & Building Control		8 138	9 012	9 012	715	1 302	1 502	(200)	-13%	9 012
4.9 - Public Toilets		2 234	2 329	2 329	166	336	388	(52)	-13%	2 329
4.10 - Mechanical Workshop		5 876	5 463	5 463	353	676	910	(234)	-26%	5 463
Vote 5 - Municipal Manager		**18 553**	**23 847**	**23 847**	**1 551**	**3 284**	**3 974**	(691)	-17%	**23 847**
5.1 - Municipal Manager		5 892	6 718	6 718	423	1 162	1 120	42	4%	6 718
5.2 - Performance & Project Management		3 265	3 129	3 129	288	577	522	55	11%	3 129
5.3 - Property & Legal Services		2 745	3 772	3 772	300	465	629	(164)	-26%	3 772
5.4 - Internal Audit		3 725	6 535	6 535	301	608	1 089	(481)	-44%	6 535
5.5 - IDP		2 928	3 692	3 692	239	472	615	(143)	-23%	3 692
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 077 452**	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/(Deficit) for the year	2	**(52 202)**	**(16 010)**	**(13 196)**	**(15 106)**	**130 594**	**(7 322)**	**137 916**	**-1884%**	**(13 196)**

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		466 205	511 997	511 997	48 616	87 466	85 333	2 133	2%	511 997
Service charges - Water		57 690	57 134	57 134	4 483	9 433	9 522	(89)	-1%	57 134
Service charges - Waste Water Management		44 553	45 136	45 136	2 700	14 237	7 523	6 715	89%	45 136
Service charges - Waste management		37 937	39 389	39 389	3 097	6 254	6 565	(311)	-5%	39 389
Sale of Goods and Rendering of Services		17 216	6 161	6 161	496	846	1 027	(181)	-18%	6 161
Agency services		5 219	5 214	5 214	310	777	869	(92)	-11%	5 214
Interest		–	12	12	–	–	2	(2)	-100%	12
Interest earned from Receivables		23 496	24 570	24 570	1 237	2 639	4 095	(1 457)	-36%	24 570
Interest earned from Current and Non Current Assets		14 961	17 332	17 332	1 773	1 773	2 889	(1 115)	-39%	17 332
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	30	30	–	–	5	(5)	-100%	30
Rental from Fixed Assets		5 777	6 695	6 695	209	374	1 116	(742)	-66%	6 695
Licence and permits		–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		9 813	–	–	–	–	–	–	–	–
Development Charges		1 855	509	509	7	15	85	(70)	-83%	509
Operational Revenue		97	1 454	1 454	(60)	8	242	(234)	-97%	1 454
Non-Exchange Revenue									–	
Property rates		116 790	127 331	127 331	7 244	59 245	21 222	38 023	179%	127 331
Surcharges and Taxes		5 365	7 371	7 425	308	457	791	(334)	-42%	7 425
Fines, penalties and forfeits		17 883	12 420	12 420	3 781	3 784	2 070	1 714	83%	12 420
Licences or permits		1 156	2 720	2 720	57	137	453	(317)	-70%	2 720
Transfer and subsidies - Operational		162 911	196 336	203 411	223	69 760	30 645	39 115	128%	203 411
Interest		4 553	3 807	3 807	363	762	634	128	20%	3 807
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		3 894	3 445	3 445	321	641	574	67	12%	3 445
Gains on disposal of Fixed and Intangible Assets		466	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**997 838**	**1 069 064**	**1 076 193**	**75 166**	**258 607**	**175 663**	**82 945**	**47%**	**1 076 193**
Expenditure										
Employee related costs		291 161	327 197	331 144	26 564	51 180	55 191	(4 010)	-7%	331 144
Remuneration of councillors		12 504	13 758	13 758	1 029	2 072	2 293	(220)	-10%	13 758
Bulk purchases - electricity		430 733	474 822	474 822	50 660	51 118	79 137	(28 019)	-35%	474 822
Inventory consumed		26 819	22 786	23 096	1 702	3 902	3 762	140	4%	23 096
Debt impairment		(66 975)	43 324	43 324	–	–	7 221	(7 221)	-100%	43 324
Depreciation, amortisation and impairment		45 612	38 181	38 181	1	1	6 363	(6 362)	-100%	38 181
Interest, Dividends and Rent on Land		10 779	10 789	10 789	155	311	1 798	(1 487)	-83%	10 789
Contracted services		72 003	72 660	72 249	6 521	6 680	11 691	(5 012)	-43%	72 249
Transfers and subsidies		2 777	14 153	14 200	96	208	403	(195)	-48%	14 200
Irrecoverable debts written off		173 038	31 500	31 500	123	198	5 250	(5 052)	-96%	31 500
Operational costs		65 851	61 915	62 699	3 422	12 342	9 935	2 407	24%	62 699
Disposal of Fixed and Intangible Assets		24	–	–	–	–	–	–	–	–
Other Losses		16 063	–	–	–	–	–	–	–	–
Total Expenditure		**1 080 388**	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/(Deficit)		**(82 551)**	**(42 020)**	**(39 568)**	**(15 106)**	**130 594**	**(7 382)**	**137 976**	**-1869%**	**(39 568)**
Transfers and subsidies - capital (monetary allocations)		27 879	35 003	35 364	–	–	1 392	(1 392)	**-100%**	35 364
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	**–**	–
Surplus/(Deficit) after capital transfers & contributions		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**			**(4 203)**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**			**(4 203)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**			**(4 203)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/(Deficit) for the year		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**			**(4 203)**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated	2									
Vote 1 - Financial Services		45 180	–	–	–	–	–	–	–	–
Vote 2 - Community Services		6 086	1 600	3 187	–	–	531	(531)	-100%	3 187
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		27 686	26 954	26 954	2 137	3 129	2 543	586	23%	26 954
Vote 5 - Municipal Manager		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	4,7	**78 951**	**28 554**	**30 141**	**2 137**	**3 129**	**3 075**	**54**	**2%**	**30 141**
Single-year expenditure to be appropriated	2									
Vote 1 - Financial Services		278	50	50	–	–	8	(8)	-100%	50
Vote 2 - Community Services		5 461	7 889	9 714	–	97	1 532	(1 435)	-94%	9 714
Vote 3 - Corporate Services		2 822	635	1 428	239	239	196	42	22%	1 428
Vote 4 - Technical Services		44 643	20 755	25 397	4 795	5 123	1 386	3 737	270%	25 397
Vote 5 - Municipal Manager		9 901	50	53	3	3	9	(6)	-69%	53
Capital single-year expenditure sub-total	4	63 105	29 379	36 642	5 036	5 462	3 132	**2 330**	**74%**	36 642
Total Capital Expenditure - Vote	3	**142 056**	**57 934**	**66 783**	**7 174**	**8 591**	**6 206**	**2 384**	**38%**	**66 783**
Capital Expenditure - Functional										
Governance and administration		**65 697**	**8 347**	**10 202**	**5 026**	**5 027**	**748**	4 279	572%	**10 202**
Executive and council		1 191	250	542	241	242	90	152	168%	542
Finance and administration		64 506	8 097	9 660	4 785	4 785	658	4 127	627%	9 660
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**11 291**	**10 809**	**14 614**	**–**	**97**	**2 121**	(2 024)	-95%	**14 614**
Community and social services		2 009	8 749	10 554	–	97	1 444	(1 347)	-93%	10 554
Sport and recreation		8 314	2 060	3 766	–	–	628	(628)	-100%	3 766
Public safety		968	–	294	–	–	49	(49)	-100%	294
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**24 438**	**17 744**	**17 744**	**–**	**–**	**–**	–	–	**17 744**
Planning and development		228	–	–	–	–	–	–	–	–
Road transport		24 211	17 744	17 744	–	–	–	–	–	17 744
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**40 629**	**22 404**	**25 482**	**2 147**	**3 467**	**3 319**	148	4%	**25 482**
Energy sources		24 003	8 109	8 109	92	92	917	(825)	-90%	8 109
Water management		14 156	13 361	15 414	2 056	3 375	2 142	1 233	58%	15 414
Waste water management		1 527	500	1 416	–	–	169	(169)	-100%	1 416
Waste management		943	435	544	–	–	91	(91)	-100%	544
Other		–	–	210	–	–	35	(35)	-100%	210
Total Capital Expenditure - Functional	3	**142 056**	**59 303**	**68 252**	**7 174**	**8 591**	**6 223**	**2 368**	**38%**	**68 252**
Funded by:										
National Government		25 408	26 141	26 141	6 841	7 929	2 803	5 126	183%	26 141
Provincial Government		1 337	8 428	8 789	–	–	–	–	–	8 789
District Municipality		179	435	1 063	–	–	105	(105)	-100%	1 063
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		1 812	–	687	–	–	115	(115)	-100%	687
Transfers recognised - capital		**28 736**	**35 003**	**36 680**	**6 841**	**7 929**	**3 023**	**4 907**	**162%**	**36 680**
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing	6	18 302	–	–	–	–	–	–	–	–
Internally generated funds		49 838	24 300	31 372	333	662	3 167	(2 505)	-79%	31 372
Total Capital Funding	7	**96 876**	**59 303**	**68 052**	**7 174**	**8 591**	**6 190**	**2 401**	**39%**	**68 052**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M02 August

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	1									
Vote 1 - Financial Services		**45 180**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
1.1 - Direcrtor: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		–	–	–	–	–	–	–	–	–
1.3 - Financial Administrastion		45 180	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**6 086**	**1 600**	**3 187**	**–**	**–**	**531**	(531)	-100%	**3 187**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		–	–	–	–	–	–	–	–	–
2.5 - Resorts & Swimmng Pools		–	–	–	–	–	–	–	–	–
2.6 - Social Services		–	–	–	–	–	–	–	–	–
2.7 - Fire Services & Disaster Management		869	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		5 216	1 600	3 187	–	–	531	(531)	-100%	3 187
2.10 - Local Economic Development		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
3.1 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		–	–	–	–	–	–	–	–	–
3.3 - Administration		–	–	–	–	–	–	–	–	–
3.4 - Information Technology		–	–	–	–	–	–	–	–	–
3.5 - Marketing & Communication		–	–	–	–	–	–	–	–	–
3.6 - Thusong Centre		–	–	–	–	–	–	–	–	–
3.7 - Traffic and Protection Services		–	–	–	–	–	–	–	–	–
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**27 686**	**26 954**	**26 954**	**2 137**	**3 129**	**2 543**	586	23%	**26 954**
4.1 - Director: Technical Services		–	–	–	–	–	–	–	–	–
4.2 - Electro Technical Services		7 046	5 300	5 300	82	82	883	(802)	-91%	5 300
4.3 - Water Storage & Distribution		6 791	12 161	12 161	2 056	3 047	1 660	1 387	84%	12 161
4.4 - Waste Water Management		892	250	250	–	–	–	–	–	250
4.5 - Waste Management		–	–	–	–	–	–	–	–	–
4.6 - Roads		12 957	9 244	9 244	–	–	–	–	–	9 244
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		–	–	–	–	–	–	–	–	–
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		–	–	–	–	–	–	–	–	–
Vote 5 - Municipal Manager		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
5.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
5.2 - Performance & Project Management		–	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		–	–	–	–	–	–	–	–	–
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**78 951**	**28 554**	**30 141**	**2 137**	**3 129**	**3 075**	54	2%	**30 141**

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	1									
Vote 1 - Financial Services		**278**	**50**	**50**	**–**	**–**	**8**	(8)	-100%	**50**
1.1 - Direcrtor: Finance		278	50	50	–	–	8	(8)	-100%	50
1.2 - Income		–	–	–	–	–	–	–	–	–
1.3 - Financial Administrastion		–	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**5 461**	**7 889**	**9 714**	**–**	**97**	**1 532**	(1 435)	-94%	**9 714**
2.1 - Director: Community Services		127	50	50	–	1	8	(8)	-92%	50
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		2 009	6 859	8 564	–	97	1 427	(1 331)	-93%	8 564
2.5 - Resorts & Swimmng Pools		–	–	–	–	–	–	–	–	–
2.6 - Social Services		–	–	–	–	–	–	–	–	–
2.7 - Fire Services & Disaster Management		–	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		3 097	980	1 100	–	–	97	(97)	-100%	1 100
2.10 - Local Economic Development		228	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**2 822**	**635**	**1 428**	**239**	**239**	**196**	42	22%	**1 428**
3.1 - Director: Corporate Services		197	50	50	11	11	8	3	32%	50
3.2 - Human Resources		–	–	–	–	–	–	–	–	–
3.3 - Administration		–	50	50	–	–	–	–	–	50
3.4 - Information Technology		2 000	300	300	–	–	50	(50)	-100%	300
3.5 - Marketing & Communication		130	235	235	–	–	6	(6)	-100%	235
3.6 - Thusong Centre		–	–	–	–	–	–	–	–	–
3.7 - Traffic and Protection Services		99	–	504	–	–	84	(84)	-100%	504
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		395	–	289	228	228	48	180	373%	289
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**44 643**	**20 755**	**25 397**	**4 795**	**5 123**	**1 386**	3 737	270%	**25 397**
4.1 - Director: Technical Services		150	50	50	–	–	8	(8)	-100%	50
4.2 - Electro Technical Services		16 957	2 809	2 809	10	10	33	(23)	-70%	2 809
4.3 - Water Storage & Distribution		7 365	1 200	3 253	–	328	482	(154)	-32%	3 253
4.4 - Waste Water Management		635	250	1 166	–	–	169	(169)	-100%	1 166
4.5 - Waste Management		943	435	544	–	–	91	(91)	-100%	544
4.6 - Roads		11 253	8 500	8 500	–	–	–	–	–	8 500
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		–	–	–	–	–	–	–	–	–
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		7 339	7 512	9 075	4 785	4 785	602	4 183	694%	9 075
Vote 5 - Municipal Manager		**9 901**	**50**	**53**	**3**	**3**	**9**	(6)	-69%	**53**
5.1 - Municipal Manager		43	50	53	3	3	9	(6)	-69%	53
5.2 - Performance & Project Management		–	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		9 858	–	–	–	–	–	–	–	–
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**63 105**	**29 379**	**36 642**	**5 036**	**5 462**	**3 132**	**2 330**	**74%**	**36 642**
Total Capital Expenditure		**142 056**	**57 934**	**66 783**	**7 174**	**8 591**	**6 206**	**2 384**	**38%**	**66 783**

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description R thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		140 017	238 581	245 203	132 561	218 467
Short term Investments		–	–	–	–	–
Trade and other receivables from exchange transactions		67 460	71 925	71 925	176 846	(464 031)
Receivables from non-exchange transactions		41 527	62 835	62 835	77 180	(71 445)
Current portion of non-current receivables		–	–	–	–	–
Inventory		14 892	14 764	6 478	17 846	40 585
VAT Receivable		1 438	(85 080)	(85 080)	24 355	17 895
Other current assets		6 607	4 947	4 947	6 655	4 947
Total current assets		**271 940**	**307 972**	**306 308**	**435 443**	**(253 582)**
Non current assets						
Investments		–	–	–	–	–
Investment property		36 498	40 838	40 838	36 498	41 056
Property, plant and equipment		1 213 359	1 248 002	1 256 952	1 279 040	1 294 814
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		550	550	550	550	550
Intangible assets		1 197	1 088	1 088	1 270	1 188
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 251 605**	**1 290 478**	**1 299 428**	**1 317 358**	**1 337 608**
TOTAL ASSETS		**1 523 545**	**1 598 451**	**1 605 736**	**1 752 802**	**1 084 026**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		6 387	22 073	22 073	647	22 068
Consumer deposits		10 609	10 655	10 655	10 758	10 655
Trade and other payables from exchange transactions		86 906	187 021	192 361	35 281	(887 626)
Trade and other payables from non-exchange transactions		(3 744)	13 219	12 351	15 035	80 294
Provision		34 646	38 815	38 815	46 018	20 940
VAT Payable		1 956	(96 979)	(96 979)	28 402	(4 724)
Other current liabilities		1 723	3 300	3 300	6 448	3 300
Total current liabilities		**138 484**	**178 102**	**182 575**	**142 589**	**(755 093)**
Non current liabilities						
Financial liabilities		16 663	(8 361)	(8 361)	16 163	(8 532)
Provision		63 326	84 523	84 523	219 503	73 926
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 191	104 055	104 055	–	90 999
Total non current liabilities		**101 180**	**180 217**	**180 217**	**235 666**	**156 393**
TOTAL LIABILITIES		**239 664**	**358 319**	**362 792**	**378 255**	**(598 700)**
NET ASSETS	2	**1 283 881**	**1 240 131**	**1 242 944**	**1 374 546**	**1 682 726**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 206 514	1 227 290	1 239 159	1 361 825	1 234 306
Reserves and funds		12 722	11 166	11 166	12 722	11 166
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 219 235**	**1 238 456**	**1 250 326**	**1 374 546**	**1 245 472**

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		111 253	219 152	219 152	21 378	30 135	36 525	(6 391)	-17%	219 152
Service charges			710 379	710 379	55 520	106 316	116 698	(10 382)	-9%	710 379
Other revenue		600 374	2 141	2 141	628	1 470	357	1 113	312%	2 141
Transfers and Subsidies - Operational			200 184	206 391	7 626	86 746	30 265	56 480	187%	206 391
Transfers and Subsidies - Capital		184 791	40 254	40 669	500	500	1 532	(1 032)	-67%	40 669
Interest		20 721	43 926	43 926	1 773	1 773	7 321	(5 548)	-76%	43 926
Dividends			–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(901 107)	(1 069 549)	(1 069 549)	(122 159)	(217 767)	(178 258)	39 509	-22%	(89 129)
Finance charges		(2 644)	–	–	–	–	–	–	–	–
Transfers and Subsidies		–	–	–	(96)	(96)	–	96	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**13 387**	**146 486**	**153 108**	**(34 830)**	**9 076**	**14 441**	**5 364**	**37%**	**1 133 528**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		10 708	–	–	–	–	–	–	–	–
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		(105 724)	–	–	(7 881)	(13 205)	–	13 205	–	–
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(95 015)**	**–**	**–**	**(7 881)**	**(13 205)**	**–**	**13 205**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		25 000	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(40)	–	–	148	(818)	–	(818)	–	–
Payments										
Repayment of borrowing		(4 460)	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**20 499**	**–**	**–**	**148**	**(818)**	**–**	**818**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**(61 129)**	**146 486**	**153 108**	**(42 563)**	**(4 947)**	**14 441**			**1 133 528**
Cash/cash equivalents at the year begin:		**198 636**	**227 266**	**227 266**		**137 507**	**227 266**			**137 507**
Cash/cash equivalents at the year end:		**137 507**	**373 752**	**380 374**		**132 561**	**241 706**			**1 271 035**

WC022 Witzenberg - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - M02 August

