

<p>Notice is hereby given in terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998) as amended, that an Ordinary Council meeting of the Witzenberg Municipality will be held in the Town Hall, Voortrekker Street, Ceres on Wednesday, 7 October 2026 at 10:00.</p>	<p>Kennis word hiermee gegee ingevolge Artikel 29(2) van die Plaaslike Regering: Munisipale Strukture Wet, 1998 (Wet 117 van 1998) soos gewysig, dat 'n Gewone Raadsvergadering van die Munisipaliteit Witzenberg gehou sal word op Woensdag, 7 Oktober 2026 om 10:00 in die Stadsaal, Voortrekkerstraat, Ceres.</p>
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Councillors and officials / Raadslede en amptenare

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

Agenda: Council meeting: 7 October 2026
Agenda: Raadsvergadering: 7 Oktober 2026

FOR INFORMATION / TER INLIGTING

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

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



ALDERLADY EM SIDEGO
SPEAKER

29.09.26

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A G E N D A

1. **OPENING AND WELCOME / OPENING EN VERWELKOMING**
2. **LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION**
- 2.1 **Consideration of application for leave of absence, if any
Aansoeke om verlof tot afwesigheid, indien enige
(3/1/2/1)**

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

NOTED

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

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

NOTED

- 2.3 **Consideration of application for leave of absence: Special Council meeting 24 August 2026: Councillor J Fredericks
(3/1/2/1)**

Council resolved on 24 August 2026 that the verbal application for leave of absence from the meeting, received from Councillor J Fredericks, be held in abeyance until the next Council meeting for the submission and consideration of the written application for leave of absence.

The written application for leave of absence from Councillor Fredericks, dated 25 August 2026, is attached as **annexure 2.3.**

RECOMMENDED

For consideration.

2.4 Consideration of application for leave of absence: Council meeting 26 August 2026: Councillors M Ndaba and K Yisa (3/1/2/1)

Verbal applications for leave of absence from the Council meeting of 26 August 2026 were received from Councillors M Ndaba and K Yisa.

Council unanimously resolved on 26 August 2026 that the verbal applications for leave of absence from the meeting, received from Councillors M Ndaba and K Yisa, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.

No written applications for leave of absence were received.

RECOMMENDED

For consideration.

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

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

Council's congratulations are conveyed to the following Councillor and spouses on their birthdays:

- | | |
|-------------------------|--------------|
| • Ms S Nel | 8 September |
| • Ms C Laban | 2 September |
| • Ms L Smit (Visagie) | 24 September |
| • Alderman D Swart | 30 September |
| • Councillor T Abrahams | 6 October |
| • Ms C Swart | 24 October |

NOTED

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

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

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

3.5 Council affairs: Presentation of Years of Service Certificates (3/2/3)

In recognition of dedicated service to Witzenberg Council, certificates are presented as a token of appreciation for Councillors' dedicated service and contribution to the community.

The following is an extract from the Policy: Conferment of Aldermanship on Councillors of the Witzenberg Municipality:

"4. CRITERIA FOR ALDERMANSHIP

Aldermanship shall be conferred on a Councillor of the Witzenberg Municipality:

4.1 who obtains the minimum of 20 points on the following scale:

- (a) one (1) point for each completed year (12 months) service as a Councillor of Witzenberg; plus
- (b) one additional point for each completed year (12 months) service as a member of the Executive Committee of the Witzenberg/Cape Winelands District Municipality prior to 5 December 2000; or a Chairperson of a portfolio/standing committee of the Witzenberg/Cape Winelands Municipality; plus
- (c) one (1) additional point for each completed year service (12 months) as a Mayor, Deputy Mayor, Speaker or a Chairperson of a portfolio/standing committee of any municipality in the Cape Winelands District, plus
- (d) three (3) additional points for each completed year served (12 months) as a Mayor of the Witzenberg Municipality, plus
- (e) two additional points for each completed year (12 months) served as a member of the Executive Committee/Mayoral Committee or Chairperson of a portfolio/standing committee of the Witzenberg/Cape Winelands District Municipality subsequent to 5 December 2000; plus
- (f) two additional points for each completed year served as Deputy Mayor or Speaker of the Witzenberg Council."

A summary of Aldership and years of service milestones is attached as **annexure 3.5**.

Council acknowledges and congratulates the following Councillors for their commitment and contribution and presents certificates in recognition of their service milestones:

- **Five years of service**
 - Councillor TE Abrahams
 - Councillor S de Bruin
 - Councillor G Franse
 - Councillor JP Fredericks
 - Councillor AL Gili
 - Councillor MJ Ndaba
 - Councillor JF Nel
 - Councillor N Nogcinisa
 - Councillor K Yisa
 - Councillor J Zalie
- **Ten years of service**
 - Councillor P Daniels
 - Councillor GG Laban
 - Councillor N Phatsoane
 - Councillor KA Robyn
- **Fifteen years of service**
 - Alderman K Adams
 - Alderlady EM Sidego
 - Alderman D Swart
- **Twenty years of service**
 - Alderman JJ Visagie
- **Twenty-five years of service**
 - Alderman HJ Smit

NOTED

4. MINUTES / NOTULES

4.1 Corrections to the minutes / Regstelling van notule

For consideration of any corrections to the minutes.