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		530	8	8	39	60	1	59	4424%	8
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		114	3 001	3 001	10	18	500	(482)	-96%	3 001
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–
Electricity Sales		509 166	514 934	514 934	48 567	87 388	85 822	1 566	2%	514 934
Joint Pole Usage		–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	8	8	–	–	1	(1)	-100%	8
Meter Reading Fees		–	16	16	–	–	3	(3)	-100%	16
Notice Revenues		–	–	–	–	–	–	–	–	–
Temporary Service Plant		–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**509 810**	**517 967**	**517 967**	**48 616**	**87 466**	**86 328**	**1 138**	**1%**	**517 967**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		(38 043)	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(5 562)	(5 969)	(5 969)	–	–	(995)	995	-100%	(5 969)
Net Service charges - Electricity		**466 205**	**511 997**	**511 997**	**48 616**	**87 466**	**85 333**	**2 133**	**2%**	**511 997**
Service charges - Water	6									
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Disconnection		88	155	155	4	27	26	2	6%	155
Industrial Water		–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–
Sale		119 042	61 330	61 330	4 479	9 406	10 222	(816)	-8%	61 330
Urban Higher Level Service		–	–	–	–	–	–	–	–	–
Total Service charges - Water		**119 130**	**61 486**	**61 486**	**4 483**	**9 433**	**10 248**	**(814)**	**-8%**	**61 486**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(32 871)	(3 460)	(3 460)	–	–	(577)	577	-100%	(3 460)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(28 570)	(892)	(892)	–	–	(149)	149	-100%	(892)
Net Service charges - Water		**57 690**	**57 134**	**57 134**	**4 483**	**9 433**	**9 522**	**(89)**	**-1%**	**57 134**
Service charges - Waste Water Management	6									
Agricultural and Rural		–	6	6	–	–	1	(1)	-100%	6
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		82	162	162	8	54	27	27	100%	162
Higher Level Service		–	–	–	–	–	–	–	–	–
Industrial Effluent		12 219	10 000	10 000	–	8 774	1 667	7 107	426%	10 000
Industrial Waste Water		–	6	6	–	–	1	(1)	-100%	6
Pump/Removal of Waste Water		–	898	898	–	–	150	(150)	-100%	898
Sanitation Charges		61 929	46 606	46 606	2 692	5 409	7 768	(2 358)	-30%	46 606
Treatment of Effluent		–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**74 230**	**57 678**	**57 678**	**2 700**	**14 237**	**9 613**	**4 624**	**48%**	**57 678**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(29 676)	(12 542)	(12 542)	–	–	(2 090)	2 090	-100%	(12 542)
Less Cost of Free Basic Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		**44 553**	**45 136**	**45 136**	**2 700**	**14 237**	**7 523**	**6 715**	**89%**	**45 136**
Service charges - Waste Management	6									
Availability Charges		–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–
Disposal Facilities		2 113	1 031	1 031	118	249	172	78	45%	1 031
Refuse Bags		11	8	8	1	2	1	0	35%	8
Refuse Removal		56 114	41 565	41 565	2 337	4 708	6 927	(2 220)	-32%	41 565
Skip		–	5	5	–	–	1	(1)	-100%	5
Waste Bins		7 398	8 198	8 198	641	1 295	1 366	(71)	-5%	8 198
Total refuse removal revenue		**65 635**	**50 807**	**50 807**	**3 097**	**6 254**	**8 468**	**(2 214)**	**-26%**	**50 807**
Less Revenue Foregone (in excess of one removal a week to indigent households)		(27 702)	(11 418)	(11 418)	–	–	(1 903)	1 903	-100%	(11 418)
Less Cost of Free Basic Services (removed once a week to indigent households)		4	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		**37 937**	**39 389**	**39 389**	**3 097**	**6 254**	**6 565**	**(311)**	**-5%**	**39 389**
Sales of Goods and Rendering of Services										
Academic Services		–	–	–	–	–	–	–	–	–
Advertisements		59	55	55	4	8	9	(1)	-13%	55
Amendment Fees		–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		202	129	129	6	24	21	2	11%	129
Building Plan Approval		2 505	1 211	1 211	253	343	202	141	70%	1 211
Building Plan Clause Levy		–	180	180	–	–	30	(30)	-100%	180
Buyers Card		–	–	–	–	–	–	–	–	–
Camping Fees		3 408	3 038	3 038	197	401	506	(105)	-21%	3 038
Cemetery and Burial		377	296	296	7	12	49	(37)	-75%	296
Cleaning and Removal		(1)	81	81	–	–	14	(14)	-100%	81
Clearance Certificates		0	6	6	–	–	1	(1)	-100%	6
Computer Services		–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	6	6	–	–	1	(1)	-100%	6
Development Charges		–	–	–	–	–	–	–	–	–
Domestic Services		–	–	–	–	–	–	–	–	–
Drainage Fees		–	12	12	–	–	2	(2)	-100%	12
Encroachment Fees		133	64	64	10	26	11	15	139%	64
Entrance Fees		654	930	930	2	2	155	(153)	-99%	930

Description	Ref	2025/26 Audited Outcome	2026/27 Medium Term Revenue & Expenditure Framework Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Escort Fees		–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–
Fire Services		41	2	2	0	0	0	(0)	-64%	2
Health Services		–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	6	6	–	–	1	(1)	-100%	6
Immunisation Fees		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Legal Fees		33	0	0	–	–	–	–	–	0
Library Fees		–	–	–	–	–	–	–	–	–
Management Fees		9 607	–	–	–	–	–	–	–	–
Meal and Refreshment		–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–
Occupation Certificates		–	6	6	–	–	1	(1)	-100%	6
Parking Fees		–	–	–	–	–	–	–	–	–
Photo copies, Faxes and Telephone charges		69	5	5	10	18	1	17	1955%	5
Removal of Restrictions		0	6	6	–	–	1	(1)	-100%	6
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–
Sale of Goods		79	89	89	3	3	15	(12)	-81%	89
Scrap, Waste & Other Goods		–	24	24	–	–	4	(4)	-100%	24
Shared Services		–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		1	–	–	0	0	–	0	–	–
Traffic Control		–	6	6	–	–	1	(1)	-100%	6
Transport Fees		–	–	–	–	–	–	–	–	–
Valuation Services		49	6	6	4	9	1	8	793%	6
Water Meter Protectors		–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**17 216**	**6 161**	**6 161**	**496**	**846**	**1 027**	**(181)**	**-18%**	**6 161**
Agency Services										
District Municipalities										
Eastern Cape		–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–
Total District Municipalities		-	-	-	-	-	-	-	–	-
National									–	
AARTO		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Total National		-	-	-	-	-	-	-	–	-
Provincial										
Eastern Cape		–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		5 219	5 214	5 214	310	777	869	(92)	-11%	5 214
Total Provincial		**5 219**	**5 214**	**5 214**	**310**	**777**	**869**	**(92)**	**-11%**	**5 214**
Total Agency Services		**5 219**	**5 214**	**5 214**	**310**	**777**	**869**	**(92)**	**-11%**	**5 214**
Interest - Deemed Interest		–	12	12	–	–	2	(2)	-100%	12
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies		–	–	–	–	–	–	–	–	–
Electricity		2 360	2 157	2 157	117	312	359	(48)	-13%	2 157
Housing		226	229	229	14	30	38	(8)	-20%	229
Housing Land Sales		–	82	82	–	–	14	(14)	-100%	82
Housing Selling Schemes		–	84	84	–	–	14	(14)	-100%	84
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	6	6	–	–	1	(1)	-100%	6
SARS		14	–	–	–	–	–	–	–	–
Service Charges		74	76	76	6	12	13	(1)	-6%	76
Sporting and Other Bodies		–	11	11	–	–	2	(2)	-100%	11
Staff		–	11	11	–	–	2	(2)	-100%	11
Waste Management		5 392	5 251	5 251	292	624	875	(251)	-29%	5 251
Waste Water Management		6 506	6 887	6 887	336	676	1 148	(472)	-41%	6 887
Water		8 925	9 776	9 776	472	984	1 629	(645)	-40%	9 776
Shared Services		–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		**23 496**	**24 570**	**24 570**	**1 237**	**2 639**	**4 095**	**(1 457)**	**-36%**	**24 570**
Interest earned from Current and Non Current Assets										
Bank Accounts		8 448	8 522	8 522	1 773	1 773	1 420	353	25%	8 522
Financial Assets		–	11	11	–	–	2	(2)	-100%	11
Short Term Investments and Call Accounts		6 512	8 799	8 799	–	–	1 466	(1 466)	-100%	8 799
Total Interest earned from Current and Non Current Assets		**14 961**	**17 332**	**17 332**	**1 773**	**1 773**	**2 889**	**(1 115)**	**-39%**	**17 332**
Dividends										
External Investment		–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–
Total Dividends		-	-	-	-	-	-	-	–	-
Rent on Land										
Land		–	18	18	–	–	3	(3)	-100%	18

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–
Servitudes		–	12	12	–	–	2	(2)	-100%	12
Total Rent on Land		**-**	**30**	**30**	**-**	**-**	**5**	**(5)**	**-100%**	**30**
Rental from Fixed Assets										
Market Related									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		3 969	4 845	4 845	81	111	808	(696)	-86%	4 845
Property Plant and Equipment		–	–	–	–	–	–	–	–	–
Total Market Related		**3 969**	**4 845**	**4 845**	**81**	**111**	**808**	**(696)**	**-86%**	**4 845**
Non-market Related										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		939	1 100	1 100	72	145	183	(39)	-21%	1 100
Property Plant and Equipment		869	750	750	55	118	125	(7)	-6%	750
Total Non-market Related		**1 808**	**1 850**	**1 850**	**128**	**263**	**308**	**(46)**	**-15%**	**1 850**
Total Rental from Fixed Assets		**5 777**	**6 695**	**6 695**	**209**	**374**	**1 116**	**(742)**	**-66%**	**6 695**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–
Road and Transport		–	–	–	–	–	–	–	–	–
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–
Total Licences or Permits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Special Rating Levies										
Agricultural Properties		–	–	–	–	–	–	–	–	–
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	–	–	–	–	–	–	–	–
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Special Rating Levies		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Construction Contract Revenue		9 813	–	–	–	–	–	–	–	–
Development Charges		1 855	509	509	7	15	85	(70)	-83%	509
Operational Revenue										
Administrative Handling Fees		296	12	12	24	49	2	47	2318%	12
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–
Bad Debts Recovered		–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		1	0	0	0	0	0	0	971%	0
Bursary Repayment		–	–	–	–	–	–	–	–	–
Collection Charges		–	316	316	–	–	53	(53)	-100%	316
Commission		–	–	–	–	–	–	–	–	–
Discounts and Early Settlements		(790)	6	6	(87)	(87)	1	(88)	-8720%	6
Incidental Cash Surpluses		4	6	6	0	1	1	0	9%	6
Inspection Fees		–	6	6	–	–	1	(1)	-100%	6
Insurance Refund		267	151	151	–	–	25	(25)	-100%	151
Merchandising, Jobbing and Contracts		42	157	157	–	–	26	(26)	-100%	157
Recovery Maintenance		–	–	–	–	–	–	–	–	–
Registration Fees		52	–	–	0	0	–	0	–	–
Request for Information		1	12	12	0	0	2	(2)	-89%	12
Sale of Property		–	–	–	–	–	–	–	–	–
Skills Development Levy Refund		183	747	747	–	39	125	(85)	-68%	747
Staff and Councillors Recoveries		40	41	41	2	5	7	(2)	-27%	41
Total Operational Revenue		**97**	**1 454**	**1 454**	**(60)**	**8**	**242**	**(234)**	**-97%**	**1 454**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		27 779	31 662	31 662	711	22 914	5 277	17 637	334%	31 662
Business and Commercial Properties		23 380	17 112	17 112	1 511	10 127	2 852	7 275	255%	17 112
Industrial Properties		14 007	14 818	14 818	925	5 539	2 470	3 069	124%	14 818
Mining Properties		–	–	–	–	(1)	–	(1)	–	–
Public Benefit Organisations		113	–	–	9	19	–	19	–	–
Public Service Infrastructure Properties		479	536	536	24	329	89	240	268%	536
Public Service Purposes Properties		19 695	21 262	21 262	1 064	10 575	3 544	7 031	198%	21 262
Residential Properties		7 590	51 183	51 183	2 258	7 638	8 530	(893)	-10%	51 183
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		2 651	2 865	2 865	742	2 106	478	1 628	341%	2 865
Total Property Rates		**95 692**	**139 439**	**139 439**	**7 244**	**59 245**	**23 240**	**36 005**	**155%**	**139 439**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		21 098	(12 108)	(12 108)	–	–	(2 018)	2 018	-100%	(12 108)
Net Property Rates		**116 790**	**127 331**	**127 331**	**7 244**	**59 245**	**21 222**	**38 023**	**179%**	**127 331**
Surcharges and Taxes										
Surcharges		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26 Audited Outcome	2026/27 Medium Term Revenue & Expenditure Framework Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Taxes		5 365	7 371	7 425	308	457	791	(334)	-42%	7 425
Total Surcharges and Taxes		**5 365**	**7 371**	**7 425**	**308**	**457**	**791**	**(334)**	**-42%**	**7 425**
Fines, Penalties and Forfeits										
Fines		17 492	11 270	11 270	3 784	3 786	1 878	1 908	102%	11 270
Forfeits		391	0	0	(3)	(3)	–	(3)	–	0
Penalties		–	1 150	1 150	–	–	192	(192)	-100%	1 150
Total Fines, Penalties and Forfeits		**17 883**	**12 420**	**12 420**	**3 781**	**3 784**	**2 070**	**1 714**	**83%**	**12 420**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	6	6	0	0	1	(1)	-94%	6
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	6	6	–	–	1	(1)	-100%	6
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	6	6	–	–	1	(1)	-100%	6
Road and Transport		931	2 546	2 546	52	125	424	(299)	-71%	2 546
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		225	155	155	5	12	26	(14)	-55%	155
Total Licences or Permits		**1 156**	**2 720**	**2 720**	**57**	**137**	**453**	**(317)**	**-70%**	**2 720**
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		-	-	-	-	-	-	-	–	-
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	5 027	–	–	–	–	–	5 027
Foreign Government and International Organisations		578	755	917	–	–	153	(153)	-100%	917
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Governments		5 701	3 606	3 606	218	390	329	61	18%	3 606
National Revenue Fund		155 614	166 475	166 475	–	69 365	27 746	41 619	150%	166 475
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		452	–	1 886	–	–	314	(314)	-100%	1 886
Provincial Government		566	25 500	25 500	5	5	2 103	(2 098)	-100%	25 500
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**162 911**	**196 336**	**203 411**	**223**	**69 760**	**30 645**	**39 115**	**128%**	**203 411**
Total Transfer and subsidies - Operational		**162 911**	**196 336**	**203 411**	**223**	**69 760**	**30 645**	**39 115**	**128%**	**203 411**
Interest Receivables										
Property Rates		4 553	3 807	3 807	363	762	634	128	20%	3 807
Service Charges									–	
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		-	-	-	-	-	-	-	–	-
Total Interest Receivables		**4 553**	**3 807**	**3 807**	**363**	**762**	**634**	**128**	**20%**	**3 807**
Fuel Levy (RSC Replacement Grant)		–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges										
Electricity - Availability Charges		1 300	1 087	1 087	130	257	181	76	42%	1 087
Waste Management - Availability Charges		429	884	884	39	78	147	(70)	-47%	884
Waste Water Management - Availability Charges		1 391	426	426	82	165	71	94	132%	426
Water - Availability Charges		774	1 049	1 049	70	141	175	(34)	-19%	1 049
Total Operational Revenue - Service Charges		**3 894**	**3 445**	**3 445**	**321**	**641**	**574**	**67**	**12%**	**3 445**
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		466	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets		**466**	-	-	-	-	-	-	–	-
Other Gains										
Debt waived		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Inventory									–	
Fair value assessment - Water stock		–	–	–	–	–	–	–	–	–
Increase to net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		-	-	-	-	-	-	-	–	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Pension Funds		–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	-	-	-	-	-	–	-
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		-	-	-	-	-	-	-	–	-
Foreign Exchange		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Other Gains		-	-	-	-	-	-	-	–	-
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue		**997 838**	**1 069 064**	**1 076 193**	**75 166**	**258 607**	**175 663**	**82 945**	**47%**	**1 076 193**
EXPENDITURE ITEMS:									–	
Employee related costs									–	
Salaries and Allowances									–	
Basic Salary	2	174 361	185 844	189 866	15 067	30 293	31 644	(1 352)	-4%	189 866
Bonuses		13 739	17 875	17 875	1 205	2 449	2 979	(530)	-18%	17 875
Allowance									–	
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone		1 335	1 622	1 622	117	231	270	(40)	-15%	1 622
Housing Benefits		1 199	1 492	1 492	102	206	249	(42)	-17%	1 492
Non-pensionable		–	81	81	–	–	13	(13)	-100%	81
Travel or Motor Vehicle		9 048	10 989	10 989	882	1 696	1 832	(135)	-7%	10 989
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**11 581**	**14 184**	**14 184**	**1 101**	**2 133**	**2 364**	**(231)**	**-10%**	**14 184**
Service Related Benefits									–	
Acting		1 680	2 817	2 732	115	227	455	(228)	-50%	2 732
Bonus		–	–	–	–	–	–	–	–	–
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		3 913	5 040	5 040	–	–	840	(840)	-100%	5 040
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		1 087	1 439	1 439	423	423	240	183	76%	1 439
Overtime		21 543	28 251	28 251	2 034	4 322	4 709	(386)	-8%	28 251
Scarcity		–	–	–	–	–	–	–	–	–
Standby Allowance		7 608	9 175	9 175	666	1 311	1 529	(218)	-14%	9 175
Tools Allowance		–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		**35 831**	**46 722**	**46 637**	**3 237**	**6 284**	**7 773**	**(1 489)**	**-19%**	**46 637**
Total Salaries and Allowances		**235 513**	**264 625**	**268 562**	**20 611**	**41 158**	**44 760**	**(3 602)**	**-8%**	**268 562**
Social Contributions									–	
Bargaining Council		84	97	97	7	14	16	(2)	-11%	97
Group Life Insurance		6 266	6 294	6 294	574	1 148	1 049	99	9%	6 294
Medical		11 675	11 803	11 803	1 038	2 080	1 967	113	6%	11 803
Pension		26 518	31 092	31 092	2 338	4 682	5 182	(501)	-10%	31 092
Unemployment Insurance		1 276	1 669	1 678	106	209	280	(71)	-25%	1 678
Total Social Contributions		**45 820**	**50 956**	**50 965**	**4 063**	**8 132**	**8 494**	**(362)**	**-4%**	**50 965**
Post-retirement Benefit									–	
Medical		9 825	11 587	11 587	1 889	1 889	1 931	(42)	-2%	11 587
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		2	29	29	0	0	5	(4)	-92%	29
Total Post-retirement Benefit	4	**9 827**	**11 617**	**11 617**	**1 890**	**1 890**	**1 936**	**(47)**	**-2%**	**11 617**
Sub-Total		**291 161**	**327 197**	**331 144**	**26 564**	**51 180**	**55 191**	**(4 010)**	**-7%**	**331 144**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**291 161**	**327 197**	**331 144**	**26 564**	**51 180**	**55 191**	**(4 010)**	**-7%**	**331 144**
Remuneration of Councillors									–	
Allowances and Service Related Benefits									–	
Basic Salary		9 433	10 860	10 860	773	1 552	1 810	(258)	-14%	10 860
Cell phone Allowance		991	1 251	1 251	81	164	209	(45)	-21%	1 251
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		688	–	–	62	124	–	124	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**916**	**1 840**	**2 019**	**(178)**	**-9%**	**12 111**
Social Contributions									–	
Medical Aid Benefits		–	94	94	–	–	16	(16)	-100%	94
Pension Fund Contributions		1 392	1 552	1 552	113	232	259	(27)	-10%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**113**	**232**	**274**	**(42)**	**-15%**	**1 646**
Total Remuneration of Councillors	1,5	**12 504**	**13 758**	**13 758**	**1 029**	**2 072**	**2 293**	**(220)**	**-10%**	**13 758**
Bulk Purchases - Electricity									–	
ESKOM		430 733	474 822	474 822	50 660	51 118	79 137	(28 019)	-35%	474 822
Independent Power Producers									–	
Green Electricity									–	
Green Charges		–	–	–	–	–	–	–	–	–
Green Rights and Certificates		–	–	–	–	–	–	–	–	–
Total Green Electricity		-	-	-	-	-	-	-	–	-