Ter oorweging van enige regstelling van die notule.

NOTED / AANGETEKEN

4.2 Matters arising from the minutes / Sake voortspruitend uit notule

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

The following minutes are attached:

- (a) Special Council meeting, held on 24 August 2026: **Annexure 4.3(a)**.
- (b) Council meeting, held on 26 August 2026: **Annexure 4.3(b)**.

RECOMMENDED

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

- (i) *Special Council meeting, held on 24 August 2026.*
- (ii) *Council meeting, held on 26 August 2026.*

AANBEVEEL

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

- (i) *Spesiale Raadsvergadering, gehou op 24 Augustus 2026.*
- (ii) *Raadsvergadering, gehou op 26 Augustus 2026.*

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

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

RECOMMENDED

that notice be taken of the outstanding matters.

AANBEVEEL

dat kennis geneem word van die uitstaande sake.

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

None / Geen

NOTED / AANGETEKEN

6. INTERVIEWS WITH DELEGATIONS
ONDERHOUDE MET AFVAARDIGINGS

None / Geen

NOTED / AANGETEKEN

7. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

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

The minutes of the following meetings are attached:

- (a) Mayoral Committee, held on 26 May 2026: **Annexure 7.1(a).**
- (b) Municipal Public Accounts Committee, held on 28 May 2026: **Annexure 7.1(b).**
- (c) Committee for Technical Services, held on 9 June 2026: **Annexure 7.1(c).**
- (d) Committee for Corporate and Financial Services, held on 9 June 2026: **Annexure 7.1(d).**
- (e) Committee for Community Development, held on 11 June 2026: **Annexure 7.1(e).**
- (f) Committee for Local Economic Development and Tourism, held on 11 June 2026: **Annexure 7.1(f).**
- (g) Committee for Housing Matters, held on 18 June 2026: **Annexure 7.1(g).**
- (h) Mayoral Committee, held on 27 July 2026: **Annexure 7.1(h).**
- (i) Committee for Technical Services, held on 5 August 2026: **Annexure 7.1(i).**
- (j) Committee for Local Economic Development and Tourism, held on 6 August 2026: **Annexure 7.1(j).**
- (k) Committee for Community Development, held on 13 August 2026: **Annexure 7.1(k).**

RECOMMENDED

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

AANBEVEEL

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

7.2 Minutes for approval: Committee meetings (3/1/2/3)

The minutes of the following meetings are attached:

- (a) Committee for Housing Matters, held on 22 July 2026: **Annexure 7.2(a).**
- (b) Committee for Corporate and Financial Services, held on 3 August 2026: **Annexure 7.2(b).**
- (c) Committee for Housing Matters (Special), held on 25 August 2026: **Annexure 7.2(c).**
- (d) Municipal Public Accounts Committee, held on 3 September 2026: **Annexure 7.2(d).**
- (e) Committee for Housing Matters (Special), held on 15 September 2026: **Annexure 7.2(e).**
- (f) Committee for Technical Services, held on 16 September 2026: **Annexure 7.2(f).**
- (g) Committee for Local Economic Development and Tourism, held on 17 September 2026: **Annexure 7.2(g).**
- (h) Committee for Community Development, held on 22 September 2026: **Annexure 7.2(h).**

RECOMMENDED

That the minutes of the following meetings be approved and then signed by the respective Chairpersons:

- (a) *Committee for Housing Matters, held on 22 July 2026.*
- (b) *Committee for Corporate and Financial Services, held on 3 August 2026.*
- (c) *Committee for Housing Matters (Special), held on 25 August 2026.*
- (d) *Municipal Public Accounts Committee, held on 3 September 2026.*
- (e) *Committee for Housing Matters (Special), held on 15 September 2026.*
- (f) *Committee for Technical Services, held on 16 September 2026.*
- (g) *Committee for Local Economic Development and Tourism, held on 17 September 2026.*
- (h) *Committee for Community Development, held on 22 September 2026.*

8. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

8.1 Directorate Finance / Direktoraat Finansies

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

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

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

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

8.1.2 Draft Annual Financial Statements: Financial year 2025/2026 **(5/3/1)**

Report from Director: Finance, dated 8 September 2026:

"1. Purpose

The purpose of this report is to submit the draft Annual Financial Statements (AFS) for the 2025/2026 financial year to Council for information.

2. Background

The draft AFS was submitted to the office of the Auditor-general of South Africa (AGSA) on 31 August 2026 in terms of Section 126 of the Municipal Finance Management Act (MFMA). The draft Annual Financial Statements for 2025/2026 are attached as **annexure 8.1.2**.

The actual expenditure for the financial year is R1 080 364 294 while the budget is R1 052 609 111.

The main reasons for the over-expenditure are:

- Loss on Actuarial Valuations of post employee benefits a per actuarial report of R16 million.
- Impairment losses of various assets due to storm damage.
- The prescribed debt and debt of consumers on the Indigent Register were written off. The requirements of the General Recognised Accounting Practice (GRAP) 104 were implemented for the first time during the current financial year. A new methodology was used for the calculation of the provision for debt impairment in terms of the mentioned accounting standard. The actual combined expenses for these items were significantly more than the budget.

All these transactions are non-cash transactions and are not resulting from any payments made.

In terms of Regulation 23(6)(b) of the Municipal Budget and Reporting Regulations (MBRR), Council may authorise unauthorised expenditure in a special adjustments budget tabled in Council when the Mayor tables the annual report."

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the draft Annual Financial Statements (AFS) for the financial year 2025/2026.

8.1.3 Disposal of movable asset in terms of Section 14(4) of MFMA: Buffel vehicle: CT 7905 (6/1/2)

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 29 September 2026: **Annexure 8.1.3(a).**
- (b) Memorandum from Manager: Fleet and Mechanical Workshop, dated 9 September 2026: **Annexure 8.1.3(b).**

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the ownership of the Buffalo vehicle be given to Mr. H van Zyl, by the handover of the registration documentation and the completion of all required transfer documentation.*
- (b) *that the transfer of the Buffalo vehicle to Mr. Van Zyl is in full and final settlement of any claims related to the storage costs of the vehicle or any other cost relating to the vehicle.*

8.1.4 Disposal of movable assets, goods, material and equipment in terms of Section 14(4) of MFMA (6/1/2)

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 29 September 2026: **Annexure 8.1.4(a).**
- (b) List of items for disposal: **Annexure 8.1.4(b).**

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) *that Council approves the disposal of assets, goods, material and equipment as set out in annexure (b).*
- (b) *that the Supply Chain Management Unit proceeds with the disposal of assets in accordance with Paragraph 48(4) of Council's Supply Chain Management Policy.*

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

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 29 September 2026: **Annexure 8.1.5(a).**
- (b) Adjustment budget 2026/2027: **Annexure 8.1.5(b).**
- (c) Budget schedules: **Annexure 8.1.5(c).**

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

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

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

8.1.6 MPAC Annual Work Plan: 2026/2027 (2/1/2)

The MPAC Annual Work Plan for 2026/2027 is attached as **annexure 8.1.6**.

The Municipal Public Accounts Committee resolved on 3 September 2026 to recommend to Council that the MPAC Annual Work Plan for 2026/2027 be approved by Council.

RECOMMENDED

That the Municipal Public Accounts Committee recommends to Council:

that the MPAC Annual Work Plan for 2026/2027 be approved.

8.1.7 PRAC Charter with effect from 1 July 2026 (5/14/4)

The Performance, Risk and Audit Committee Charter with effect from 1 July 2026 is attached as **annexure 8.1.7**.

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

- (a) that the charter be updated and amended to be in line with the inputs received.*

- (b) that the amended PRAC Charter be tabled at the next meeting for approval.

The Performance, Risk and Audit Committee resolved on 22 September 2026:

- (a) that notice be taken of the Performance, Risk and Audit Committee Charter with effect from 1 July 2026 in terms of Section 166 of the Municipal Finance Management Act and same be approved.
- (b) that the Performance, Risk and Audit Committee recommends to Council:

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

RECOMMENDED

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

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

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

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

- (a) that notice be taken of the Internal Audit Charter with effect from 1 July 2026 in terms of Section 166 of the Municipal Finance Management Act.
- (b) that the Performance, Risk and Audit Committee recommends to Council:

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

The following documents are attached:

- (a) Memorandum from Chief Internal Audit Executive:
Annexure 8.1.8(a).
- (b) Internal Audit Charter with effect from 1 July 2026:
Annexure 8.1.8(b).

The Performance, Risk and Audit Committee resolved on 22 September 2026 to recommend to Council that notice be taken of the Internal Audit Charter with effect from 1 July 2026 and, after consideration, same be approved.

RECOMMENDED

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

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

8.2 Directorate Technical Services / Direktooraat Tegniese Dienste

8.2.1 Lease of municipal water allocation from Koekedouw irrigation scheme: La Vouere and DNG Farming (16/2/1/3/2)

A memorandum from the Manager: Water and Sewerage, dated 7 September 2026, is attached as **annexure 8.2.1**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

That the request / application of La Vouere and DNG Farming be considered and approved based on the following conditions:

- (i) that if approved, this consent use will be valid for a year and reviewed annually.*
- (ii) La Vouere and DNG Farming be responsible for the cost associated with the allocation of 7.5 ha water to their farms. This cost amounts to R19 837.50 per annum.*
- (iii) During periods of drought or severe water shortages, the allocation to La Vouere and DNG Farming will be subject to restrictions as implemented, notwithstanding any agreement in place.*
- (iv) that a Service Level Agreement be drawn up between La Vouere and DNG Farming and Witzenberg Municipality for the lease of 7.5 ha of the allotted 15 ha water of Witzenberg Municipality that is allocated to Vredebes Farm.*

8.3 Directorate Community Services / Direktooraat Gemeenskapsdienste

8.3.1 Status of Administrative Adjudication of Road Traffic Offences (AARTO) implementation (17/7/4/5)

A memorandum from the Senior Manager: Protection Services, dated 14 August 2026, is attached as **annexure 8.3.1**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the status of AARTO and the unresolved intergovernmental dispute concerning the implementation of AARTO in the Western Cape.