Description	Ref	2025/26 Audited Outcome	2026/27 Medium Term Revenue & Expenditure Framework Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Renewable, Cogen, etc		–	–	–	–	–	–	–	–	–
Total Independent Power Producers		-	-	-	-	-	-	-	–	-
Self Generation		–	0	0	–	–	–	–	–	0
Capitalisation Electricity Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	1	**430 733**	**474 822**	**474 822**	**50 660**	**51 118**	**79 137**	**(28 019)**	**-35%**	**474 822**
Inventory Consumed									–	
Agricultural		–	–	–	–	–	–	–	–	–
Consumables		3 509	3 604	3 740	137	258	536	(278)	-52%	3 740
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		23 309	19 181	19 356	1 565	3 644	3 226	418	13%	19 356
Water		1	0	0	–	–	0	(0)	-100%	0
Sub-total		**26 819**	**22 786**	**23 096**	**1 702**	**3 902**	**3 762**	**140**	**4%**	**23 096**
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	**26 819**	**22 786**	**23 096**	**1 702**	**3 902**	**3 762**	**140**	**4%**	**23 096**
Debt Impairment									–	
Trade and Other Receivables from Exchange Transactions									–	
Electricity		1 440	9 239	9 239	–	–	1 540	(1 540)	-100%	9 239
Shared Services		–	–	–	–	–	–	–	–	–
Waste Management		(19 083)	5 764	5 764	–	–	961	(961)	-100%	5 764
Waste Water Management		(20 056)	6 757	6 757	–	–	1 126	(1 126)	-100%	6 757
Water		(37 940)	1 588	1 588	–	–	265	(265)	-100%	1 588
Non Specific Accounts		(1 100)	–	–	–	–	–	–	–	–
Total Trade and Other Receivables from Exchange Transactions		**(76 739)**	**23 349**	**23 349**	**-**	**-**	**3 891**	**(3 891)**	**-100%**	**23 349**
Other Receivables from Non-exchange Revenue									–	
Property Rates									–	
Property Rates General		8 770	–	–	–	–	–	–	–	–
Agricultural Properties		993	8 820	8 820	–	–	1 470	(1 470)	-100%	8 820
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	11 155	11 155	–	–	1 859	(1 859)	-100%	11 155
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Property Rates		**9 764**	**19 975**	**19 975**	**-**	**-**	**3 329**	**(3 329)**	**-100%**	**19 975**
Service Charges									–	
Service Charges General		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		-	-	-	-	-	-	-	–	-
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Total Other Receivables from Non-exchange Revenue		**9 764**	**19 975**	**19 975**	**-**	**-**	**3 329**	**(3 329)**	**-100%**	**19 975**
Total Debt Impairment	1	**(66 975)**	**43 324**	**43 324**	**-**	**-**	**7 221**	**(7 221)**	**-100%**	**43 324**
Depreciation, Amortisation and Impairment									–	
Amortisation									–	
Intangible Assets		39	101	101	–	–	17	(17)	-100%	101
Total Amortisation		**39**	**101**	**101**	**-**	**-**	**17**	**(17)**	**-100%**	**101**
Depreciation									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		3 251	2 170	2 170	–	–	362	(362)	-100%	2 170
Computer Equipment		694	2 719	2 719	–	–	453	(453)	-100%	2 719
Electrical Infrastructure		4 044	1 116	1 116	–	–	186	(186)	-100%	1 116
Furniture and Office Equipment		1 124	674	674	1	1	112	(111)	-99%	674
Heritage Assets		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		144	–	–	–	–	–	–	–	–
Investment Property		410	218	218	–	–	36	(36)	-100%	218
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Machinery and Equipment		2 241	1 565	1 565	–	–	261	(261)	-100%	1 565
Other Assets		1 886	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		8 189	656	656	–	–	109	(109)	-100%	656
Sanitation Infrastructure		5 417	2 940	2 940	–	–	490	(490)	-100%	2 940
Solid Waste Infrastructure		667	18 026	18 026	–	–	3 004	(3 004)	-100%	18 026
Storm water Infrastructure		2 602	596	596	–	–	99	(99)	-100%	596
Transport Assets		2 760	5 628	5 628	–	–	938	(938)	-100%	5 628
Water Supply Infrastructure		6 694	1 772	1 772	–	–	295	(295)	-100%	1 772
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation		**40 121**	**38 080**	**38 080**	**1**	**1**	**6 347**	**(6 345)**	**-100%**	**38 080**
Capital Impairment Losses and Reversals									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Construction Work-in-progress		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		4 343	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment									–	
Coastal Infrastructure		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Community Assets		57	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Operational Buildings		987	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		65	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment		**1 108**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Capital Impairment Losses and Reversals		**5 451**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Depreciation, Amortisation and Impairment	1	**45 612**	**38 181**	**38 181**	**1**	**1**	**6 363**	**(6 362)**	**-100%**	**38 181**
Interest, Dividends and Rent on Land									–	
Dividends Paid		–	–	–	–	–	–	–	–	–
Interest Paid		10 725	10 773	10 773	155	311	1 795	(1 485)	-83%	10 773
Rent on Land		53	17	17	–	–	3	(3)	-100%	17
Total Interest, Dividends and Rent on Land	1	**10 779**	**10 789**	**10 789**	**155**	**311**	**1 798**	**(1 487)**	**-83%**	**10 789**
Contracted Services									–	
Consultants and Professional Services		6 668	19 796	15 705	676	689	2 451	(1 762)	-72%	15 705
Contractors		24 044	8 652	12 642	303	388	1 924	(1 536)	-80%	12 642
Outsourced Services		41 291	44 212	43 901	5 541	5 603	7 317	(1 714)	-23%	43 901
Total Contracted Services	1	**72 003**	**72 660**	**72 249**	**6 521**	**6 680**	**11 691**	**(5 012)**	**-43%**	**72 249**
Transfers and Subsidies									–	
Capital									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Operational									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		2 777	14 153	14 200	96	208	403	(195)	-48%	14 200
Total Operational		**2 777**	**14 153**	**14 200**	**96**	**208**	**403**	**(195)**	**-48%**	**14 200**
Total Transfers and Subsidies	1	**2 777**	**14 153**	**14 200**	**96**	**208**	**403**	**(195)**	**-48%**	**14 200**
Irrecoverable Debts Written Off									–	
Bab debt written off		–	–	–	–	–	–	–	–	–
Exchange									–	
Electricity		5 508	1 662	1 662	57	59	277	(218)	-79%	1 662
Non Specific Accounts		1 100	–	–	–	1	–	1	–	–
Waste Management		40 481	9 706	9 706	5	14	1 618	(1 604)	-99%	9 706
Waste Water Management		40 099	7 579	7 579	49	57	1 263	(1 206)	-96%	7 579
Water		72 517	12 554	12 554	12	24	2 092	(2 069)	-99%	12 554
Total Exchange		**159 705**	**31 500**	**31 500**	**123**	**153**	**5 250**	**(5 097)**	**-97%**	**31 500**
Non-exchange									–	
Non Specific Accounts		12 390	–	–	–	–	–	–	–	–
Property Rates		914	–	–	–	45	–	45	–	–
Service Charges		29	0	0	–	–	–	–	–	0
Total Non-exchange		**13 333**	**0**	**0**	**-**	**45**	**-**	**45**	**–**	**0**
Total Irrecoverable Debts Written Off	1	**173 038**	**31 500**	**31 500**	**123**	**198**	**5 250**	**(5 052)**	**-96%**	**31 500**
Operational Cost and Other Cost									–	
Operational Cost									–	
Achievements and Awards		–	47	47	–	–	8	(8)	-100%	47
Advertising, Publicity and Marketing		990	1 556	1 505	71	74	251	(177)	-70%	1 505
Assets less than the Capitalisation Threshold		–	–	–	–	–	–	–	–	–
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		552	536	536	50	100	89	11	12%	536
Bargaining Council		–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–
Bursaries (Employees)		–	–	–	–	–	–	–	–	–
Cash Discount		–	–	–	–	–	–	–	–	–
Cleaning Services		40	58	58	3	5	10	(5)	-47%	58
Commission		2 508	2 856	2 856	238	270	476	(206)	-43%	2 856
Communication		940	3 659	3 614	212	302	602	(300)	-50%	3 614
Contribution to Provisions		–	0	0	–	–	0	(0)	-100%	0
Copy Right Fees		–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	–	–	–	–	–	–	–	–
Courier and Delivery Services		2	3	3	0	0	0	(0)	-61%	3
Deeds		33	62	62	10	10	10	(0)	-1%	62
Drivers Licences and Permits		–	–	–	–	–	–	–	–	–
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		70	79	79	–	–	13	(13)	-100%	79
Entertainment		8	16	16	–	–	3	(3)	-100%	16
Entrance Fees		–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–
External Audit Fees		5 111	4 846	4 846	–	–	808	(808)	-100%	4 846
External Computer Service		4 901	6 023	5 873	330	2 033	979	1 054	108%	5 873
Fines and Penalties		2	1	1	–	–	0	(0)	-100%	1
Firearm Handling Fees		–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Full Time Union Representative		62	(10)	60	8	8	10	(2)	-19%	60
Hire Charges		10 820	7 426	7 159	583	1 151	1 193	(42)	-4%	7 159
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–
Indigent Relief		–	–	–	–	–	–	–	–	–
Insurance Underwriting		2 958	3 697	3 682	–	2 929	614	2 315	377%	3 682
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–
Learnerships and Internships		638	659	659	75	148	27	121	457%	659
Levies Paid - Water Resource Management Charges		2 907	2 736	2 736	36	1 962	456	1 506	330%	2 736
Licences		501	543	543	10	10	90	(80)	-89%	543
Management Fee		–	1	1	–	–	0	(0)	-100%	1
Municipal Services		5 764	44	44	14	14	7	7	91%	44
Office Decorations		1	3	3	1	1	0	0	14%	3
Parking Fees		–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–
Printing, Publications and Books		1 222	1 855	1 855	6	100	309	(209)	-68%	1 855
Professional Bodies, Membership and Subscription		2 594	793	793	9	9	132	(123)	-93%	793
Registration Fees		50	51	51	–	–	8	(8)	-100%	51
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–
Resettlement Cost		15	–	–	–	–	–	–	–	–
Rewards Incentives		–	–	–	–	–	–	–	–	–
Road Worthy Test		–	15	15	–	–	3	(3)	-100%	15
Samples and Specimens		–	–	–	–	–	–	–	–	–
Search Fees		–	–	–	–	–	–	–	–	–
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys		15	137	137	–	25	23	2	11%	137
Signage		1 334	1 719	1 722	46	46	287	(241)	-84%	1 722
Skills Development Fund Levy		2 844	1 339	1 339	239	481	223	258	116%	1 339
Small Differences Tolerances		–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		–	–	–	–	–	–	–	–	–
Supplier Development Programme		–	–	–	–	–	–	–	–	–
System Access and Information Fees		–	–	–	–	–	–	–	–	–
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–
Toll Gate Fees		2	1	1	–	0	0	(0)	-83%	1
Transport Provided as Part of Departmental Activities		38	70	70	–	–	12	(12)	-100%	70
Travel Agency and Visas		14	46	46	2	2	8	(6)	-76%	46
Travel and Subsistence		999	956	1 020	83	136	170	(34)	-20%	1 020
Uniform and Protective Clothing		2 878	3 168	3 224	43	79	537	(458)	-85%	3 224
Vehicle Tracking		225	386	386	21	21	64	(44)	-68%	386
Ward Committees		1 385	1 283	1 283	114	229	214	15	7%	1 283
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–
Wet Fuel		9 764	11 229	12 347	1 015	1 938	2 058	(120)	-6%	12 347
Witness Fees		–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		2 380	2 586	2 586	–	–	–	–	–	2 586
Total Operational Cost		**64 563**	**60 475**	**61 259**	**3 218**	**12 084**	**9 695**	**2 389**	**25%**	**61 259**
Operating Leases									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Properties		1 288	1 440	1 440	203	257	240	17	7%	1 440
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Operational Leases		**1 288**	**1 440**	**1 440**	**203**	**257**	**240**	**17**	**7%**	**1 440**
Discontinued Operations		–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**65 851**	**61 915**	**62 699**	**3 422**	**12 342**	**9 935**	**2 407**	**24%**	**62 699**
Disposal of Fixed and Intangible Assets									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		24	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	**24**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other Losses									–	
Inventory									–	
Decrease in net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Water Losses									–	
Apparent Losses									–	
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Unauthoried Consumption		–	–	–	–	–	–	–	–	–
Total Apparent Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–
Real Losses									–	
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	2026/27 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–
Total Real Losses		-	-	-	-	-	-	-	–	-
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Total Water Losses		-	-	-	-	-	-	-	–	-
Fair Value Adjustment									–	
Actuarial Assessments									–	
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Medical		16 063	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		**16 063**	-	-	-	-	-	-	–	-
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		**16 063**	-	-	-	-	-	-	–	-
Foreign Exchange		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Other Losses	1	**16 063**	-	-	-	-	-	-	–	-
Total Expenditure		**1 080 388**	**1 111 084**	**1 115 761**	**90 272**	**128 013**	**183 044**	**(55 032)**	**-30%**	**1 115 761**
Surplus/(Deficit)		**(82 551)**	**(42 020)**	**(39 568)**	**(15 106)**	**130 594**	**(7 382)**	**137 976**	**-1869%**	**(39 568)**
Transfers and subsidies - capital (monetary allocations)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		179	435	435	–	–	–	–	–	435
Foreign Government and International Organisations		300	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		24 551	26 141	26 141	–	–	–	–	–	26 141
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		1 512	–	–	–	–	–	–	–	–
Provincial Governments		1 337	8 428	8 789	–	–	1 392	(1 392)	-100%	8 789
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		**27 879**	**35 003**	**35 364**	-	-	**1 392**	**(1 392)**	**-100%**	**35 364**
Transfers and subsidies - capital (in-kind)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Municipalities		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Governments		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	–	-
Surplus/(Deficit) after capital transfers and contributions		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Income Tax									–	
Continuing Operations		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Income Tax		-	-	-	-	-	-	-	–	-
Surplus/(Deficit) after income tax		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**(54 672)**	**(7 016)**	**(4 203)**	**(15 106)**	**130 594**	**(5 990)**	**136 584**	**-2280%**	**(4 203)**
Repairs and Maintenance by Expenditure Item	8								–	
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		5 270	4 711	4 547	535	714	758	(44)	-6%	4 547
Contracted Services		12 563	14 772	11 380	262	285	1 897	(1 611)	-85%	11 380
Operational Costs		7 387	4 965	4 699	405	970	783	187	24%	4 699
Total Repairs and Maintenance Expenditure	9	**25 220**	**24 448**	**20 626**	**1 202**	**1 970**	**3 438**	**(1 468)**	**-43%**	**20 626**

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - M02 August

Description		Budget Year 2026/27											
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 423	1 776	1 672	1 493	1 531	1 527	13 357	37 619	69 398	55 527	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37 139	4 788	942	1 436	610	515	3 043	9 760	58 233	15 365	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	35 625	966	648	589	561	535	8 705	34 913	82 541	45 302	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	16 696	1 271	1 180	1 413	1 068	1 041	6 037	26 925	55 630	36 484	–	–
Receivables from Exchange Transactions - Waste Management	1600	7 336	1 189	1 106	1 003	1 009	966	5 810	24 796	43 215	33 583	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	192	17	15	15	14	14	78	505	850	627	–	–
Interest on Arrear Debtor Accounts	1810	1 489	185	164	209	219	247	3 172	49 413	55 097	53 260	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(9 802)	45	43	56	49	37	193	1 940	(7 439)	2 275	–	–
Total By Income Source	**2000**	**99 098**	**10 236**	**5 770**	**6 213**	**5 061**	**4 882**	**40 395**	**185 872**	**357 526**	**242 423**	**–**	**–**
2025/26 - totals only										–	**–**		
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 946	978	622	942	344	341	2 247	10 329	24 750	14 203	–	–
Commercial	2300	52 490	4 492	749	1 158	597	548	13 179	32 739	105 952	48 221	–	–
Households	2400	34 880	4 686	4 322	4 016	4 015	3 903	23 930	136 576	216 327	172 439	–	–
Other	2500	2 781	80	76	97	104	91	1 040	6 228	10 497	7 560	–	–
Total By Customer Group	**2600**	**99 098**	**10 236**	**5 770**	**6 213**	**5 061**	**4 882**	**40 395**	**185 872**	**357 526**	**242 423**	**–**	**–**

WC022 Witzenberg - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
ASSETS									%	
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		–	–	–	–	–	(1 466)	1 466	-100%	(8 799)
Cash at Bank		140 007	238 572	245 194	(44 254)	(4 947)	227 256	(232 203)	-102%	227 256
Cash on Hand		9	9	9	(0)	(0)	9	(9)	-100%	9
Total Cash and Cash Equivalents		**140 017**	**238 581**	**245 203**	**(44 254)**	**(4 947)**	**225 799**	**(230 746)**	**-102%**	**218 467**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity		71 920	124 526	124 526	9 946	14 946	29 991	(15 046)	-50%	(387 966)
Waste Management		50 584	89 183	89 183	1 302	2 839	78 324	(75 485)	-96%	54 098
Waste Water Management		47 907	44 171	44 171	2 086	13 561	31 080	(17 518)	-56%	(278)
Water		77 126	138 668	138 668	(1 476)	1 329	125 033	(123 704)	-99%	84 467
Other trade receivables from exchange transactions		18 365	17 853	17 853	25 895	23 247	13 479	9 767	72%	(7 020)
VAT Receivable Input Tax Accrual		1 075	(1 697)	(1 697)	658	(784)	15 465	(16 249)	-105%	101 278
Gross: Trade and other receivables from exchange transactions		**266 977**	**412 705**	**412 705**	**38 411**	**55 137**	**293 373**	**(238 235)**	**-81%**	**(155 420)**
Less: Impairment for debt										
Impairment for Electricity		(17 241)	(30 162)	(30 162)	(4 791)	(4 791)	(20 923)	16 132	-77%	(20 923)
Impairment for Waste Management		(42 163)	(76 010)	(76 010)	17 147	17 147	(70 246)	87 393	-124%	(70 246)
Impairment for Waste Water Management		(44 299)	(75 646)	(75 646)	18 289	18 289	(68 888)	87 177	-127%	(68 888)
Impairment for Water		(85 517)	(131 222)	(131 222)	54 366	54 366	(129 634)	184 000	-142%	(129 634)
Impairment for other trade receivalbes from exchange transactions		(10 298)	(27 740)	(27 740)	(28)	(28)	(18 920)	18 892	-100%	(18 920)
Total Less: Impairment for debt		**(199 517)**	**(340 780)**	**(340 780)**	**84 983**	**84 983**	**(308 611)**	**393 594**	**-128%**	**(308 611)**
Total net Trade and other receivables from Exchange		**67 460**	**71 925**	**71 925**	**123 394**	**140 120**	**(15 238)**	**155 359**	**-1020%**	**(464 031)**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		25 435	18 454	18 454	(6 357)	14 400	10 866	3 534	33%	(13 208)
Business and Commercial Properties		9 584	13 950	13 950	(1 429)	5 233	9 849	(4 616)	-47%	(3 162)
Industrial Properties		2 192	3 924	3 924	(1 273)	2 351	373	1 979	531%	(10 894)
Mining Properties		(1 399)	–	–	–	(1)	–	(1)	–	–
Public Benefit Organisations		9	4	4	–	1	4	(4)	-84%	4
Public Service Infrastructure Properties		(173)	(16 283)	(16 283)	(537)	(522)	(16 412)	15 890	-97%	(16 819)
Public Service Purposes Properties		6 272	26 698	26 698	(3 912)	4 606	21 602	(16 997)	-79%	5 436
Residential Properties		24 522	31 400	31 400	(618)	2 113	19 814	(17 701)	-89%	(11 482)
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		5 221	4 944	4 944	(28)	1 124	4 257	(3 133)	-74%	2 078
Property Rates General		–	–	–	–	–	–	–	–	–
Gross: Property rates		**71 662**	**83 091**	**83 091**	**(14 154)**	**29 304**	**50 354**	**(21 050)**	**-42%**	**(48 046)**
Less: Impairment of Property rates		(59 369)	(67 918)	(67 918)	(8 647)	(8 647)	(56 763)	48 116	-85%	(56 763)
Net Property rates		**12 294**	**15 173**	**15 173**	**(22 801)**	**20 657**	**(6 410)**	**27 067**	**-422%**	**(104 810)**
Other receivables from non-exchange transactions		38 434	61 562	61 562	(8 537)	(8 435)	51 391	(59 826)	-116%	47 264
Less:Impairment for other receivables from non-exchange		(9 200)	(13 900)	(13 900)	(2 232)	(2 232)	(13 900)	11 668	-84%	(13 900)
Net other receivables from non-exchange transactions		**29 233**	**47 662**	**47 662**	**(10 769)**	**(10 668)**	**37 491**	**(48 158)**	**-128%**	**33 364**
Total net Receivables from non-exchange transactions		**41 527**	**62 835**	**62 835**	**(33 570)**	**9 989**	**31 081**	**(21 092)**	**-68%**	**(71 445)**
Current Portion of Non-current Receivables										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Inventory										
Agricultural		1 107	–	–	–	–	–	–	–	–
Consumables		1 838	(3 164)	(7 448)	(55)	117	(2 583)	2 700	-105%	318
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		12 119	17 908	13 906	248	(12 941)	21 945	(34 886)	-159%	40 247
Water		(173)	20	20	(1)	(1)	3	(5)	-141%	20
Work-in-progress		–	–	–	–	–	–	–	–	–
Total Inventory		**14 892**	**14 764**	**6 478**	**191**	**(12 825)**	**19 365**	**(32 190)**	**-166%**	**40 585**
VAT Receivable										
Input Tax Capital		174	1 176	1 176	1 026	(7 382)	1 176	(8 559)	-728%	1 176
Input Tax General		1 263	10 608	10 608	15 651	(36 044)	27 771	(63 815)	-230%	113 584