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

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

The Committee for Community Development resolved on 13 August 2026:

- (a) that notice be taken of the Witzenberg Disaster Management Annual Report for 2025 / 2026.
- (b) that the Committee for Community Development recommends to the Executive Mayoral Committee and Council:

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

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council that the Witzenberg Disaster Management Annual Report for 2025/2026, after consideration, be approved and accepted.

Council unanimously resolved on 26 August 2026 that the Witzenberg Disaster Management Annual Report for 2025/2026 be held in abeyance until the next Council meeting.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

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

8.3.3 Witzenberg Investment Profile (17/19/1)

Memorandum from Manager: Local Economic Development, dated 21 September 2026:

"Background

The Local Economic Development Unit, has commissioned the development of a Witzenberg Investment Profile by means of a consultant, Impact Economix.

This Investment Profile is a comprehensive, evidence-based document designed to attract private-sector investment, support local economic development and provide decision-makers with actionable intelligence on the municipality's economic assets, key sectors and growth opportunities.

The primary purpose of the Investment Profile is to position Witzenberg as a compelling investment destination by presenting a clear, data-driven picture of the area's competitive advantages, existing business environment, sector strengths and investment opportunities and major infrastructure initiatives. The profile will be used as a marketing and facilitation tool by the municipality to engage prospective investors, support business retention and expansion and inform the LED strategy.

The project was carried out in five phases:

- Phase 1 – Inception and Desktop Review
- Phase 2 – Primary Research and Stakeholder Engagement
- Phase 3 – Economic and Sector Analysis
- Phase 4 – Drafting and Review of the Investment Profile
- Phase 5 – Graphic Design and Printed Booklets

A presentation will be made at the Council workshop by Mr Rae Wolpe of Impact Economix. The final document will be presented to Council for adoption."

RECOMMENDED

That the Executive Mayoral Committee recommends to Council

that the Witzenberg Investment Profile be adopted by Council.

8.3.4 Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality
Memorandum van Verstandhouding tussen die Departement Militêre Veterane en Munisipaliteit Witzenberg
(17/4/R)

A report from the Director: Community Services with annexure, dated 4 September 2026, is attached as **annexure 8.3.4**.

The Committee for Housing Matters resolved on 15 September 2026 to recommend to the Executive Mayoral Committee and Council:

- (i) that notice be taken of the Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality.
- (ii) that the Municipal Manager be authorised to sign the Memorandum of Understanding on behalf of Witzenberg Municipality.

RECOMMENDED

That the Committee for Housing Matters recommends to the Executive Mayoral Committee and Council:

- (i) *that notice be taken of the Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality.*
- (ii) *that the Municipal Manager be authorised to sign the Memorandum of Understanding on behalf of Witzenberg Municipality.*

8.4 Directorate Corporate Services / Direktoraat Korporatiewe Dienste

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

The following Human Resources policies are attached:

- (a) Occupational Health and Safety Policy (Review September 2026):
Annexure 8.4.1(a).
- (b) Skills Development Policy (2022): **Annexure 8.4.1(b).**
- (c) Staff Establishment Policy (Review September 2026):
Annexure 8.4.1(c).

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that the following Human Relations, after being workshopped, be approved by Council:

- (i) *Occupational Health and Safety Policy*
- (ii) *Skills Development Policy*
- (iii) *Staff Establishment Policy*

8.4.2 Lease: Portion of erf 4551, Ceres Huur: Gedeelte van erf 4551, Ceres (7/1/4/1)

A report from the Senior Manager: Legal Services, dated 10 September 2026, is attached as **annexure 8.4.2.**

RECOMMENDED

For consideration.

8.4.3 Appointment of Performance, Risk and Audit Committee members (5/14/4)

A memorandum from the Chief Internal Audit Executive, dated 28 September 2026, is attached as **annexure 8.4.3.**

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that the appointment of the following members on the Performance, Risk and Audit Committee with effect from 7 October 2026 be approved:

- (i) Mr J Tesselaar*
- (ii) Ms Y Somtsewu*

8.4.4 Hand-over Report: Speaker: 2021 – 2026 Municipal Council term (3/R)

The Hand-over Report of the Speaker to the newly elected Council is attached as **annexure 8.4.4**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the Hand-over Report of the Speaker to the newly elected Council.

AANBEVEEL

Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:

dat kennis geneem word van die Oorhandigingsverslag van die Speaker aan die nuutverkose Raad.

8.4.5 Hand-over Report: Executive Mayor: 2021 – 2026 Municipal Council term (3/R)

The Hand-over Report of the Executive Mayor to the newly elected Council is attached as **annexure 8.4.5**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the Hand-over Report of the Executive Mayor to the newly elected Council.