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
VAT Control (Receivable)		–	(96 865)	(96 865)	–	–	(96 865)	96 865	-100%	(96 865)
Total VAT Receivable		**1 438**	**(85 080)**	**(85 080)**	**16 678**	**(43 427)**	**(67 918)**	**24 491**	**-36%**	**17 895**
Other current assets										
Construction Contracts and Receivables		–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		795	1 084	1 084	–	(289)	1 084	(1 372)	-127%	1 084
Deposits		1 560	1 560	1 560	–	–	1 560	(1 560)	-100%	1 560
Fair Value Adjustments		–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		4 253	2 303	2 303	1 063	1 063	2 303	(1 240)	-54%	2 303
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current assets		**6 607**	**4 947**	**4 947**	**1 063**	**774**	**4 947**	**(4 173)**	**-84%**	**4 947**
Total Current Assets		**271 940**	**307 972**	**306 308**	**63 502**	**89 685**	**198 036**	**(108 351)**	**-55%**	**(253 582)**
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Total Investments		-	-	-	-	-	-	-	–	-
Investment Property										
Investment Property at Cost / Fair Value		46 722	46 722	46 722	–	–	46 722	(46 722)	-100%	46 722
Less: Accumulated Depreciation		(5 408)	(5 411)	(5 411)	–	–	(5 193)	5 193	-100%	(5 193)
Less: Accumulated Impairment		(4 815)	(472)	(472)	(4 343)	(4 343)	(472)	(3 871)	820%	(472)
Total Investment Property		**36 498**	**40 838**	**40 838**	**(4 343)**	**(4 343)**	**41 056**	**(45 399)**	**-111%**	**41 056**
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		1 619 768	1 760 918	1 769 868	49 423	63 693	1 707 838	(1 644 146)	-96%	1 769 868
Leases recognised as Property, Plant and Equipment	3	3 189	8 470	8 470	2 000	2 000	8 470	(6 470)	-76%	8 470
Less: Accumulated Depreciation		(472 366)	(515 412)	(515 412)	(106)	(106)	(477 550)	477 444	-100%	(477 550)
Less: Accumulated Impairment		(8 037)	(5 974)	(5 974)	(1 108)	(1 108)	(5 974)	4 866	-81%	(5 974)
Total Property, Plant and Equipment	2	**1 142 554**	**1 248 002**	**1 256 952**	**50 208**	**64 478**	**1 232 784**	**(1 168 306)**	**-95%**	**1 294 814**
Construction Work-in-progress										
Acquisitions		–	–	–	–	–	–	–	–	–
Opening Balance		70 805	–	–	–	–	–	–	–	–
Prior period corrections		–	–	–	–	–	–	–	–	–
Transfer to Heritage asset		–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–
Transfer to Investment property		–	–	–	–	–	–	–	–	–
Transfer to PPE		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Construction Work-in-progress	2	**70 805**	-	-	-	-	-	-	–	-
Biological Assets										
Biological Assets at Cost / Fair Value		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Biological Assets		-	-	-	-	-	-	-	–	-
Living resources										
Living resources at Cost / Revaluation		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Living resources		-	-	-	-	-	-	-	–	-
Heritage Assets										
Heritage Assets at Cost / Revaluation		550	550	550	–	–	550	(550)	-100%	550
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Heritage Assets		**550**	**550**	**550**	-	-	**550**	**(550)**	**-100%**	**550**
Intangible Assets										
Intangible Assets at Cost / Revaluation		2 257	2 329	2 329	–	–	2 329	(2 329)	-100%	2 329
Less: Accumulated Amortisation		(1 059)	(1 241)	(1 241)	(8)	(8)	(1 141)	1 132	-99%	(1 141)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Intangible Assets		**1 197**	**1 088**	**1 088**	**(8)**	**(8)**	**1 188**	**(1 197)**	**-101%**	**1 188**
Trade and other receivables from exchange transactions										
Electricity		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Trade and other Receivables from Exchange Transactions		-	-	-	-	-	-	-	–	-
Non-current Receivables from Non-exchange Transactions										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Loans		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactions		-	-	-	-	-	-	-	–	-
Other non-current assets										
Deferred Tax Assets		–	–	–	–	–	–	–	–	–
Defined Benefit Asset		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–
Investment in Joint Venture		–	–	–	–	–	–	–	–	–
Investment in Subsidiary		–	–	–	–	–	–	–	–	–
Operating Lease Receivable		–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–
Total Other non-current assets		-	-	-	-	-	-	-	–	-
Total Non Current Assets		**1 251 605**	**1 290 478**	**1 299 428**	**45 857**	**60 126**	**1 275 579**	**(1 215 452)**	**-95%**	**1 337 608**
TOTAL ASSETS		**1 523 545**	**1 598 451**	**1 605 736**	**109 359**	**149 812**	**1 473 615**	**(1 323 803)**	**-90%**	**1 084 026**
LIABILITIES										
Current Liabilities										
Bank Overdraft										
ABSA		–	–	–	–	–	–	–	–	–
First National Bank		–	–	–	–	–	–	–	–	–
Nedbank		–	–	–	–	–	–	–	–	–
Rand Merchant Bank		–	–	–	–	–	–	–	–	–
Standard Bank		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Total Bank Overdraft		-	-	-	-	-	-	-	–	-
Financial Liabilities										
Concessionary Loan		–	–	–	–	–	–	–	–	–
Short-term Borrowings		–	–	–	–	–	–	–	–	–
Current portion of Finance Lease Liabilities		169	163	163	715	715	163	552	339%	163
Current portion of Non-current Borrowings		6 218	21 891	21 891	6 218	6 218	21 891	(15 673)	-72%	21 891
Current portion of Operating Lease Liabilities		–	–	–	–	–	–	–	–	–
Unamortised Premium on Long-term Debts		–	19	19	–	–	14	(14)	-100%	14
Total Financial Liabilities		**6 387**	**22 073**	**22 073**	**6 933**	**6 933**	**22 068**	**(15 135)**	**-69%**	**22 068**
Consumer Deposits										
Building Plans		1 096	1 059	1 059	43	(274)	1 059	(1 333)	-126%	1 059
Buying Card		–	–	–	–	–	–	–	–	–
Electricity		202	204	204	–	–	204	(204)	-100%	204
Hiring of Decorative Items		–	–	–	–	–	–	–	–	–
Library Books		–	–	–	–	–	–	–	–	–
Posters		30	30	30	–	–	30	(30)	-100%	30
Refuse		–	–	–	–	–	–	–	–	–
Rental Properties		391	380	380	(54)	(77)	380	(457)	-120%	380
Sewer		–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–
Water		8 028	8 611	8 611	48	56	8 611	(8 556)	-99%	8 611
Wayleave		862	370	370	–	–	370	(370)	-100%	370
Total Consumer Deposits		**10 609**	**10 655**	**10 655**	**37**	**(295)**	**10 655**	**(10 950)**	**-103%**	**10 655**
Trade and Other Payable Exchange Transactions										
Accrued Interest		–	–	–	–	–	–	–	–	–
Advance Payments		8 902	4 459	4 459	6 776	9 770	4 459	5 310	119%	4 459
Affiliates, Related Parties and Associated Companies		–	–	–	–	–	–	–	–	–
Agency Fees Payable		(1)	(1)	(1)	–	–	(1)	1	-100%	(1)
Auditor-General of South Africa		–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–
Compensation Commission (COID)		–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		2 067	(5 482)	(1 201)	(1 522)	(1 079)	(61 331)	60 252	-98%	(317 317)
Deferred Revenue		–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		44 035	84 357	84 357	44 035	–	(5 606)	5 606	-100%	(455 423)
Fair Value adjustment		–	1	1	–	–	1	(1)	-100%	1
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–
Long Service Award		(48)	4 126	4 126	–	–	4 126	(4 126)	-100%	4 126
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Overtime		3 026	2 483	2 483	542	542	2 483	(1 941)	-78%	2 483
Payables and Accruals		21 178	60 472	61 532	5 175	(6 972)	18 204	(25 176)	-138%	(167 284)

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
PAYE Deductions		–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–
Retentions		8 875	11 870	11 870	(1 318)	(1 816)	11 870	(13 686)	-115%	11 870
Standby		–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–
Unallocated Deposits		4 961	1 345	1 345	(844)	(813)	1 345	(2 159)	-160%	1 345
Water Inventory Bulk Purchases		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Accrual		(11 909)	17 977	17 977	15	38	22 702	(22 664)	-100%	22 702
VAT Payables Output Tax Provision for Doubtful Debt Impairment		5 820	5 413	5 413	(17 472)	(17 472)	5 413	(22 885)	-423%	5 413
Total Trade and Other Payable Exchange Transactions	2, 5	**86 906**	**187 021**	**192 361**	**35 387**	**(17 802)**	**3 665**	**(21 467)**	**-586%**	**(887 626)**
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital		–	–	–	–	–	–	–	–	–
Operational		(1 046)	–	–	–	–	–	–	–	–
Total Transfers and Subsidies Payable		**(1 046)**	-	-	-	-	-	-	–	-
Transfers and Subsidies Unspent										
Capital		(4 508)	22 788	22 788	3 468	2 677	6 041	(3 364)	-56%	58 728
Operational		1 811	(9 570)	(10 438)	(15 427)	(5 544)	(536)	(5 009)	935%	21 565
Total Transfers and Subsidies Unspent		**(2 697)**	**13 219**	**12 351**	**(11 959)**	**(2 867)**	**5 506**	**(8 373)**	**-152%**	**80 294**
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	2	**(3 744)**	**13 219**	**12 351**	**(11 959)**	**(2 867)**	**5 506**	**(8 373)**	**-152%**	**80 294**
Provision										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		8 851	12 727	12 727	1 366	2 609	5 279	(2 671)	-51%	(5 147)
Decommissioning, Restoration and Similar Liabilities		666	3 791	3 791	137	137	3 791	(3 654)	-96%	3 791
Ex-gratia Pension		40	8	8	–	–	8	(8)	-100%	8
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		25 089	22 289	22 289	(948)	(1 029)	22 289	(23 318)	-105%	22 289
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Total Provision		**34 646**	**38 815**	**38 815**	**555**	**1 716**	**31 367**	**(29 651)**	**-95%**	**20 940**
VAT Payable										
VAT Payable: Output Tax		(97)	(96 979)	(96 979)	6 933	(45 607)	(87 724)	42 117	-48%	(4 724)
VAT Payable: VAT Control		2 053	–	–	–	(4 716)	0	(4 716)	-235795319%	–
Total VAT Payable		**1 956**	**(96 979)**	**(96 979)**	**6 933**	**(50 323)**	**(87 724)**	**37 401**	**-43%**	**(4 724)**
Other current liabilities										
Employee Benefits										
Post-employment Benefits		1 723	3 300	3 300	4 425	4 176	3 300	876	27%	3 300
Other Long-Term Benefits		–	–	–	(430)	(621)	–	(621)	–	–
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**1 723**	**3 300**	**3 300**	**3 995**	**3 555**	**3 300**	**255**	**8%**	**3 300**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current liabilities		**1 723**	**3 300**	**3 300**	**3 995**	**3 555**	**3 300**	**255**	**8%**	**3 300**
Total Current Liabilities		**140 207**	**181 402**	**185 875**	**45 876**	**(55 528)**	**(7 863)**	**(47 665)**	**606%**	**(751 793)**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		14 320	(8 999)	(8 999)	(6 062)	(5 907)	(5 919)	12	-0%	(9 170)
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–
Finance Lease Liability		2 343	889	889	641	641	889	(248)	-28%	889
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-annuity Loans		–	–	–	–	–	–	–	–	–
Non-marketable Bonds		–	–	–	–	–	–	–	–	–
PPP Liabilities		–	–	–	–	–	–	–	–	–
Securities		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	4	**16 663**	**(8 110)**	**(8 110)**	**(5 421)**	**(5 266)**	**(5 030)**	**(236)**	**5%**	**(8 281)**
Operating Lease Liability		–	(251)	(251)	1 675	1 675	2 821	(1 145)	-41%	(251)
Total Financial Liabilities		**16 663**	**(8 361)**	**(8 361)**	**(3 746)**	**(3 591)**	**(2 209)**	**(1 382)**	**63%**	**(8 532)**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		564	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		62 762	84 523	84 523	51 809	51 809	73 926	(22 117)	-30%	73 926
Ex-gratia Pension		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Provisions		**63 326**	**84 523**	**84 523**	**51 809**	**51 809**	**73 926**	**(22 117)**	**-30%**	**73 926**
Long term Trade and other Payables										
Bulk Water		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Payables and Accruals		–	–	–	–	–	–	–	–	–
Total Long term Trade and other Payables		-	-	-	-	-	-	-	–	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits		21 191	90 436	90 436	13 254	13 254	78 820	(65 566)	-83%	78 820
Other Long-Term Benefits		–	13 618	13 618	658	658	12 179	(11 521)	-95%	12 179
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**21 191**	**104 055**	**104 055**	**13 912**	**13 912**	**90 999**	**(77 088)**	**-85%**	**90 999**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**21 191**	**104 055**	**104 055**	**13 912**	**13 912**	**90 999**	**(77 088)**	**-85%**	**90 999**
Total non current liabilities		**101 180**	**180 217**	**180 217**	**61 975**	**62 130**	**162 716**	**(100 586)**	**-62%**	**156 393**
TOTAL LIABILITIES		**241 388**	**361 619**	**366 092**	**107 850**	**6 602**	**154 853**	**(148 251)**	**-96%**	**(595 400)**
CHANGES IN NET ASSETS		**1 282 157**	**1 236 831**	**1 239 644**	**1 509**	**143 210**	**1 318 763**	**(1 175 553)**	**-89%**	**1 679 426**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		50	–	–	–	–	–	–	–	–
Correction of Prior Period Error		–	–	–	–	–	–	–	–	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–
Opening Balance		1 237 105	1 234 306	1 234 306	(28 537)	(29 521)	1 234 306	(1 263 827)	-102%	1 234 306
Transfers to/from operating revenue and expenditure		(80 479)	(7 016)	4 853	–	145 700	–	145 700	–	–
Transfers to/from Reserves		49 838	–	–	–	–	–	–	–	–
Total Accumulated Surplus/(Deficit)	1	**1 206 514**	**1 227 290**	**1 239 159**	**(28 537)**	**116 179**	**1 234 306**	**(1 118 127)**	**-91%**	**1 234 306**
Reserves and Funds										
Capital Replacement Reserve		12 722	11 166	11 166	50 821	47 367	11 166	36 200	324%	11 166
Capitalisation Reserve		–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–
Housing Development Fund		–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–
Revaluation Reserve		–	–	–	–	–	–	–	–	–
Self Insurance Reserve		–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–
Total Reserves and Funds	2	**12 722**	**11 166**	**11 166**	**50 821**	**47 367**	**11 166**	**36 200**	**324%**	**11 166**
Other										
Equity										
Capital Contributed by Other Government Units		–	–	–	–	–	–	–	–	–
Ordinary Shares		–	–	–	–	–	–	–	–	–
Preference Shares		–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–
Total Equity		-	-	-	-	-	-	-	–	-
Non-controlling Interest										
Opening Balance		–	–	–	–	–	–	–	–	–
Movement during the year		–	–	–	–	–	–	–	–	–
Total Non-controlling Interest		-	-	-	-	-	-	-	–	-
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other	2	-	-	-	-	-	-	-	–	-
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 219 235**	**1 238 456**	**1 250 326**	**22 285**	**163 545**	**1 245 472**	**(1 081 927)**	**-87%**	**1 245 472**

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2026/27									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 528	–	–	–	–	–	–	–	**1 528**	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**1 528**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 528**	**–**

Notes

Material increases in value of creditors' categories compared to previous month to be explained

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - M02 August

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			579 452	639 829	738 102	62 326	75 881	123 017	(47 135)	-38%	738 102
Governance	2.1 Support Institutional Transformation & Development			91 062	107 506	120 895	10 007	16 813	20 149	(3 336)	-17%	120 895
Governance	2.2 Ensure financial viability.			30 759	59 103	57 051	4 276	13 209	9 508	3 701	39%	57 051
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.			4 002	5 078	6 535	301	619	1 089	(470)	-43%	6 535
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			120 359	141 409	172 862	12 363	22 027	28 810	(6 784)	-24%	172 862
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			39 177	40 899	20 076	715	1 324	3 346	(2 022)	-60%	20 076
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			2 066	2 906	5 093	284	507	849	(342)	-40%	5 093
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
Allocations to other priorities			2	–	–	–				–		
Total Expenditure			1	**866 878**	**996 730**	**1 120 614**	**90 272**	**130 381**	**186 769**	**(56 388)**		**1 120 614**

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - M02 August

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		74 659	47 659	52 302	6 932	9 159	8 717	442	5%	52 302
Governance	2.1 Support Institutional Transformation & Development	B		790	835	138 957	241	242	23 159	(22 917)	-99%	138 957
Governance	2.2 Ensure financial viability.	C		5 247	–	61 318	–	–	10 220	(10 220)	-100%	61 318
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.	D		–	–	7 465	–	–	1 244	(1 244)	-100%	7 465
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	E		4 954	10 809	185 832	–	364	30 972	(30 608)	-99%	185 832
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	F		132	–	9 104	–	–	1 517	(1 517)	-100%	9 104
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	G		828	–	3 598	–	–	600	(600)	-100%	3 598
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
				–	–	–				–		
Allocations to other priorities			3	–	–	–				–		
Total Capital Expenditure			1	**86 610**	**59 303**	**458 575**	**7 174**	**9 765**	**76 429**	**(66 664)**		**458 575**

WC022 Witzenberg - Supporting Table SC7 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue**			
	Service Charges - Electricity	2 133	Increased consumption during the winter peak period.	
	Service Charges - Water	(89)	Immaterial Variance	
	Service Charges - Waste water Management	6 715	Attributed to Industrial Effluent recognised	
	Service Charges - Waste Management	(311)	Immaterial Variance	
	Sale of Goods and Rendering of Services	(181)	Immaterial Variance	
	Agency Services	(92)	Immaterial Variance	
	Interest	(2)	Immaterial Variance	
	Interest earned from Receivables	(1 457)	Lower interest rates experienced than aniticipated/forecast - interest rate on receivables linked to prime.	
	Interest received from Current and Non-Current /	(1 115)	Lower interest rates experienced than aniticipated/forecast.	
	Dividends	–		
	Rent on Land	(5)	Immaterial Variance	
	Rental from Fixed Assets	(742)	Immaterial Variance	
	Licence and permits	–		
	Special rating levies	–		
	Construction Contract Revenue	–		
	Development Charges	(70)	Immaterial Variance	
	Operational Revenue	(234)	Immaterial Variance	
	Non-Exchange Revenue			
	Property Rates	38 023	Annual Property Rates billed during July.	
	Surcharges and Taxes	(334)	Immaterial Variance	
	Fines,Panalties,Forfeits	1 714	Notable increase in Fines issued during August 2026.	
	Licences and Permitts	(317)	Immaterial Variance	
	Transfer and Subsidies-Operational	39 115	Equitable Share received. YTD budget incorrect	
	Interest	128	Immaterial Variance	
	Fuel Levy	–		
	Operatinal Revenue	67	Immaterial Variance	
	Gains and Disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
2	**Expenditure**			
	Employee Related Costs	(4 010)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(220)	Immaterial Variance	
	Bulk Purchases - Electricity	(28 019)	Eskom Account billed and paid in the next month	
	Inventory Consumed	140	Immaterial Variance	
	Debt Impairment	(7 221)	Provison for Bad Debt is made on an annual basis	
	Depreciation and Amortisation	(6 362)	Depreciation run performed on an annual basis	
	Interest	(1 487)	Interest on provision for the rehabilitation of landfill sites recognised on an annual basis.	
	Contracted Services	(5 012)	Mainly driven by Repairs & Maintenance Projects as well SCM processes	
	Transfer and Subsidies	(195)	Immaterial Variance	
	Irrecoverable Debts written off	(5 052)	Debt written off as and when approved by Council	
	Operational Costs	2 407	Annual insurance premium paid during July.	
	Losses on Disposal of Assets	–		
	Other Losses	–		
3	**Expenditure - Vote**			
	Total Capital Expenditure	2 368	Expenditure incurred iro Tulbagh Reservoir as well as investment in additional fleet.	
4	**Financial Position**			
5	**Cash Flow**			
6	**Measureable performance**			