AANBEVEEL

Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:

dat kennis geneem word van die Oorhandigingsverslag van die Uitvoerende Burgemeester aan die nuutverkose Raad.

8.4.6 Proposed lease of municipal properties to Tulbagh Bowling Club (Portion of erf 5) and Ceres Bowling Club (Erf 1198) (7/1/4/1)

The following documents are attached:

- (a) Report from Municipal Manager: **Annexure 8.4.6(a)**.
- (b) Google map photo: Ceres Bowling Club: **Annexure 8.4.6(b)**.
- (c) Google map photo: Tulbagh Bowling Club: **Annexure 8.4.6(c)**.

RECOMMENDED

That the Executive Mayoral Committee recommends to Council:

- (a) *that Council approves in principle the granting of a right to use and occupy the respective municipal properties to the Tulbagh Bowling Club and Ceres Bowling Club, for bowling, sporting and associated community purposes, subject to compliance with the Municipal Asset Transfer Regulations, 2008 and all other applicable legislation and Council policies.*
- (b) *that Council notes that the clubs have occupied and used the respective municipal properties since 2002, are community-based organisations, and are the only bowling clubs operating within the Witzenberg municipal area.*
- (c) *that Council notes the contribution made by the respective clubs from their own resources towards the maintenance and upgrading of the facilities, the limited municipal investment in the properties and the need for formal lease agreements to facilitate appropriate insurance of the assets and facilities.*
- (d) *that the property to be leased to the Ceres Bowling Club be recorded as Erf 1198, Phillip Street, Ceres, and that the Administration confirms and records the full cadastral description of the property occupied by the Tulbagh Bowling Club before publication of the public notice and conclusion of the lease.*

- (e) *that Council records, after consideration of the relevant municipal service requirements, that the properties may be made available for the proposed leases provided that the Administration confirms that the granting of the rights will not compromise the municipality's ability to provide a minimum level of basic municipal services.*
- (f) *that the lease period for each property be five (5) years with an option to renew for a further five (5) years, subject to satisfactory compliance with the lease agreement, continued community and municipal need, Council's requirements and all legislation and policies applicable at the time of renewal.*
- (g) *that the option referred to in paragraph (f) shall not constitute an automatic renewal, and that any renewal for the further five (5)-year period be subject to a fresh assessment and the necessary municipal approval and statutory process in accordance with the legal framework applicable at that time.*
- (h) *that Council accepts in principle that the community-based nature of the clubs and the public recreational and social benefits arising from their activities constitute relevant public-interest considerations for purposes of Regulation 40 of the Municipal Asset Transfer Regulations, and that the rental be determined at an amount of R200 per annum escalating at a rate of 5 % per annum.*
- (i) *that any rental below market-related value be expressly recorded and approved on the public-interest grounds permitted by Regulation 40, with the rental and any annual escalation or review mechanism stipulated in the respective lease agreements.*
- (j) *that, irrespective of whether the mandatory threshold in Regulation 35 is applicable, a public participation process be followed in respect of the proposed leases, including publication of an appropriate notice inviting the local community and other interested persons to submit comments or objections within the applicable period.*
- (k) *that all comments and objections received through the public participation process be considered and dealt with in accordance with the applicable legislation and municipal delegations before final implementation of the leases.*
- (l) *that the lease agreements provide, inter alia, for the permitted use of the properties, rental and escalation or review, payment of municipal services, maintenance, insurance, improvements and alterations, statutory compliance, municipal access, breach, termination, prohibition or control of assignment/subletting, and restoration of the properties on termination.*

- (m) *that the lease agreements clearly identify responsibility for the insurance of the municipal assets, club-funded improvements and other insurable interests, and require each club to maintain such insurance as may be appropriate and to furnish proof thereof when required by the municipality.*
- (n) *that no structural alteration, extension or permanent improvement be undertaken without the municipality's prior written approval and compliance with all applicable land use, building control and other statutory requirements.*
- (o) *that the Administration determines whether Section 33 of the Municipal Finance Management Act applies to any financial obligations arising from the proposed agreements and, if applicable, complete the prescribed process before conclusion of the agreements.*
- (p) *that the Municipal Manager be mandated to sign the lease agreements and all ancillary documentation necessary to give effect to Council's resolution, once all applicable statutory, regulatory and public participation requirements have been complied with.*

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

10. FORMAL AND STATUTORY MATTERS
FORMELE EN STATUTÊRE SAKE

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

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

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

These items are dealt with in the confidential agenda.

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

MUNISIPALITEIT WITZENBERG MUNICIPALITY

AANSOEK OM VERLOF TOT AFWESIGHEID / APPLICATION FOR LEAVE OF ABSENCE
(Moet by kantoor van Munisipale Bestuurder ingedien word voor aanvang van vergadering / Must be handed in at office of Municipal Manager before commencement of meeting)

Naam van raadslid / Name of councillor:

J. P. Fredericks

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

VERGADERING / WERKSWINKEL / FORUM MEETING / WORKSHOP / FORUM	DATUM / DATE
SPEKULIE AANSVERGADERING	24/8/2026
Rede vir afwesigheid / Reason for absence:	
Persoonlik = EGTROTE SPESIMIS	



A handwritten signature in cursive script, appearing to read 'J. P. Fredericks', written over a horizontal line. Below the line, the text 'HANDTEKENING / SIGNATURE' is printed.



SUMMARY OF ALDERSHIP AND YEARS OF SERVICE MILESTONES

COUNCILLOR TE ABRAHAMS				
FROM	TO	CAPACITY	POINTS	YEARS
August 2016	30 October 2021	Mayco/Chairperson	5x2 = 10	5
10 July 2023	14 December 2023	Councillor	0	3
14 December 2023	4 November 2026	Executive Mayor	3x3 = 9	
TOTAL			19	8

ALDERMAN K ADAMS				
FROM	TO	CAPACITY	POINTS	YEARS
18 May 2011	30 July 2016	Deputy / Chairperson	-	-
10 August 2016	30 August 2021	Mayco / Chairperson	-	-
21 November 2021	10 June 2022	Councillor	-	-
10 June 2022	17 October 2023	Mayco / Chairperson	-	-
17 October 2023	20 December 2023	Councillor	-	-
20 December 2023	4 November 2026	Mayco / Chairperson	-	-
TOTAL			ALD.	15

COUNCILLOR W ALEXANDER				
FROM	TO	CAPACITY	POINTS	YEARS
18 September 2023	24 October 2023	Councillor	0	-
24 October 2023	14 December 2023	Mayco / Chairperson	0	-
14 December 2023	4 November 2026	Councillor	1	-
TOTAL			1	3

COUNCILLOR P DANIELS				
FROM	TO	CAPACITY	POINTS	YEARS
April 2015	30 July 2016	Councillor	1	1.3
10 August 2016	30 October 2021	Councillor	5	5
21 April 2022	23 August 2023	Councillor	0	4
23 August 2023	17 October 2023	Mayco / Chairperson	0	
17 October 2023	20 December 2023	Councillor	0	
20 December 2023	30 July 2025	Mayco / Chairperson	2	
30 July 2025	4 November 2026	Councillor	1	
TOTAL			9	10

COUNCILLOR S DE BRUIN				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			5	5

COUNCILLOR G FRANSE				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			5	5

COUNCILLOR JP FREDERICKS				
FROM	TO	CAPACITY	POINTS	YEARS
7 February 2015	30 July 2016	Mayco / Chairperson	2	1
21 November 2021	15 December 2021	Councillor	0	5
15 December 2021	17 October 2021	Mayco / Chairperson	2	
17 October 2023	20 December 2023	Councillor	0	
20 December 2023	4 November 2026	Mayco / Chairperson	4	
TOTAL			8	6

COUNCILLOR AL GILI				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			5	5

COUNCILLOR GG LABAN				
FROM	TO	CAPACITY	POINTS	YEARS
8 October 2016	30 October 2021	Councillor	5	-
21 November 2021	24 July 2023	Councillor	1	-
24 July 2023	18 April 2024	Deputy / Chairperson	0	-
18 April 2024	4 November 2026	Councillor	2	-
TOTAL			8	10

COUNCILLOR MJ NDABA				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			5	5

COUNCILLOR JF NEL				
FROM	TO	CAPACITY	POINTS	YEARS
1 March 2006	September 2009	Councillor	3	-
18 December 2023	18 April 2024	Councillor	1	-
18 April 2024	4 November 2026	Deput /Chairperson	4	-
TOTAL			8	6

COUNCILLOR L NGWANE				
FROM	TO	CAPACITY	POINTS	YEARS
10 June 2026	4 November 2026	Councillor	0	-
TOTAL			0	0

COUNCILLOR N NOGCINISA				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			5	5

COUNCILLOR N PHATSOANE				
FROM	TO	CAPACITY	POINTS	YEARS
10 August 2016	30 October 2021	Councillor	5	5
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			10	10

COUNCILLOR KA ROBYN				
FROM	TO	CAPACITY	POINTS	YEARS
1 March 2006	5 February 2007	Mayor	0	11 m
5 February 2007	2 September 2008	Mayco	2	1.7 m
2 September 2008	13 April 2011	Councillor	2	2.7 m
21 November 2021	22 November 2021	Councillor	0	2 m
22 November 2021	22 December 2021	Deputy Mayor	0	
2 June 2023	17 October 2023	Councillor	0	3
17 October 2023	14 December 2023	Mayor	0	
14 December 2023	4 November 2026	Councillor	3	
TOTAL			5	10

COUNCILLOR J ROOI				
FROM	TO	CAPACITY	POINTS	YEARS
8 October 2024	14 October 2024	Councillor	0	-
14 October 2024	4 November 2026	Chairperson	4	-
TOTAL			4	2

ALDERLADY EM SIDEGO				
FROM	TO	CAPACITY	POINTS	YEARS
18 May 2011	30 July 2006	Councillor	-	-
10 August 2016	30 October 2021	Mayco / Chairperson	-	-
21 November 2021	15 December 2021	Councillor	-	-
15 December 2021	24 May 2022	Mayco / Chairperson	-	-
24 May 2022	17 October 2023	Speaker	-	-
17 October 2023	14 December 2023	Councillor	-	-
14 December 2023	4 November 2026	Speaker	-	-
TOTAL			ALD.	15