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.6%	4.4%	4.4%	0.2%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		12.9%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10.4%	25.7%	25.8%	-2.1%	-56.4%
Gearing	Long Term Borrowing/ Funds & Reserves		131.0%	-74.9%	-74.9%	-7.6%	-76.4%
Liquidity							
Current Ratio	Current assets/current liabilities	1	196.4%	172.9%	167.8%	-151.8%	33.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		101.1%	134.0%	134.3%	8.4%	-28.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		11.6%	13.1%	13.0%	58.3%	-49.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99.0%	99.0%	99.0%		
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10.8%	10.8%	10.8%		
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	12.1%	12.1%	12.1%		
Employee costs	Employee costs/Total Revenue - capital revenue		29.2%	30.6%	30.8%	19.8%	30.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	2.3%	1.9%	0.8%	1.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.7%	4.6%	4.6%	0.1%	4.6%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

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

2. Material variances to be explained.

Calculations					
Financial liabilities	16 663 163.77	-8 360 801.00	-8 360 801.00	-3 590 847.33	-
Total Assets	###########	###########	###########	###########	###########
Employee related costs	###########	###########	###########	51 180 216.90	###########
Repairs & Maintenance	25 219 978.52	24 447 902.00	20 625 852.00	1 969 768.66	20 625 852.00
Interest (finance charges)	10 778 659.30	10 789 260.00	10 789 260.00	310 864.08	10 789 260.00
Principal paid	4 460 304.00	-	-	-	-
Depreciation	45 611 963.97	38 180 799.00	38 180 799.00	1 239.00	38 180 799.00
Operating expenditure	###########	###########	###########	###########	###########
Total Capital Expenditure - Vote	###########	59 303 076.00	68 252 399.00	8 590 710.72	68 252 399.00
Borrowed funding for capital	18 302 199.86	-	-	-	-
Debt	###########	###########	###########	-3 415 004.97	###########
Equity	###########	###########	###########	###########	###########
Reserves and funds	12 721 532.67	11 166 357.00	11 166 357.00	47 366 646.03	11 166 357.00
Financial liabilities	16 663 163.77	-8 360 801.00	-8 360 801.00	-3 590 847.33	-8 531 909.00
Current assets	###########	###########	###########	89 685 349.01	###########
Current liabilities	###########	###########	###########	###########	###########
Monetary assets	###########	###########	###########	-4 946 575.68	###########
Total Revenue (excluding capital transfers and contributions)	###########	###########	###########	###########	###########

Transfer and subsidies - Operational			###########	###########	###########	69 760 069.03	###########
Transfers and subsidies - capital (monetary allocations)			27 878 779.59	35 003 475.00	35 364 345.00	-	35 364 345.00
Debt service payments			-7 104 271.00	-	-	-	-
Outstanding debtors (receivables)			###########	###########	###########	###########	###########
Annual services revenue			###########	###########	###########	###########	###########
Cash + investments	Including LT investments		###########	###########	###########	-4 946 575.68	###########
Fixed operational expend. (monthly)							
Longstanding debtors outstanding			-	-	-	-	-
Longstanding debtors recovered							
Attorney collections							

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	552	2 051	3 111	1 417	1 417	3 111	1 695	54%	2%
August	1 599	2 051	3 111	7 174	8 591	6 223	(2 368)	-38%	14%
September	1 590	8 674	9 425	–	8 591	15 648	7 057	45%	14%
October	13 636	2 051	3 111	–	8 591	18 759	10 168	54%	14%
November	7 925	2 051	3 111	–	8 591	21 871	13 280	61%	14%
December	9 729	12 722	12 255	–	8 591	34 126	25 535	75%	14%
January	1 428	2 051	3 111	–	8 591	37 238	28 647	77%	14%
February	2 859	2 051	3 111	–	8 591	40 349	31 758	79%	14%
March	17 225	8 674	9 425	–	8 591	49 774	41 183	83%	14%
April	3 842	2 051	3 111	–	8 591	52 885	44 295	84%	14%
May	7 037	2 051	3 111	–	8 591	55 997	47 406	85%	14%
June	74 633	12 822	12 256	–	8 591	68 252	59 662	87%	14%
Total Capital expenditure	**142 056**	**59 303**	**68 252**	**8 591**					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**57 736**	**16 570**	**16 931**	**2 056**	**3 047**	**1 660**	1 387	**84%**	**16 931**
Roads Infrastructure		4 354	1 751	1 751	–	–	–	–	–	1 751
Road Structures		4 354	1 751	1 751	–	–	–	–	–	1 751
Electrical Infrastructure		–	2 609	2 609	–	–	–	–	–	2 609
MV Networks		–	2 609	2 609	–	–	–	–	–	2 609
Water Supply Infrastructure		7 900	12 161	12 521	2 056	3 047	1 660	1 387	**84%**	12 521
Reservoirs		6 591	12 161	12 161	2 056	3 047	1 660	1 387	**84%**	12 161
Bulk Mains		1 309	–	–	–	–	–	–	–	–
PRV Stations		–	–	361	–	–	–	–	–	361
Sanitation Infrastructure		302	50	50	–	–	–	–	–	50
Reticulation		133	–	–	–	–	–	–	–	–
Toilet Facilities		169	50	50	–	–	–	–	–	50
Solid Waste Infrastructure		45 180	–	–	–	–	–	–	–	–
Waste Separation Facilities		45 180	–	–	–	–	–	–	–	–
									–	
Community Assets		**3 866**	**8 229**	**9 786**	**–**	**97**	**1 403**	**(1 306)**	**-93%**	**9 786**
Community Facilities		3 268	8 229	9 734	–	97	1 394	(1 297)	**-93%**	9 734
Libraries		2 009	6 859	8 364	–	97	1 394	(1 297)	-93%	8 364
Parks		1 079	1 370	1 370	–	–	–	–	–	1 370
Markets		179	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		599	–	52	–	–	9	(9)	–	52
Outdoor Facilities		599	–	52	–	–	9	(9)	–	52
									–	
Other assets		**2 858**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		2 858	–	–	–	–	–	–	–	–
Municipal Offices		2 858	–	–	–	–	–	–	–	–
									–	
									–	
Computer Equipment		**2 029**	**335**	**335**	**–**	**–**	**56**	**(56)**	–	**335**
Computer Equipment		2 029	335	335	–	–	56	(56)	–	335
Furniture and Office Equipment		**1 304**	**450**	**942**	**241**	**242**	**124**	**118**	96%	**942**
Furniture and Office Equipment		1 304	450	942	241	242	124	118	96%	942
Machinery and Equipment		**3 236**	**1 145**	**1 473**	**10**	**10**	**246**	**(236)**	-96%	**1 473**
Machinery and Equipment		3 236	1 145	1 473	10	10	246	(236)	-96%	1 473
Transport Assets		**7 339**	**7 462**	**8 725**	**4 785**	**4 785**	**544**	**4 241**	780%	**8 725**
Transport Assets		7 339	7 462	8 725	4 785	4 785	544	4 241	780%	8 725
Land		**7 000**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		7 000	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**85 368**	**34 190**	**38 192**	**7 092**	**8 181**	**4 032**	**(4 149)**	**-103%**	**38 192**

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August										
Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**14 781**	**10 250**	**11 452**	**–**	**328**	**550**	(223)	**-40%**	**11 452**
Roads Infrastructure		11 073	8 000	8 000	–	–	–	–	–	8 000
Roads		11 073	8 000	8 000	–	–	–	–	–	8 000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		756	1 000	1 000	–	–	167	(167)	–	1 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		756	1 000	1 000	–	–	167	(167)	–	1 000
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 317	1 000	1 286	–	328	214	113	**53%**	1 286
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		2 317	1 000	1 286	–	328	214	113	**53%**	1 286
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		635	250	1 166	–	–	169	(169)	–	1 166
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		635	100	1 016	–	–	169	(169)	–	1 016
Waste Water Treatment Works		–	150	150	–	–	–	–	–	150
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–

Description R thousands	Ref 1	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Community Assets		–	**520**	**520**	–	–	–	–	–	**520**
Community Facilities		–	520	520	–	–	–	–	–	520
Halls		–	520	520	–	–	–	–	–	520
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	**50**	**50**	–	–	–	–	–	**50**
Operational Buildings		–	50	50	–	–	–	–	–	50
Municipal Offices		–	50	50	–	–	–	–	–	50
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**14 781**	**10 820**	**12 022**	**–**	**328**	**550**	**223**	**40%**	**12 022**

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**19 912**	**17 994**	**14 172**	**796**	**1 476**	**2 362**	(886)	**-38%**	**14 172**
Roads Infrastructure		7 295	8 994	6 088	482	507	1 015	(508)	-50%	6 088
Roads		5 912	7 225	4 319	436	461	720	(259)	-36%	4 319
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		1 383	1 769	1 769	46	46	295	(249)	-84%	1 769
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		55	80	80	–	6	13	(8)	-56%	80
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		55	80	80	–	6	13	(8)	-56%	80
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 409	1 138	1 138	22	101	190	(89)	-47%	1 138
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		676	483	483	22	22	80	(58)	-73%	483
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		153	246	246	–	20	41	(21)	-52%	246
LV Networks		580	409	409	–	59	68	(9)	-14%	409
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 759	1 977	1 627	43	168	271	(103)	-38%	1 627
Dams and Weirs		878	1 359	1 009	14	14	168	(154)	-91%	1 009
Boreholes		187	331	331	–	–	55	(55)	–	331
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	0	0	–	–	–	–	–	0
Water Treatment Works		15	131	131	–	–	22	(22)	–	131
Bulk Mains		25	28	28	28	28	5	23	500%	28
Distribution		1 653	127	127	1	126	21	105	494%	127
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		8 395	5 805	5 239	249	695	873	(178)	-20%	5 239
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		3 713	3 075	2 509	162	166	418	(252)	-60%	2 509
Waste Water Treatment Works		4 588	2 588	2 588	86	525	431	94	22%	2 588
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		94	142	142	1	3	24	(20)	-85%	142
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Community Assets		**611**	**1 061**	**1 061**	**24**	**24**	**177**	**(153)**	**-87%**	**1 061**
Community Facilities		492	840	840	24	24	140	(116)	**-83%**	840
Halls		74	312	312	–	–	52	(52)	–	312
Centres		–	–	–	–	–	–	–	–	–
Crèches		139	169	169	–	–	28	(28)	–	169
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		27	13	13	–	–	2	(2)	–	13
Cemeteries/Crematoria		117	194	194	13	13	32	(20)	-60%	194
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		0	0	0	–	–	0	(0)	–	0
Markets		134	151	151	11	11	25	(14)	-57%	151
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		120	220	220	–	–	37	(37)	–	220
Indoor Facilities		82	88	88	–	–	15	(15)	–	88
Outdoor Facilities		38	132	132	–	–	22	(22)	–	132
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**686**	**763**	**763**	**215**	**277**	**127**	**150**	**118%**	**763**
Operational Buildings		317	314	314	16	27	52	(25)	**-48%**	314
Municipal Offices		317	314	314	16	27	52	(25)	-48%	314
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		369	449	449	199	250	75	175	**234%**	449
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		369	449	449	199	250	75	175	234%	449
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**116**	**152**	**152**	**0**	**0**	**25**	**(25)**	-99%	**152**

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Computer Equipment		116	152	152	0	0	25	(25)	-99%	152
Furniture and Office Equipment		**–**	**8**	**8**	**–**	**–**	**1**	**(1)**	–	**8**
Furniture and Office Equipment		–	8	8	–	–	1	(1)	–	8
Machinery and Equipment		**61**	**191**	**191**	**0**	**0**	**32**	**(32)**	-100%	**191**
Machinery and Equipment		61	191	191	0	0	32	(32)	-100%	191
Transport Assets		**3 833**	**4 279**	**4 279**	**168**	**192**	**713**	**(521)**	-73%	**4 279**
Transport Assets		3 833	4 279	4 279	168	192	713	(521)	-73%	4 279
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**25 220**	**24 448**	**20 626**	**1 202**	**1 970**	**3 438**	**1 468**	**43%**	**20 626**

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**27 756**	**25 106**	**25 106**	**–**	**–**	**4 184**	(4 184)	**–**	**25 106**
Roads Infrastructure		8 189	656	656	–	–	109	(109)	–	656
Roads		8 189	656	656	–	–	109	(109)	–	656
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 602	596	596	–	–	99	(99)	–	596
Drainage Collection		2 602	596	596	–	–	99	(99)	–	596
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 044	1 116	1 116	–	–	186	(186)	–	1 116
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		16	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		3 632	558	558	–	–	93	(93)	–	558
LV Networks		396	558	558	–	–	93	(93)	–	558
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		6 694	1 772	1 772	–	–	295	(295)	–	1 772
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		73	–	–	–	–	–	–	–	–
Reservoirs		965	478	478	–	–	80	(80)	–	478
Pump Stations		453	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		383	–	–	–	–	–	–	–	–
Distribution		4 821	1 294	1 294	–	–	216	(216)	–	1 294
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		5 417	2 940	2 940	–	–	490	(490)	–	2 940
Pump Station		140	118	118	–	–	20	(20)	–	118
Reticulation		136	1 411	1 411	–	–	235	(235)	–	1 411
Waste Water Treatment Works		5 140	1 411	1 411	–	–	235	(235)	–	1 411
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		667	18 026	18 026	–	–	3 004	(3 004)	–	18 026
Landfill Sites		480	17 640	17 640	–	–	2 940	(2 940)	–	17 640
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		187	386	386	–	–	64	(64)	–	386
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		144	–	–	–	–	–	–	–	–
Data Centres		144	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Community Assets		**3 251**	**2 170**	**2 170**	**–**	**–**	**362**	**(362)**	**–**	**2 170**
Community Facilities		1 180	467	467	–	–	78	(78)	–	467
Halls		–	–	–	–	–	–	–	–	–
Centres		312	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		19	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		198	453	453	–	–	75	(75)	–	453
Cemeteries/Crematoria		5	15	15	–	–	2	(2)	–	15
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		9	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		547	–	–	–	–	–	–	–	–
Markets		88	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		1	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 071	1 703	1 703	–	–	284	(284)	–	1 703
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		2 071	1 703	1 703	–	–	284	(284)	–	1 703
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		**410**	**218**	**218**	**–**	**–**	**36**	(36)	–	**218**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		410	218	218	–	–	36	(36)	–	218
Improved Property		410	218	218	–	–	36	(36)	–	218
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 886**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 886	–	–	–	–	–	–	–	–
Municipal Offices		1 837	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		49	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		**39**	**101**	**101**	**–**	**–**	**17**	**(17)**	–	**101**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		39	101	101	–	–	17	(17)	–	101
Water Rights		0	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		39	101	101	–	–	17	(17)	–	101
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Computer Equipment		**694**	**2 719**	**2 719**	**–**	**–**	**453**	**(453)**	–	**2 719**
Computer Equipment		694	2 719	2 719	–	–	453	(453)	–	2 719
Furniture and Office Equipment		**1 124**	**674**	**674**	**1**	**1**	**112**	**(111)**	-99%	**674**
Furniture and Office Equipment		1 124	674	674	1	1	112	(111)	-99%	674
Machinery and Equipment		**2 241**	**1 565**	**1 565**	**–**	**–**	**261**	**(261)**	–	**1 565**
Machinery and Equipment		2 241	1 565	1 565	–	–	261	(261)	–	1 565
Transport Assets		**2 760**	**5 628**	**5 628**	**–**	**–**	**938**	**(938)**	–	**5 628**
Transport Assets		2 760	5 628	5 628	–	–	938	(938)	–	5 628
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**40 161**	**38 181**	**38 181**	**1**	**1**	**6 363**	**6 362**	**100%**	**38 181**

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**36 164**	**12 693**	**14 309**	**82**	**82**	**1 019**	(938)	**-92%**	**14 309**
Roads Infrastructure		8 667	7 993	7 993	–	–	–	–	–	7 993
Roads		7 812	7 993	7 993	–	–	–	–	–	7 993
Road Structures		855	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		22 969	4 300	4 300	82	82	717	(635)	**-89%**	4 300
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		16 678	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		1 330	1 400	1 400	–	–	233	(233)	–	1 400
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		1 496	2 400	2 400	82	82	400	(318)	**-80%**	2 400
LV Networks		3 465	500	500	–	–	83	(83)	–	500
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 939	200	1 816	–	–	303	(303)	–	1 816
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		1 858	200	649	–	–	108	(108)	–	649
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		2 081	–	1 167	–	–	195	(195)	–	1 167
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		589	200	200	–	–	–	–	–	200
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		589	200	200	–	–	–	–	–	200
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Community Assets		**5 450**	**1 600**	**3 135**	**–**	**–**	**522**	**(522)**	**–**	**3 135**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		5 450	1 600	3 135	–	–	522	(522)	–	3 135
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		5 450	1 600	3 135	–	–	522	(522)	–	3 135
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
								–	–	
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**257**	**–**	**594**	**–**	**–**	**99**	**(99)**	**–**	**594**
Operational Buildings		257	–	594	–	–	99	(99)	–	594
Municipal Offices		257	–	294	–	–	49	(49)	–	294
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	300	–	–	50	(50)	–	300
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
									–	
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
									–	
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**36**	–	–	–	–	–	–	–	–
Machinery and Equipment		36	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**41 907**	**14 293**	**18 038**	**82**	**82**	**1 641**	**1 559**	**95%**	**18 038**

WC022 Witzenberg - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - M02 August

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

WC022 Witzenberg - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	1	Yrs/Months												
Parent municipality														
No Investments														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

WC022 Witzenberg - Supporting Table SC17 Monthly Budget Statement - Borrowing - M02 August

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Borrowings										
Annuity and Bullet Loans										
Banks		14 322	(9 170)	(9 170)	(6 062)	(5 907)	(5 919)	12	-0%	(9 170)
Development Bank of South Africa		(2)	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans		**14 320**	**(9 170)**	**(9 170)**	**(6 062)**	**(5 907)**	**(5 919)**	**12**	**-0%**	**(9 170)**
Bankers Acceptance Certificate										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Derivative Financial Liability		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Finance Lease Liability										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		1 324	889	889	641	641	889	(248)	**-28%**	889
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		1 019	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Finance Lease Liability		**2 343**	**889**	**889**	**641**	**641**	**889**	**(248)**	**-28%**	**889**
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Registered Stock		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Marketable Bonds		-	-	-	-	-	-	-	–	-
Non-annuity Loans										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Non-annuity Loans		-	-	-	-	-	-	-	–	-
Non-marketable Bonds										
Banks		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Non-marketable Bonds		-	-	-	-	-	-	-	–	-
PPP Liabilities										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total PPP Liabilities		-	-	-	-	-	-	-	–	-
Securities										
Banks		–	–	–	–	–	–	–	–	–
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
General Public		–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation		–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds		–	–	–	–	–	–	–	–	–
Municipal Pension Funds		–	–	–	–	–	–	–	–	–
Other Public Pension Funds		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Public Investments Commissioners		–	–	–	–	–	–	–	–	–
Total Securities		-	-	-	-	-	-	-	–	-
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	1	**16 663**	**(8 281)**	**(8 281)**	**(5 421)**	**(5 266)**	**(5 030)**	**(236)**	**5%**	**(8 281)**

WC022 Witzenberg - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - M02 August

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		155 614	166 475	166 475	(69 732)	1 183	27 746	(26 562)	**-96%**	166 475
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 272	1 976	1 976	–	0	–	0		1 976
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 700	1 800	1 800	1 800	1 800	–	1 800		1 800
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		1 000	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**160 586**	**170 251**	**170 251**	**(67 932)**	**2 984**	**27 746**	**(24 762)**	**-89%**	**170 251**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**160 586**	**170 251**	**170 251**	**(67 932)**	**2 984**	**27 746**	**(24 762)**	**-89%**	**170 251**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		509	13 901	13 901	(62)	39	2 106	(2 067)	**-98%**	13 901
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		7 738	13 550	13 550	–	9 755	–	9 755		13 550
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**8 247**	**27 451**	**27 451**	**(62)**	**9 793**	**2 106**	**7 687**	**365%**	**27 451**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**8 247**	**27 451**	**27 451**	**(62)**	**9 793**	**2 106**	**7 687**	**365%**	**27 451**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		75	–	5 000	–	46	–	46		5 000
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**75**	**–**	**5 000**	**–**	**46**	**–**	**46**		**5 000**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**75**	**–**	**5 000**	**–**	**46**	**–**	**46**		**5 000**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	387	387	–	30	65	(35)	**-54%**	387
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		1 354	–	1 207	–	26	–	26		1 207

Description	Ref	2026/27 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 354**	**387**	**1 594**	**–**	**56**	**65**	**(9)**	**-13%**	**1 594**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers		**1 354**	**387**	**1 594**	**–**	**56**	**65**	**(9)**	**-13%**	**1 594**
Total Operating	5	**170 262**	**198 089**	**204 296**	**(67 995)**	**12 879**	**29 916**	**(17 038)**	**-57%**	**204 296**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3 000	3 000	–	–	–	–	–	3 000
Municipal Infrastructure Grant [Schedule 5B]		25 770	27 062	27 062	5 826	6 818	–	6 818		27 062
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		2 600	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**28 370**	**229 314**	**239 142**	**(62 169)**	**19 864**	**30 110**	**(10 246)**	**-34%**	**239 142**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/National Government		**28 370**	**229 314**	**239 142**	**(62 169)**	**19 864**	**30 110**	**(10 246)**	**-34%**	**239 142**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		1 000	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		957	9 692	10 107	–	–	1 532	(1 532)	–	10 107
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 957**	**9 692**	**10 107**	**–**	**–**	**1 532**	**(1 532)**	**–**	**10 107**
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Provincial Government		**1 957**	**9 692**	**10 107**	**–**	**–**	**1 532**	**(1 532)**	**–**	**10 107**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		600	500	500	–	–	–	–	–	500
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**600**	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**500**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/District Municipalities		**600**	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**500**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	345	–	345		–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**345**	**–**	**345**		**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Other Grant Providers		**–**	**–**	**–**	**–**	**345**	**–**	**345**		**–**
Total Capital	5	**2 557**	**10 192**	**10 607**	**–**	**345**	**1 532**	**(1 187)**	**-77%**	**10 607**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**172 819**	**208 281**	**214 903**	**(67 995)**	**13 224**	**31 448**	**(18 225)**	**-58%**	**214 903**

WC022 Witzenberg - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - M02 August

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		69 382	80 623	80 536	69 732	(1 183)	12 904	(14 087)	**-109%**	80 536
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 932	1 976	1 976	–	(0)	329	(329)	**-100%**	1 976
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 528	1 630	1 630	(1 800)	(1 800)	188	(1 988)	**-1055%**	1 630
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**73 842**	**84 230**	**84 142**	**67 932**	**(2 984)**	**13 422**	**(16 405)**	**-122%**	**84 142**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**73 842**	**84 230**	**84 142**	**67 932**	**(2 984)**	**13 422**	**(16 405)**	**-122%**	**84 142**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		11 262	13 562	13 562	62	(39)	2 077	(2 115)	**-102%**	13 562
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		9 909	11 783	11 783	–	(9 755)	–	(9 755)		11 783
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**21 172**	**25 344**	**25 344**	**62**	**(9 793)**	**2 077**	**(11 870)**	**-572%**	**25 344**
Allocations In-Kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**21 172**	**25 344**	**25 344**	**62**	**(9 793)**	**2 077**	**(11 870)**	**-572%**	**25 344**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		127	–	4 398	–	(46)	733	(779)	**-106%**	4 398
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**127**	**–**	**4 398**	**–**	**(46)**	**733**	**(779)**	**-106%**	**4 398**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**127**	**–**	**4 398**	**–**	**(46)**	**733**	**(779)**	**-106%**	**4 398**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		3 383	755	917	–	(30)	153	(182)	**-119%**	917
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		739	–	2 086	–	(26)	348	(374)	**-108%**	2 086

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**4 122**	**755**	**3 003**	**–**	**(56)**	**501**	**(556)**	**-111%**	**3 003**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers		**4 122**	**755**	**3 003**	**–**	**(56)**	**501**	**(556)**	**-111%**	**3 003**
Total Operating	5	**99 263**	**110 329**	**116 887**	**67 995**	**(12 879)**	**16 732**	**(29 611)**	**-177%**	**116 887**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	2 609	2 609	–	–	–	–	–	2 609
Municipal Infrastructure Grant [Schedule 5B]		22 409	23 532	23 532	(5 826)	(6 818)	2 803	(9 621)	**-343%**	23 532
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		2 999	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**25 408**	**138 734**	**152 038**	**62 169**	**(19 864)**	**21 037**	**(40 901)**	**-194%**	**152 038**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Bucket Eradication Programme Grant [Schedule 6B]		–	–	–	–	–	–	–	–	–
Department of Mineral Resources and Energy		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation		–	–	–	–	–	–	–	–	–
Department of Cooperative and Governance		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		**25 408**	**138 734**	**152 038**	**62 169**	**(19 864)**	**21 037**	**(40 901)**	**-194%**	**152 038**
Provincial Government										
Monetary Allocations										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		870	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		832	8 428	8 789	–	–	–	–	–	8 789
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 702**	**8 428**	**8 789**	–	–	–	–	–	**8 789**
Allocations In-kind										
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		**1 702**	**8 428**	**8 789**	–	–	–	–	–	**8 789**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	629	–	–	105	(105)	–	629
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		179	435	435	–	–	–	–	–	435
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**179**	**435**	**1 063**	–	–	**105**	**(105)**	–	**1 063**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/District Municipalities		**179**	**435**	**1 063**	**–**	**–**	**105**	**(105)**	**–**	**1 063**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		1 812	–	687	–	(345)	115	(460)	**-401%**	687
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 812**	**–**	**687**	**–**	**(345)**	**115**	**(460)**	**-401%**	**687**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Other Grant Providers		**1 812**	**–**	**687**	**–**	**(345)**	**115**	**(460)**	**-401%**	**687**
Total Capital	5	**3 693**	**8 863**	**10 539**	**–**	**(345)**	**219**	**(564)**	**-257%**	**10 539**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**102 956**	**119 191**	**127 427**	**67 995**	**(13 224)**	**16 952**	**(30 175)**	**-178%**	**127 427**

WC022 Witzenberg - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - M02 August

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating transfers and grants:	1,3									
National Government										
Current year receipts		(4 972)	(3 776)	(3 776)	(1 800)	(1 800)	–	(1 800)		(3 776)
Repayment of grants		5 019	–	–	218	390	–	390		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		47	(3 776)	(3 776)	(1 582)	(1 410)	–	(1 410)		(3 776)
Provincial Government:										
Current year receipts		(8 247)	(13 901)	(13 901)	–	(9 755)	(2 106)	(7 649)	363%	(13 901)
Repayment of grants		11 922	–	–	5	5	–	5		–
Conditions still to be met - transferred to liabilities		4 479	(13 901)	(13 901)	5	(9 750)	(2 106)	(7 644)	363%	(13 901)
District Municipality:										
Current year receipts		(75)	–	(5 000)	–	–	–	–	–	(5 000)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(75)	–	(5 000)	–	–	–	–	–	(5 000)
Other grant providers:										
Current year receipts		(1 613)	(387)	(1 594)	–	–	(65)	65	–	(1 594)
Conditions still to be met - transferred to liabilities		93	(387)	(1 594)	–	–	(65)	65	–	(1 594)
Total operating transfers and grants revenue		**1 479**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**4 544**	**(18 064)**	**(24 271)**	**(1 577)**	**(11 160)**	**(2 171)**	**(8 989)**	**414%**	**(24 271)**
Capital transfers and grants:	1,3									
National Government										
Current year receipts		(28 370)	(43 612)	(43 612)	(6 326)	(6 326)	–	(6 326)		(43 612)
Repayment of grants		28 978	–	–	308	457	–	457		–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		608	(43 612)	(43 612)	(6 018)	(5 869)	–	(5 869)		(43 612)
Provincial Government:										
Balance unspent at beginning of the year		–								
Current year receipts		(1 957)	(9 692)	(10 107)	–	–	(1 532)	1 532	–	(10 107)
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(544)	(9 692)	(10 107)	–	–	(1 532)	1 532	–	(10 107)
District Municipality:										
Current year receipts		(600)	(500)	(500)	–	–	–	–	–	(500)
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(421)	(500)	(500)	–	–	–	–	–	(500)
Other grant providers:										
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**32 382**	**–**	**–**	**308**	**457**	**–**	**457**		**–**
Total capital transfers and grants - CTBM	2	**1 455**	**(53 804)**	**(54 219)**	**(6 018)**	**(5 869)**	**(1 532)**	**(4 337)**	**283%**	**(54 219)**
TOTAL TRANSFERS AND GRANTS REVENUE		**33 861**	**–**	**–**	**308**	**457**	**–**	**457**	–	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**5 999**	**(71 868)**	**(78 490)**	**(7 595)**	**(17 029)**	**(3 703)**	**(13 326)**	**360%**	**(78 490)**

WC022 Witzenberg - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - M02 August

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to other municipalities	1									
District Municipalities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms	2									
Municipal Entities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3									
Departmental Agencies and Accounts										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Provincial Government										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations	4									
Foreign Government and International Organisations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Non-Profit Institutions										
Operational		1 903	2 052	2 100	96	96	350	(254)	-73%	2 100
Capital		–	–	–	–	–	–	–	–	–
Private Enterprises										
Operational		50	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Public Corporations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		**1 953**	**2 052**	**2 100**	**96**	**96**	**350**	**(254)**	**-73%**	**2 100**
Monetary Transfers to Groups of Individuals	5									
Households										
Operational		824	12 101	12 101	–	112	53	59	111%	12 101
Capital		–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		**824**	**12 101**	**12 101**	**–**	**112**	**53**	**59**	**111%**	**12 101**
TOTAL Monetary TRANSFERS AND GRANTS	6	**2 777**	**14 153**	**14 200**	**96**	**208**	**403**	**(195)**	**-48%**	**14 200**
In-Kind Transfers to other municipalities	1									
District Municipalities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2									
Municipal Entities										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–

Description	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
In-Kind Transfers to other Organs of State	3									
Departmental Agencies and Accounts										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Provincial Government										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4									
Foreign Government and International Organisations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Non-Profit Institutions										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Private Enterprises										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Public Corporations										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–
In-Kind Grants to Groups of Individuals	5									
Households										
Operational		–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	2 777	14 153	14 200	96	208	403	(195)	-48%	14 200

WC022 Witzenberg - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		9 433	10 860	10 860	773	1 552	1 810	(258)	-14%	10 860
Cell phone Allowance		991	1 251	1 251	81	164	209	(45)	-21%	1 251
Travelling Allowance		688	–	–	62	124	–	124		–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**916**	**1 840**	**2 019**	**(178)**	**-9%**	**12 111**
Social Contributions										
Medical Aid Benefits		–	94	94	–	–	16	(16)	–	94
Pension Fund Contributions		1 392	1 552	1 552	113	232	259	(27)	-10%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**113**	**232**	**274**	**(42)**	**-15%**	**1 646**
Total Councillors		**12 504**	**13 758**	**13 758**	**1 029**	**2 072**	**2 293**	**(220)**	**-10%**	**13 758**
% increase	4		10.0%	–						–
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		8 036	5 900	5 900	693	1 381	983	398	40%	5 900
Bonuses		1 319	1 195	1 195	118	236	199	37	19%	1 195
Allowance										
Cellular and Telephone	3	433	426	426	38	76	71	5	7%	426
Housing Benefits	3	–	77	77	–	–	13	(13)	–	77
Non-pensionable		–	81	81	–	–	13	(13)	–	81
Travel or Motor Vehicle	3	909	1 497	1 497	129	211	249	(39)	-15%	1 497
Total Allowance		**1 342**	**2 080**	**2 080**	**167**	**287**	**347**	**(60)**	**-17%**	**2 080**
Service Related Benefits										
Leave Pay	3	474	–	–	–	–	–	–	–	–
Total Service Related Benefits		**474**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Salaries and Allowances		**11 171**	**9 176**	**9 176**	**978**	**1 904**	**1 529**	**375**	**25%**	**9 176**
Social Contributions										
Bargaining Council		–	2	2	–	–	0	(0)	–	2
Medical		–	12	12	–	–	2	(2)	–	12
Pension		807	531	531	70	140	88	51	58%	531
Unemployment Insurance		10	11	11	1	2	2	(0)	-7%	11
Total Social Contributions		**817**	**557**	**557**	**71**	**141**	**93**	**49**	**52%**	**557**
Sub Total - Senior Managers of Municipality		**11 987**	**9 732**	**9 732**	**1 050**	**2 046**	**1 622**	**424**	**26%**	**9 732**
% increase	4		(18.8%)	–						–
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		166 325	179 944	183 966	14 374	28 911	30 661	(1 749)	-6%	183 966
Bonuses		12 421	16 679	16 679	1 087	2 213	2 780	(567)	-20%	16 679
Allowance										
Cellular and Telephone	3	901	1 196	1 196	79	155	199	(45)	-22%	1 196
Housing Benefits	3	1 199	1 415	1 415	102	206	236	(30)	-13%	1 415
Travel or Motor Vehicle	3	8 139	9 493	9 493	754	1 486	1 582	(97)	-6%	9 493
Total Allowance		**10 239**	**12 104**	**12 104**	**934**	**1 846**	**2 017**	**(171)**	**-8%**	**12 104**
Service Related Benefits										
Acting	3	1 680	2 817	2 732	115	227	455	(228)	-50%	2 732
Leave Pay	3	3 439	5 040	5 040	–	–	840	(840)	–	5 040
Long Service Award		1 087	1 439	1 439	423	423	240	183	76%	1 439
Overtime		21 543	28 251	28 251	2 034	4 322	4 709	(386)	-8%	28 251
Standby Allowance	3	7 608	9 175	9 175	666	1 311	1 529	(218)	-14%	9 175
Total Service Related Benefits		**35 357**	**46 722**	**46 637**	**3 237**	**6 284**	**7 773**	**(1 489)**	**-19%**	**46 637**
Total Salaries and Allowances		**224 343**	**255 449**	**259 386**	**19 633**	**39 254**	**43 231**	**(3 977)**	**-9%**	**259 386**
Social Contributions										
Bargaining Council		84	95	95	7	14	16	(2)	-10%	95
Group Life Insurance		6 266	6 294	6 294	574	1 148	1 049	99	9%	6 294
Medical		11 675	11 791	11 791	1 038	2 080	1 965	115	6%	11 791
Pension		25 711	30 561	30 561	2 268	4 542	5 094	(552)	-11%	30 561
Unemployment Insurance		1 266	1 657	1 667	105	207	278	(71)	-25%	1 667
Total Social Contributions		**45 003**	**50 400**	**50 409**	**3 992**	**7 991**	**8 401**	**(411)**	**-5%**	**50 409**
Post-retirement Benefit	6									

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Medical		9 825	11 587	11 587	1 889	1 889	1 931	(42)	-2%	11 587
Pension		2	29	29	0	0	5	(4)	-92%	29
Total Post-retirement Benefit		**9 827**	**11 617**	**11 617**	**1 890**	**1 890**	**1 936**	**(47)**	**-2%**	**11 617**
Sub Total - Other Municipal Staff		**279 173**	**317 465**	**321 412**	**25 514**	**49 135**	**53 569**	**(4 434)**	**-8%**	**321 412**
% increase	4		**13.7%**	**1.2%**						**–**
Total Parent Municipality		**303 665**	**340 955**	**344 901**	**27 593**	**53 253**	**57 484**	**(4 231)**	**-7%**	**344 901**
% increase	4		**–**	**–**						
% increase	4		**–**	**–**						
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**303 665**	**340 955**	**344 901**	**27 593**	**53 253**	**57 484**	**(4 231)**	**-7%**	**344 901**
% increase	4		**12.3%**	**1.2%**						**–**
TOTAL MANAGERS AND STAFF	5,7	**291 161**	**327 197**	**331 144**	**26 564**	**51 180**	**55 191**	**(4 010)**	**-7%**	**331 144**

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors	3							
Speaker	4	1	59 338	–	3 600	–	–	62 938
Executive Mayor		1	57 711	–	19 795	–	–	77 506
Deputy Executive Mayor		1	57 148	–	3 600	–	–	60 748
Executive Committee		–	205 781	–	35 984	–	–	241 765
Total for all other councillors		–	342 687	112 871	64 744	–	–	520 302
Section 79 Committee Chairperson		1	50 048	–	15 502	–	–	65 550
Total Councillors	8	**4**	**772 713**	**112 871**	**143 225**	**–**	**–**	**1 028 809**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	138 700	25 143	37 600	–	27 138	228 581
Chief Finance Officer		1	115 043	20 885	54 427	–	19 030	209 384
Director: Corporate Services		1	155 992	177	23 600	–	24 104	203 872
Director: Community Services		1	136 434	24 735	18 600	–	24 104	203 872
Director: Technical Services		1	146 992	177	32 600	–	24 104	203 872
Total Senior Managers of the Municipality	8,10	**5**	**693 160**	**71 117**	**166 827**	**–**	**118 479**	**1 049 582**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**9**	**1 465 873**	**183 988**	**310 052**	**–**	**118 479**	**2 078 391**

WC022 Witzenberg - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - M02 August

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July Outcome	August Outcome	Sept. Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	209	266	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	54 313	219 152	238 054	254 048
Service charges - Electricity revenue	65 487	73 662	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	5 682	579 324	639 943	707 116
Service charges - Water revenue	116	92	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	13 860	56 271	59 403	62 720
Service charges - Waste Water Management	132	91	2 502	5 049	2 502	2 502	5 049	2 502	2 502	5 049	2 502	9 831	40 214	42 055	43 992
Service charges - Waste Mangement	1 349	1 405	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	5 888	34 569	36 512	38 570
Rental of facilities and equipment	54	108	–	–	–	–	–	–	–	–	–	(162)	–	–	–
Interest earned - external investments	–	–	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	4 330	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	6 651	26 606	28 188	29 865
Fines, penalties and forfeits	0	0	178	178	178	178	178	178	178	178	178	535	2 141	2 247	2 359
Licences and permits	80	56	–	–	–	–	–	–	–	–	–	(136)	–	–	–
Agency services	466	309	–	–	–	–	–	–	–	–	–	(775)	–	–	–
Transfers and Subsidies - Operational	–	69 365	15 133	19 941	15 133	15 133	19 941	15 133	15 133	19 941	15 133	(13 594)	206 391	193 242	196 074
Other revenue	246	142	–	–	–	–	–	–	–	–	–	(388)	–	–	–
Cash Receipts by Source	**68 137**	**145 498**	**95 583**	**102 939**	**95 583**	**95 583**	**102 939**	**95 583**	**95 583**	**102 939**	**95 583**	**86 036**	**1 181 988**	**1 257 138**	**1 352 414**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	500	766	8 385	766	766	8 385	766	766	8 385	766	10 417	40 669	58 008	41 293
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	**68 137**	**145 998**	**96 349**	**111 324**	**96 349**	**96 349**	**111 324**	**96 349**	**96 349**	**111 324**	**96 349**	**96 453**	**1 222 657**	**1 315 146**	**1 393 707**
Cash Payments by Type															
Employee related costs	(348)	(374)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(72 634)	(293 425)	(311 040)	(332 159)
Remuneration of councillors	(197)	(188)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(3 055)	(13 758)	(14 308)	(14 880)
Bulk purchases - Electricity	(88 598)	(58 258)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	11 911	(539 781)	(588 361)	(641 313)
Acquisitions - water & other inventory	(3 361)	(127)	–	–	–	–	–	–	–	–	–	3 488	–	–	–
Contracted services	(4 910)	(7 328)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(8 305)	(82 170)	(85 475)	(89 546)
Other expenditure	(23 623)	(3 357)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(8 124)	(140 416)	(160 784)	(147 912)
Cash Payments by Type	**(121 037)**	**(69 632)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(76 718)**	**(1 069 549)**	**(1 159 968)**	**(1 225 810)**
Other Cash Flows/Payments by Type															
Capital assets	(5 325)	(7 881)	–	–	–	–	–	–	–	–	–	13 205	–	–	–
Other Cash Flows/Payments	2 649	–	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	7 688	20 415	92 255	101 171	111 001
Total Cash Payments by Type	**(123 713)**	**(77 513)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(81 441)**	**(43 098)**	**(977 294)**	**(1 058 798)**	**(1 114 809)**
NET INCREASE/(DECREASE) IN CASH HELD	**(55 575)**	**68 485**	**14 908**	**29 883**	**14 908**	**14 908**	**29 883**	**14 908**	**14 908**	**29 883**	**14 908**	**53 355**	**245 363**	**256 348**	**278 898**
Cash/cash equivalents at the month/year beginning:	137 507	81 932	150 417	165 326	195 208	210 117	225 025	254 908	269 816	284 724	314 607	329 516	382 870	628 233	884 581
Cash/cash equivalents at the month/year end:	81 932	150 417	165 326	195 208	210 117	225 025	254 908	269 816	284 724	314 607	329 516	382 870	628 233	884 581	1 163 479