ALDERMAN HJ SMIT				
FROM	TO	CAPACITY	POINTS	YEARS
5 December 2000	28 February 2006	Councillor	-	-
March 2006	10 April 2011	Councillor	-	-
18 May 2011	July 2016	Mayco / Chairperson	-	-
10 August 2016	30 October 2016	Mayco / Chairperson	-	-
22 November 2021	17 October 2023	Executive Mayor	-	-
17 October 2023	20 December 2023	Councillor	-	-
20 December 2023	4 November 2026	Mayco / Chairperson	-	-
TOTAL			ALD.	25

ALDERMAN D SWART				
FROM	TO	CAPACITY	POINTS	YEARS
2 September 2009	30 April 2011	Councillor	-	-
18 May 2011	30 July 2016	Councillor	-	-
10 August 2016	30 October 2021	Councillor / CWDM Deputy Mayor	-	-
21 November 2021	4 November 2026	Councillor / CWDM Mayco	-	-
TOTAL			ALD.	17

COUNCILLOR K YISA				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	4 November 2026	Councillor	5	5
TOTAL			5	5

COUNCILLOR D MELAPI				
FROM	TO	CAPACITY	POINTS	YEARS
4 September 2026	4 November 2026	Councillor	0	-
TOTAL			0	0

COUNCILLOR J ZALIE				
FROM	TO	CAPACITY	POINTS	YEARS
21 November 2021	24 October 2023	Councillor	5	5
24 October 2023	14 December 2023	Mayco / Chairperson		
14 December 2023	4 November 2026	Councillor		
TOTAL			5	5

ALDERMAN JJ VISAGIE				
FROM	TO	CAPACITY	POINTS	YEARS
1 March 2006	10 April 2011	Councillor	-	-
18 May 2011	30 July 2016	Mayco / Chairperson	-	-
10 August 2016	30 October 2021	Mayco / Chairperson	-	-
21 November 2021	15 December 2021	Councillor	-	-
15 December 2021	17 October 2023	Mayco / Chairperson	-	-
17 October 2023	21 June 2024	Councillor	-	-
21 June 2024	30 July 2025	Councillor / MPAC	-	-
30 July 2025	04 November 2026	Mayco / Chairperson	-	-
TOTAL			ALD.	20

MINUTES OF THE SPECIAL COUNCIL MEETING OF WITZENBERG MUNICIPALITY, HELD VIRTUALLY ON MONDAY, 24 AUGUST 2026 AT 09:00

NOTULE VAN DIE SPESIALE RAADSVERGADERING VAN MUNISIPALITEIT WITZENBERG, VIRTUEEL GEHOU OP MAANDAG, 24 AUGUSTUS 2026 OM 09:00

PRESENT

Councillors

Alderlady EM Sidego (Speaker) (DA)
 Councillor TE Abrahams (Executive Mayor) (DA)
 Councillor JF Nel (Executive Deputy Mayor) (ICOSA)
 Alderman K Adams (DA)
 Councillor WJ Alexander (PA)
 Councillor P Daniels (DA)
 Councillor S de Bruin (DA)
 Councillor GJ Franse (DA)
 Councillor AL Gili (ANC)
 Councillor GG Laban (Witzenberg Aksie)
 Councillor MJ Ndaba (ANC)
 Councillor N Nogcinisa (ANC)
 Councillor N Phatsoane (ANC)
 Councillor KA Robyn (GOOD)
 Councillor J Rooi (Witzenberg Party)
 Alderman HJ Smit (DA)
 Alderman D Swart (DA)
 Alderman JJ Visagie (DA)
 Councillor K Yisa (ANC)
 Councillor J Zalie (ANC)

Officials

Mr D Nasson (Municipal Manager)
 Mr HJ Kritzinger (Director: Finance)
 Mr S Swartz (Director: Community Services)
 Mr J Steyn (Director: Technical Services)
 Mr M Mpeluza (Director: Corporate Services)
 Mr J Kolkota (Deputy Director: Finance)
 Mr A Hofmeester (Manager: IDP)
 Ms M Arendse-Smith (Manager: Administration)
 Mr R Rhode (Manager: ICT)
 Mr J Pieterse (Senior ICT Officer)
 Ms J du Toit (Intern: Administration)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Speaker welcomed everyone present and requested Alderman D Swart to open the meeting with prayer.

Die Speaker heet almal teenwoordig welkom en versoek raadsheer D Swart om die vergadering met gebed te open.

NOTED / AANGETEKEN

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

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

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

RESOLVED

that the verbal application for leave of absence from the meeting, received from Councillors J Fredericks, be held in abeyance until the next Council meeting for the submission and consideration of the written application for leave of absence.

BESLUIT

dat die mondelinge aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid J Fredericks, ontstaan tot die eerskomende vergadering vir die indiening en oorweging van die skriftelike aansoek om verlof tot afwesigheid.