WC022 Witzenberg - Supporting Table SC38 Monthly Budget Statement - Detailed operational projects - M02 August

R thousand				2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Ward Location	Audited Outcome	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	Full Year Forecast
Parent municipality:												
List all operational projects grouped by Function												
Community Services	Municipal Departmental Charges & Recoveries	MUNCOST	Whole of the Municipality		8 169		8 169					8 169
Community Services	MUNICIPAL INCOME ITEMS	INC001	Bella Vista		(64)		(64)					(64)
Community Services	MUNICIPAL INCOME ITEMS	INC001	Ceres		(731)		(731)					(731)
Community Services	MUNICIPAL INCOME ITEMS	INC001	N'duli		(6 876)		(6 876)					(6 876)
Community Services	MUNICIPAL INCOME ITEMS	INC001	PA Hamlet		(43)		(43)					(43)
Community Services	MUNICIPAL INCOME ITEMS	INC001	Tulbagh		(10)		(10)					(10)
Community Services	MUNICIPAL INCOME ITEMS	INC001	Whole of the Municipality		(176 609)		(176 609)					(176 609)
Community Services	MUNICIPAL INCOME ITEMS	INC001	Wolseley		(1 064)		(1 064)					(1 064)
Community Services	RM PREV Interval Based COMM Community Facilities Cemeteries	RM041	Whole of the Municipality		126		126					126
Community Services	RM PREV Interval Based MACH Machinery and Equipment	RM052	Whole of the Municipality		24		24					24
Community Services	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Whole of the Municipality		939		939					939
Community Services	RM COR Planned COMM Community Facilities HallsBuildings	RM068	Whole of the Municipality		175		175					175
Community Services	RM COR Planned COMM Community Facilities CrèchesBuildings	RM070	Whole of the Municipality		94		94					94
Community Services	RM COR Planned LIB Libraries	RM114	Whole of the Municipality		13		13					13
Community Services	RM COR Planned COMM Community Facilities Cemeteries/Crematoria External Fac	RM078	Whole of the Municipality		68		68					68
Community Services	RM COR Planned COMM Community Facilities MarketsBuildings	RM069	Whole of the Municipality		151		151					151
Community Services	RM COR Planned COMM Sport and Recreation Facilities Indoor FacilitiesBuildings	RM071	Whole of the Municipality		88		88					88
Community Services	RM COR Planned COMM Sport and Recreation Facilities Outdoor FacilitiesCivil Stru	RM073	Whole of the Municipality		1		1					1
Community Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Whole of the Municipality		101		101					101
Community Services	RM COR Planned FURN Furniture and Office Equipment	RM075	Whole of the Municipality		8		8					8
Community Services	RM COR Emergency COMM Community Facilities HallsBuildings	RM054	Whole of the Municipality		138		138					138
Community Services	RM COR Emergency COMM Community Facilities CrèchesBuildings	RM057	Whole of the Municipality		75		75					75
Community Services	RM COR Emergency COMM Community Facilities Public Ablution FacilitiesBuildings	RM055	Whole of the Municipality		0		0					0
Community Services	RM COR Emergency COMM Sport and Recreation Facilities Outdoor FacilitiesBuildir	RM060	Whole of the Municipality		131		131					131
Community Services	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Whole of the Municipality		2		2					2
Community Services	RM COR Emergency OTHER Housing Social HousingBuildings	RM063	Whole of the Municipality		449		449					449
Community Services	RM COR Emergency MACH Machinery and Equipment	RM053	Whole of the Municipality		161		161					161
Community Services	MUNICIPAL INCOME ITEMS	INC001	Whole of the Municipality		(11 783)		(11 783)					(11 783)
Community Services	Municipal Running Cost	MR001	Whole of the Municipality		169 186		169 186					169 186
Community Services	Municipal Running Cost Vehicles Community Services	MRVEH01	Whole of the Municipality		4 941		4 941					4 941
Community Services	Typical Work Streams Cancer	TW006	Whole of the Municipality		0		0					0
Community Services	Typical Work Streams Capacity Building Unemployed	TW011	Whole of the Municipality		–		–					–
Community Services	Typical Work Streams Leadership Development	TW016	Whole of the Municipality		175		175					175
Community Services	Typical Work Streams Clean-up Actions	TW019	Whole of the Municipality		58		58					58
Community Services	Typical Work Streams Community Initiatives	TW024	Whole of the Municipality		590		590					590
Community Services	Typical Work Streams Community Development Initiatives	TW025	Whole of the Municipality		96		96					96
Community Services	Typical Work Streams Community Development Initiatives	TW110	Whole of the Municipality		206		206					206
Community Services	Typical Work Streams Education and Training	TW027	Whole of the Municipality		46		46					46
Community Services	Typical Work Streams Library Programmes	TW036	Whole of the Municipality		5		5					5
Community Services	Typical Work Streams Housing Projects	TW037	Whole of the Municipality		10		10					10
Community Services	Typical Work Streams Social Development Programme (Welfare)	TW038	Whole of the Municipality		3		3					3
Community Services	Typical Work Streams Youth Development	TW040	Whole of the Municipality		4		4					4
Community Services	Typical Work Streams Youth Development	TW107	Whole of the Municipality		7		7					7
Community Services	Typical Work Streams Disaster Relief	TW043	Whole of the Municipality		46		46					46
Community Services	Typical Work Streams Alien and Invasive Trees	TW049	Whole of the Municipality		1		1					1
Community Services	Typical Work Streams Catchment and Forestry	TW051	Whole of the Municipality		265		265					265
Community Services	Typical Work Streams EPWP Project	TW111	Whole of the Municipality		6 216		6 216					6 216
Community Services	Typical Work Streams Special Events and Functions	TW054	Whole of the Municipality		6		6					6
Community Services	Typical Work Streams Compilation of Plan	TW056	Whole of the Municipality		110		110					110
Community Services	Typical Work Streams Project Implementation	TW057	Whole of the Municipality		33		33					33
Community Services	Typical Work Streams Training	TW059	Whole of the Municipality		1		1					1
Community Services	Typical Work Streams Parks Programme	TW061	Whole of the Municipality		342		342					342
Community Services	Typical Work Streams Public Protection and Safety	TW064	Whole of the Municipality		3		3					3
Community Services	Typical Workstreams Spaces for Sport	TW067	Whole of the Municipality		792		792					792
Corporate Services	Municipal Departmental Charges & Recoveries	MUNCOST	Whole of the Municipality		299		299					299
Corporate Services	MUNICIPAL INCOME ITEMS	INC001	Whole of the Municipality		(800)		(800)					(800)
Corporate Services	RM PREV INTERVAL BASED Transport Assets - Corporate Services	RM112	Whole of the Municipality		14		14					14
Corporate Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Whole of the Municipality		85		85					85
Corporate Services	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Whole of the Municipality		33		33					33
Corporate Services	RM COR Emergency COMP Computer Equipment	RM064	Whole of the Municipality		152		152					152
Corporate Services	RM COR Emergency MACH Machinery and Equipment	RM053	Whole of the Municipality		7		7					7
Corporate Services	Municipal Running Cost	MR001	Whole of the Municipality		87 652		87 652					87 652
Corporate Services	Municipal Running Cost Vehicles Corporate Services	MRVEH03	Whole of the Municipality		88		88					88
Corporate Services	Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	Whole of the Municipality		1 462		1 462					1 462
Corporate Services	Typical Work Streams EPWP Project	TW111	Whole of the Municipality		264		264					264
Corporate Services	Typical Work Streams Special Events and Functions	TW054	Whole of the Municipality		283		283					283
Financial Services	MUNICIPAL INCOME ITEMS	INC001	Whole of the Municipality		(173 281)		(173 281)					(173 281)
Financial Services	RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111	Whole of the Municipality		37		37					37
Financial Services	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Whole of the Municipality		20		20					20
Financial Services	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Whole of the Municipality		2		2					2
Financial Services	RM COR Emergency MACH Machinery and Equipment	RM053	Whole of the Municipality									
Financial Services	Municipal Running Cost	MR001	Whole of the Municipality		54 062		54 062					54 062
Financial Services	Municipal Running Cost Vehicles Financial Services	MRVEH02	Whole of the Municipality		295		295					295
Financial Services	Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	Whole of the Municipality		–		–					–
Financial Services	Typical Work Streams EPWP Project	TW111	Whole of the Municipality									
Financial Services	Typical Work Streams Meter Conversion and Replacement	TW203	Whole of the Municipality		208		208					208
Financial Services	Property Rates Rebate - Indigent Owners	TW096	Whole of the Municipality		3 968		3 968					3 968
Financial Services	Property Rates Rebate - Discretionary	TW101	Whole of the Municipality		8 140		8 140					8 140
Municipal Manager	MUNICIPAL INCOME ITEMS	INC001	Whole of the Municipality		(782)		(782)					(782)
Municipal Manager	Municipal Running Cost	MR001	Tulbagh		116		116					116
Municipal Manager	Municipal Running Cost	MR001	Whole of the Municipality		21 636		21 636					21 636
Municipal Manager	Typical Work Streams Public Participation Meeting	TW022	Whole of the Municipality		0		0					0
Municipal Manager	Typical Work Streams EPWP Project	TW111	Tulbagh		1 192		1 192					1 192
Municipal Manager	Typical Work Streams EPWP Project	TW111	Whole of the Municipality		556		556					556
Municipal Manager	Typical Work Streams Special Events and Functions	TW054	Whole of the Municipality		32		32					32
Municipal Manager	Typical Workstreams IDP Implementation and Monitoring	TW072	Whole of the Municipality		1		1					1
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 1		26		26					26
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 10		39		39					39
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 11		53		53					53
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 12		58		58					58
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 2		1		1					1
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 3		9		9					9
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 4		28		28					28
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 6		1		1					1
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 7		80		80					80
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 8		17		17					17
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Ward 9		2		2					2
Municipal Manager	Typical Work Streams Ward Initiatives	TW083	Whole of the Municipality		1		1					1
Technical Services	Municipal Departmental Charges & Recoveries	MUNCOST	Whole of the Municipality		(8 468)		(8 468)					(8 468)
Technical Services	MUNICIPAL INCOME ITEMS	INC001	Administrative or Head Offic		(884)		(884)					(884)
Technical Services	MUNICIPAL INCOME ITEMS	INC001	N'duli		(12)		(12)					(12)
Technical Services	MUNICIPAL INCOME ITEMS	INC001	Tulbagh		(9 961)		(9 961)					(9 961)
Technical Services	MUNICIPAL INCOME ITEMS	INC001	Whole of the Municipality		(767 557)		(767 557)					(767 557)
Technical Services	RM PREV Interval Based ELEC MV Substations Electricity Bulk Meters	RM006	Wolseley		36		36					36
Technical Services	RM PREV Planned Condition Based Dams & Weirs land	RM080	Whole of the Municipality		1 359		1 359					1 359
Technical Services	RM COR Planned Roads Pavements	RM091	Whole of the Municipality		7 225		7 225					7 225
Technical Services	RM COR Planned Road Furniture Traffic Signs	RM103	Whole of the Municipality		1 769		1 769					1 769
Technical Services	RM COR Planned Storm water Conveyance Civil Structures	RM104	Whole of the Municipality		0		0					0
Technical Services	RM COR Planned Storm water Conveyance Drainage	RM105	Whole of the Municipality		46		46					46
Technical Services	RM COR Planned Storm water Conveyance Pipework	RM106	Whole of the Municipality		35		35					35
Technical Services	RM COR Planned Reticulation Civil Structures	RM098	Whole of the Municipality		1 788		1 788					1 788
Technical Services	RM COR Planned Reticulation Pipe Work	RM099	Whole of the Municipality		136		136					136
Technical Services	RM Cor Planned Reticulation Pipe Bridges	RM100	Whole of the Municipality		286		286					286
Technical Services	RM COR Planned Reticulation Municipal Service Connection	RM101	Whole of the Municipality		866		866					866
Technical Services	RM COR Planned Waste Water Treatment Works	RM108	Whole of the Municipality		179		179					179
Technical Services	RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	Ceres		149		149					149
Technical Services	RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	Whole of the Municipality		250		250					250
Technical Services	RM COR Emergency ELEC MV Substations MV Network Equipment	RM019	Wolseley		48		48					48
Technical Services	RM COR Emergency ELEC MV Networks MV Network Equipment	RM029	Ceres		194		194					194
Technical Services	RM COR Emergency ELEC MV Networks MV Transformers	RM030	Ceres		51		51					51
Technical Services	RM COR Emergency ELEC MV Networks MV Conductors	RM031	Ceres		2		2					2
Technical Services	RM COR Emergency ELEC LV Networks LV Conductors	RM032	Tulbagh		15		15					15

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

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

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/24/18	Sale And Development Of Municipal Industrial Erven (Unregistered Erf 10976, 10975 And Erf 10917, Being Portions Of Erf 2622, Ceres) To Promote Local Economic Development And Enhance Participation By Historically Disadvantaged Persons	11 Sep 2026

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
082/2/24/14	Supply And Delivery Of Drain Rods, Tools And Accessories	24 Aug 2026

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/23/75	Printing, Supply And Delivery Of A Corporate Newsletter To Witzenberg Municipality For 36 Months	17-Apr-2026	04 June 2026 BEC: 05 Aug 2026	R Hendricks
08/2/23/88	Provision Of Legal Services For The Transfer Of Gap Erven In Tulbagh	22-May-2026	25 June 2026 BEC: 19 Aug 2026	C Mackenzie
08/2/23/95	Supply And Delivery Of 1(One) Trailer Mounted Standard Upright Hydraulic Powered Bucket Winch Machine And 1(One) Trailer Mounted Conveyor Chute Truck Loader Hydraulic Powered Bucket Winch Machine With Accessories And Buckets	05-Jun-2026	18 June 2026; 16 July 2026 BEC: 07July 2026; 29 July 2026; 05 August 2026 BAC:	E Lintnaar
08/2/23/103	Supply, Printing And Email Of Municipal Accounts For A Period Ending 30 June 2029	17-Jul-2026	29-Jul-2026	C Stevens

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/23/93	Supply And Delivery Of Building Material For Municipal Building (Rental House), Ceres.	08-May-2026	19-Jun-2026	C Mackenzie
08/2/23/97	Supply And Delivery Of 1000l Fuel Trailer	23-Apr-2026	12-Aug-2026	O Gatyene
08/2/23/113	Supply And Delivery Of Traffic Uniforms	31-Jul-2026	Awaiting	M Green
08/2/23/112	Selling Of Recycling Material	03-Aug-2026	06-Aug-2026	P Claasen
08/2/24/04	Occupational Health And Safety Services For The Reconstruction Of Cillier Street, Ceres (Phase 2)	07-Aug-2026	31-Aug-2026	E Lintnaar
08/2/24/05	Appointment Of Professional Service Providers To Undertake The Rezoning And Consolidation Application Process For Erven 1127 And 1129, Ceres	07-Aug-2026	31-Aug-2026	E Lintnaar
08/2/24/11	Occupational Health And Safety Services For Flood Damage Repairs In Witzenberg Municipal Area	17-Aug-2026	01-Sep-2026	E Lintnaar
08/2/24/23	Appointment Of An Attorney To Obtain An Advocate's Opinion Relating To The Interpretation Of Specific Tender Provisions And Subsequent Appeal On The Tender Award	24-Aug-2026	26-Aug-2026	L Nieuwenhuis

3.2.1.3 Adjudication stage

The following competitive bids are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

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

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

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

3.2.1.4 Bids awarded

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

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/23/81	12 August 2026	MH Sethosa Inc	Rendering Of Legal Services For The Transfer Of Municipal Rental Houses	Bidder scored Highest Total points	R656 250.00
08/2/23/83	12 August 2026	NLT Investments (Pty) Ltd	Facilitation Of Business Mentorship Programme	Only Responsive Bidder	R550 000.00
08/2/23/94	12 August 2026	Afroteq	Occupational Health And Safety Services For Resealing Of Existing Streets In Witzenberg Municipal Area For The Period Ending 30 June 2028	Bidder scored Highest Total points	R300 000.00
08/2/23/100	12 August 2026	Sanitech a div of Waco Africa (Pty Ltd)	Hygiene Services For Witzenberg Municipality	Bidder scored Highest Total points	R3 500 000.00
08/2/23/105	12 August 2026	AL Abbott and Associates (Pty) Ltd	Monitoring Of Drinking Water Quality In The Witzenberg Area	Bidder scored Highest Total points	R6 058 292.00

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
RT57-2022	24 Aug 2026	Tumelo Fleet Solutions (Pty) Ltd	Transversal Procurement: Award In Terms Of Regulation 32 Of The Municipal Supply Chain Management Regulations, Gazette 27636 Dated 30 May 2005: Tender Rt57/2022: Supply And Delivery Of Sedan, Light And Heavy Commercial Vehicles, Busses, Motor Cycles, Agricultural Tractors, Construction Plant And Equipment To The State: Period: 1 July 2023 To 30 June 2026 (Extended To 31 October 2026) A Heavy Duty 4X2 Tractor With An Operating Mass Of At Least 2400 Kg (Un-Ballasted). Fitted With A Diesel Engine, Developing Not Less Than 55kw Power And 250Nm Of Torque. To Be Used For Pulling And Operating A 1,5 M Slasher.	SCM Regulation 32	R 1 403 493.48
RT57-2022	24 Aug 2026	Volkswagen of South Africa (Pty) Ltd	Transversal Procurement: Award In Terms Of Regulation 32 Of The Municipal Supply Chain Management Regulations, Gazette 27636 Dated 30 May 2005: Tender Rt57/2022: Supply And Delivery Of Sedan, Light And Heavy Commercial Vehicles, Busses, Motor Cycles, Agricultural Tractors, Construction Plant And Equipment To The State: Period: 1 July 2023 To 30 June 2026 (Extended To 31 October 2026) Four/five seater hatch 5 doors - piston displacement up to 2000cm³, Minimum of 130KW (Petrol /Diesel) High Performance Sedan Vehicle; Four/Five seater sedan 4 doors - piston displacement 1 600cm³, (Petrol) (Pool and Subsidised vehicles) x3	SCM Regulation 32	R 1 699 030.95
RT57-2022	24 Aug 2026	Volkswagen of South Africa (Pty) Ltd	Transversal Procurement: Award In Terms Of Regulation 32 Of The Municipal Supply Chain Management Regulations, Gazette 27636 Dated 30 May 2005: Tender Rt57/2022: Supply And Delivery Of Sedan, Light And Heavy Commercial Vehicles, Busses, Motor Cycles, Agricultural Tractors, Construction Plant And Equipment To The State: Period: 1 July 2023 To 30 June 2026 (Extended To 31 October 2026) Four/Five seater sedan 4 doors - piston displacement 1 600cm³, (Petrol) (Pool and Subsidised vehicles) x1	SCM Regulation 32	R 383 720.82

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/23/54	24 August 2026	Clearing Of Alien Vegetation In Witzenberg Municipal Area	s67(1) c of the Supply Chain Management Policy, due to no acceptable bids received
08/2/23/110	24 August 2026	Ppointment Of Panel For The Rendering Of Professional Legal Services Until 30 June 2029	s67(1)(d) there is a material irregularity in the tender process.
08/2/23/60	03 August 2026	Supply, Delivery And Installation Of Building Signage	s67(1) c of the Supply Chain Management Policy, due to no acceptable bids received and 67 (1) (b) of Council's SCM Policy since funds are no longer available to cover the total envisaged expenditure

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

The following bids were cancelled during August 2026:

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

Die volgende tenders was gekanselleer gedurende Augustus 2026:

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Augustus 2026:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
192664	2026/08/03	Marcopolo Mzansi Supplies	Supply and Delivery of Green Caps – Essen Prject	Lowest Responsive Bidder	R 4 347.00 (Incl. VAT)	Chief Financial Officer
192675	2026/08/04	Roy Steele & Associates CC	Recruitment and Selection: Manager Quality Assurance	Only Responsive Bidder	R 29 999.00 (Incl. VAT)	Chief Financial Officer
192744	2026/08/11	Ayanda Mbanga Communications	Publish Notice: Various Bids	Lowest Responsive Bidder	R 14 310.00 (Incl. VAT)	Chief Financial Officer
192766	2026/08/13	Waltons Skryfbehoeftes BK	Supply adn Delivery of Stationary	Only Responsive Bidder	R 7 552.92 (Incl. VAT)	Chief Financial Officer
192845	2026/08/17	Witzen Projects (Pty) Ltd	Provision for DJ and Entertainment Services	Only Responsive Bidder	R 5 000.00 (Incl. VAT)	Chief Financial Officer
192914	2026/08/24	Managed Intergrity Evaluation (MIE)	Conducting Verfication Checks	Only Responsive Bidder	R 19 121.10 (Incl. VAT)	Chief Financial Officer
192917	2026/08/24	CANSA	Conducting Incapacity Hearings	Lowest Responsive Bidder	R 11 596.00 (Incl. VAT)	Chief Financial Officer
192971	2026/08/27	SLR Branding (Pty) Ltd	Supply and Delivery of indoor ceremonial flagpoles and flag sets	Only Responsive Bidder	R 6 267.50 (Incl. VAT)	Chief Financial Officer
193025	2026/08/31	Ra-Eeza Hendricks Catering	Catering Services: Wellness Day 04/09/2026	Lowest Responsive Bidder	R 7 000.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

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

3.2.1.7 Formele Geskrewe Prys Kwotasies

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
None						

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

Bid ref number	Date	Name of supplier that bid was awarded to	Brief description of services	Reason for Appeal	Amount (Incl. VAT)	Appellant	Status of Appeal
08/2/23/76	29 July 2026	Contour Technologies (Pty)Ltd	Prepaid Vending Services	Various	R6 500 000.00	Syntell (PTY) Ltd	Under review of the Accounting Officer

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of August 2026 which totals **R 1 985 881**

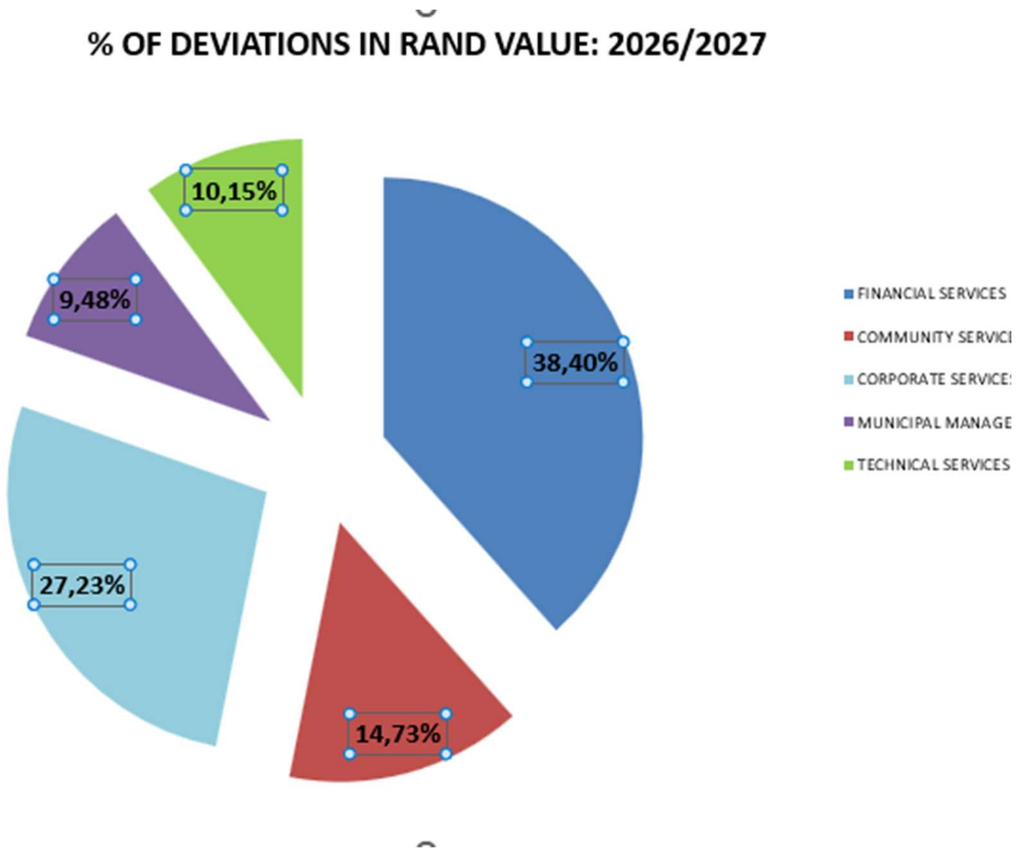
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Augustus 2026 wat beloop op die totaal van **R 1 985 881**

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
05-Aug-26	Institute of Municipal Engineering of South Africa	Registration Fee: 2026 IMESA conference - J Steyn	Single supplier	192688	8 600,00
14-Aug-26	WRFM	Broadcasting: Pre-recorded advertisements	Single supplier	192823	22 000,00
14-Aug-26	WRFM	Broadcasting: Radio interviews and live reads	Single supplier	192822	43 500,00
13-Aug-26	PBSA (PTY) Ltd	Postage on Franking Machine	Single supplier	192771	28 800,00
11-Aug-26	Johan Bezuidenhout Inc.	Legal services: Illegal Building works	Impractical	192795	150 000,00
14-Aug-26	Meniko Records Management Services	License Fees: Content Manager (TRIM)	Single supplier	192833	334 480,09
13-Aug-26	Ontec Systems (PTY) Ltd	Vending Services: Aug-Sep 2026	Impractical	192811	500 000,00
27-Aug-26	Mailtronic Direct Marketing CC	Printing & Mailing of Municipal accounts	Impractical	192977	7 125,85
24-Aug-26	Adapt IT (PTY) Ltd	Audit AFS Module & Support validate license	Impractical	192918	511 480,00
01-Jul-26	Dav General Dealer (PTY) Ltd	Supply of 3 X Nutec Houses	Emergency	430	375 000,00
06-Aug-26	Witzenberg Herald	Publish Notice: Bid 08-2-24-18 Industrial erven	Single supplier	192719	4 896,00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
June 2026	R 1 682 301	R 44 997 852.72	4%
July 2026	1 595 149	R 84 161 96.60	2%
Aug 2026	R 1 985 881	54 072 748,05	4%

DEVIATIONS PER DIRECTORATE:



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

Logistics

MONTH	June 2026	July 2026	August 2026
Value of inventory at hand	R 24 657 104	R 23 934 740	R 25 569 338
Turnover rate of total value of inventory	1.15	1.26	1.19
Date of latest stores reconciliation	31 August 2026		
Date of last stock count	26 June 2026		
Date of next stock count	23 September 2026		

Cash Flow Forecast

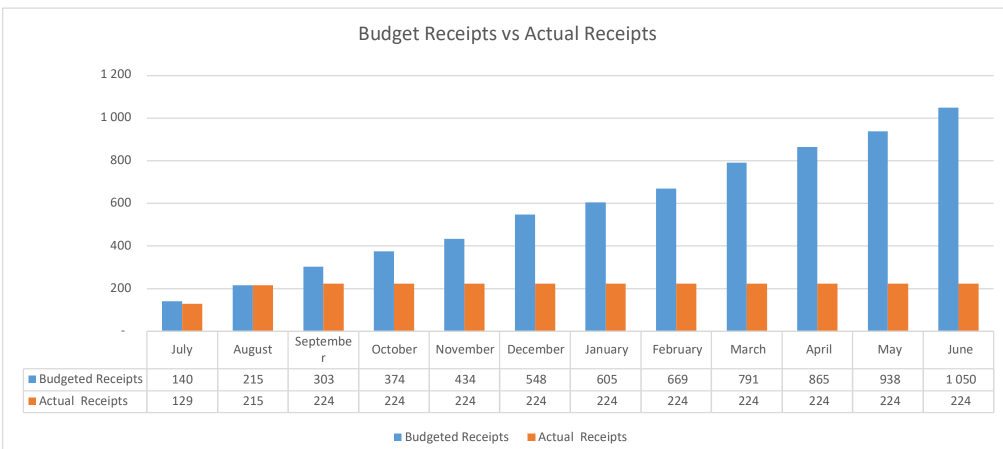
Current commitments against cash

Cash Book Balance plus Investments	**R**	**132 560 873**
Total Commitments		**(R127 283 589)**
Unspent Grants		**-**
Unspent loan balance		
Eskom Account		**(R49 953 796)**
Consumer Deposits		**(R10 727 920)**
Provision for Rehabilitation		**(R18 832 496)**
Working Capital Requirement		**(R34 998 622)**
Payables & Accruals		**(R12 770 755)**
Uncommitted Cash Balance	**R**	**5 277 284**

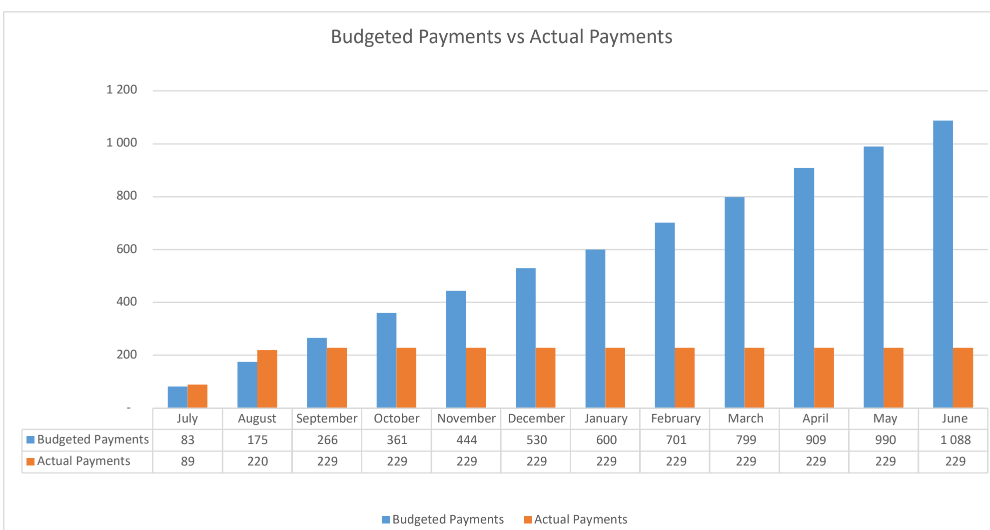
The estimated cost coverage ratio is as follow

		Current
Cash and Cash Equivalents	R	132 560 873
Less Unspent Grants	R	-
Estimated Average fixed cost per month	R	73 553 775
Ratio		1.80

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 1.8 months.The acceptable norm is 3 months



	July	August	September	October	November	December	January	February	March	April	May	June
Budgeted Receipts	140	215	303	374	434	548	605	669	791	865	938	1 050
Actual Receipts	129	215	224	224	224	224	224	224	224	224	224	224



	July	August	September	October	November	December	January	February	March	April	May	June
Budgeted Payments	83	175	266	361	444	530	600	701	799	909	990	1 088
Actual Payments	89	220	229	229	229	229	229	229	229	229	229	229

Witzenberg Grant Allocation Report

Operational Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Equitable Share	166 475 000,00	166 475 000,00	-	69 365 000,00	97 110 000,00			
Local Government Financial Management Grant	1 800 000,00	1 800 000,00	-	-	1 800 000,00	1 630 435,00	1 217 656,75	87 221,75
Municipal Infrastructure Grant	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant	1 976 000,00	1 976 000,00	-	-	1 976 000,00	1 976 000,00	302 969,68	302 969,68
Provincial Government								
Opex Prov Library	12 499 000,00	12 499 000,00	-	-	12 499 000,00	12 324 607,00	2 175 886,51	-
Opex Prov CDW	137 000,00	137 000,00	-	-	137 000,00	137 000,00	8 807,21	4 877,60
Opex Prov Housing ISUPG	-	-	-	-	-	-	-	-
Opex Prov Housing IHHSDG	13 550 000,00	13 550 000,00	-	9 754 765,37	3 795 234,63	11 782 609,00	-	-
Opex Prov Title Deeds Restoration	-	-	-	-	-	-	-	-
Opex Prov Main Roads	-	-	-	-	-	-	-	-
Opex Prov RSEP	700 000,00	700 000,00	-	-	700 000,00	608 695,00	-	-
Opex Prov Thusong	150 000,00	150 000,00	-	-	150 000,00	130 435,00	20 500,00	-
District Government								
Opex District Capacity Building Mentorship	-	-	-	-	-	-	-	-
Private Enterprises								
Dutch Government (Orio Project)	-	-	-	-	-	916 954,00	578 365,11	-
Nedbank	-	-	-	-	-	-	35 062,96	-
A-Z Projects	-	1 207 000,00	1 207 000,00	-	1 207 000,00	1 886 261,00	51 267,60	-
	197 287 000,00	**198 494 000,00**	**1 207 000,00**	**79 119 765,37**	**119 374 234,63**	**31 392 996,00**	**4 390 515,82**	**395 069,03**

Capital Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Municipal Infrastructure Grant	27 062 000,00	27 062 000,00	-	-	27 062 000,00	23 532 174,00	7 929 164,48	457 090,69
Energy Efficiency and Demand Side Management Grant	-	-	-	500 000,00	- 500 000,00	-	-	-
							-	
Provincial Government							-	
Capex Prov Fire	-	-	-	-	-	-	-	-
Capex Prov Sport and Recreation	-	-	-	-	-	-	-	-
							-	
District Government							-	
Capex District	-	-	-	-	-	-	-	-
							-	
Private Enterprises							-	
Orio Dutch Funding	-	-	-	-	-	-	-	-
Sustainable Energy Africa Perdekraal Wind Farm	-	-	-	-	-	-	-	-
	27 062 000,00	**27 062 000,00**	**-**	**500 000,00**	**26 562 000,00**	**23 532 174,00**	**7 929 164,48**	**457 090,69**

Total Grants	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
Total National Grants	197 313 000,00	197 313 000,00	-	69 865 000,00	127 448 000,00	27 138 609,00	9 449 790,91	847 282,12
Total Provincial Grants	27 036 000,00	27 036 000,00	-	9 754 765,37	17 281 234,63	24 983 346,00	2 205 193,72	4 877,60
Total District Grants	-	-	-	-	-	-	-	-
Total Other Grants	-	1 207 000,00	1 207 000,00	-	1 207 000,00	2 803 215,00	664 695,67	-
	224 349 000,00	**225 556 000,00**	**1 207 000,00**	**79 619 765,37**	**145 936 234,63**	**54 925 170,00**	**12 319 680,30**	**852 159,72**

OVERTIME & STANDBY REPORT AUGUST 2026

OVERTIME	YTD 2026/27	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2025/26
Administration	453	2.5%	18,419	18,419	2,719	15,700	79,987
Cemetries	60,130	23.2%	259,727	259,727	360,783	-101,056	268,769
Community Halls And Facilities	59,974	11.7%	512,038	512,038	359,841	152,197	334,484
Council Cost	0		0	0	0	0	0
Electricity*	793,492	20.7%	3,840,392	3,840,392	4,760,952	-920,560	2,915,281
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	81,162	184.5%	43,982	43,982	486,969	-442,987	393,448
Housing: Administration	16,134	403.0%	4,003	4,003	96,803	-92,800	88,168
Human Resources	0		0	0	0	0	0
IDP	0	0.0%	9,239	9,239	0	9,239	17,231
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	4,353	4,353	0	4,353	0
Marketing & Communications	25,545	15.3%	167,470	167,470	153,271	14,199	133,882
Mechanical Workshop	50,956	10.7%	476,169	476,169	305,735	170,434	307,543
Parks	43,371	13.0%	334,611	334,611	260,227	74,384	242,869
Performance Management	0		0	0	0	0	0
Pine Forest*	89,153	8.5%	1,043,395	1,043,395	534,920	508,475	943,516
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	45,993	26.1%	176,516	176,516	275,959	-99,443	215,397
Recreational Land	58,602	14.4%	408,294	408,294	351,610	56,684	365,503
Roads	34,588	7.1%	489,666	489,666	207,525	282,141	313,038
Sewerage	629,541	13.7%	4,601,396	4,601,396	3,777,246	824,150	2,791,741
Social & Welfare Services	1,840	23.6%	7,788	7,788	11,038	-3,250	18,767
Solid Waste*	549,857	15.9%	3,456,040	3,456,040	3,299,143	156,897	2,677,120
Stormwater Management	49,086	12.4%	394,466	394,466	294,517	99,949	270,003
Supply Chain Management	52,642	31.6%	166,437	166,437	315,850	-149,413	215,308
Swimming Pools	19,014	14.0%	135,605	135,605	114,081	21,524	187,458
Thusong Centre	0		0	0	0	0	0
Town Secretary	0	0.0%	428	428	0	428	1,414
Traffic	950,062	14.2%	6,703,933	6,703,933	5,700,370	1,003,563	4,935,658
Treasury*	46,166	14.5%	318,281	318,281	276,993	41,288	334,587
Vehicle Licensing & Testing	62,957	12.5%	504,198	504,198	377,743	126,455	478,393
Water Distribution	515,224	13.9%	3,718,749	3,718,749	3,091,346	627,403	2,075,438
TOTAL OVERTIME	**4,235,940**	**15.2%**	**27,795,595**	**27,795,595**	**25,415,643**	**2,379,952**	**20,605,007**

STANDBY	YTD 2026/27	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2025/26
Administration	1,722	8.8%	19,475	19,475	10,334	9,141	24,503
Cemetries	27,659	19.0%	145,881	145,881	165,953	-20,072	148,833
Community Halls And Facilities	20,841	10.0%	209,413	209,413	125,046	84,367	140,475
Council Cost	0		0	0	0	0	0
Electricity*	145,416	18.4%	791,452	791,452	872,496	-81,044	668,706
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	198,113	13.5%	1,466,668	1,466,668	1,188,679	277,989	1,082,797
Housing: Administration	5,708	17.1%	33,360	33,360	34,249	-889	37,760
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	12,893	14.4%	89,442	89,442	77,357	12,085	63,630
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	0	0.0%	4,922	4,922	0	4,922	0
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	28,915	13.4%	216,010	216,010	173,489	42,521	163,115
Parks	44,195	13.9%	318,111	318,111	265,168	52,943	252,094
Performance Management	0		0	0	0	0	0
Pine Forest*	38,409	20.8%	184,398	184,398	230,452	-46,054	229,808
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	46,466	15.6%	296,955	296,955	278,795	18,160	275,056
Roads	41,298	8.1%	511,541	511,541	247,786	263,755	384,283
Sewerage	149,612	16.0%	932,316	932,316	897,673	34,643	729,674
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	17,058	8.8%	193,770	193,770	102,350	91,420	101,316
Stormwater Management	41,417	12.3%	335,490	335,490	248,499	86,991	247,080
Supply Chain Management	13,774	16.2%	85,026	85,026	82,644	2,382	69,493
Swimming Pools	8,223	57.0%	14,431	14,431	49,336	-34,905	29,082
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	281,216	13.0%	2,158,139	2,158,139	1,687,295	470,844	1,787,228
Treasury*	13,659	14.4%	94,691	94,691	81,952	12,739	82,568
Vehicle Licensing & Testing	19,473	8.2%	237,809	237,809	116,840	120,969	177,246
Water Distribution	115,340	15.1%	766,346	766,346	692,042	74,304	628,420
TOTAL STANDBY	**1,271,406**	**14.0%**	**9,105,646**	**9,105,646**	**7,628,435**	**1,477,211**	**7,323,166**

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

Date: 08/09/2026