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

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

No conflict of interest was declared.

NOTED / AANGETEKEN

**3. FINANCE: ADJUSTMENT BUDGET 2026/2027
(5/1/1/25)**

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 18 August 2026: **Annexure 3(a).**
- (b) Adjustment budget 2026/2027 to 2028/2029: **Annexure 3(b).**
- (c) Budget schedules 2026/2027: **Annexure 3(c).**

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council:

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

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

The Executive Mayor enquired whether the amount received from the Cape Winelands District Municipality is stated correctly as the municipality received R5 million rand or are other funds included?

The Director: Finance informed the meeting that the amount includes own funding, therefore amounting to more than received.

Councillor AL Gili enquired the following:

- In terms of the PPE and materials, clarity is required regarding the program for the water leaks as 3 EPWP's were appointed, but they are attending to other matters with permanent staff instead of the water leaks. It is a serious concern as an excessive amount of water is lost.
- In terms of the recreational land roll-over, will it affect the fixing of the Nduli Sport grounds. It is noted that there is no sports field in Witzenberg that accommodates soccer.

The Municipal Manager responded with the following:

- The Adjustment budget in terms of the business plan was submitted by the Executive Mayor relating to clean-up operations and includes Nduli. The project that the Mayor refers to is the in-house project, but will follow up with the Directorate Technical Services to use the three (3) EPWP's specifically in Nduli.
- The roll-over for recreational land related to the Tulbagh sports grounds.

UNANIMOUSLY RESOLVED

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

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

4. ADJOURNMENT / VERDAGING

The meeting was adjourned at 09:45.
 Die vergadering verdaag om 09:45.

Approved on _____ with / without amendments.

ALDERLADY EM SIDEGO
SPEAKER

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

**NOTULE VAN DIE RAADSVERGADERING VAN MUNISIPALITEIT
WITZENBERG, GEHOU OP WOENSDAG, 26 AUGUSTUS 2026 OM 10:00 IN
DIE STADSAAL, VOORTREKKERSTRAAT, CERES**

PRESENT

Councillors

Alderlady EM Sidego (DA) (Speaker)
Councillor TE Abrahams (DA) (Executive Mayor)
Councillor JF Nel (ICOSA) (Executive Deputy Mayor)
Alderman K Adams (DA)
Councillor WJ Alexander (PA)
Councillor P Daniels (DA)
Councillor S de Bruin (DA)
Councillor GJ Franse (DA)
Councillor JP Fredericks (VF Plus)
Councillor AL Gili (ANC)
Councillor GG Laban (Witzenberg Aksie)
Councillor N Nogcinisa (ANC)
Councillor N Phatsoane (ANC)
Councillor J Rooi (Witzenberg Party)
Alderman HJ Smit (DA)
Alderman D Swart (DA)
Alderman JJ Visagie (DA)
Councillor J Zalie (ANC)

Officials

Mr D Nasson (Municipal Manager)
Mr HJ Kritzinger (Director: Finance)
Mr S Swartz (Director: Community Services)
Mr J Steyn (Director: Technical Services)
Mr M Mpeluza (Director: Corporate Services)
Mr A Hofmeester (Manager: IDP)
Ms L Nieuwenhuis (Senior Manager: Legal Services)
Ms R Hendricks (Manager: Communication and Marketing)
Ms M Arendse-Smith (Manager: Administration)
Mr R Rhode (Manager: ICT)
Ms J du Toit (Intern: Administration)

Other representatives

Mr M de Villiers (Manager: Ceres Business Initiative)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Speaker welcomed everyone present and requested Alderman D Swart to open the meeting with prayer.

Die Speaker heet almal teenwoordig welkom en versoek raadsheer D Swart om die vergadering met gebed te open.

NOTED / AANGETEKEN.

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

2.1 Consideration of application for leave of absence

Aansoeke om verlof tot afwesigheid

(3/1/2/1)

A written application for leave of absence from the meeting was received from Councillor L Ngwane.

Verbal applications for leave of absence from the meeting were received from Councillors M Ndaba and K Yisa.

UNANIMOUSLY RESOLVED

- (a) that the written application for leave of absence from the meeting, received from Councillor L Ngwane, be approved and accepted.*
- (b) that the verbal applications for leave of absence from the meeting, received from Councillors M Ndaba and K Yisa, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.*

EENPARIG BESLUIT

- (a) dat die skriftelike aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid L Ngwane, goedgekeur en aanvaar word.*
- (b) dat die mondelinge aansoeke om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslede M Ndaba en K Yisa, oorstaan tot die volgende vergadering vir die indiening en oorweging van die skriftelike aansoek om verlof tot afwesigheid.*

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

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

No conflict of interest was declared.

NOTED/AANGETEKEN

The Executive Mayor, on behalf of the DA and coalition, requested a caucus break from 10:07 until 10:20.

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

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

The Speaker conveyed well wishes and congratulated the following Councillors on their birthdays:

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

NOTED / AANGETEKEN

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

The Speaker conveyed the following:

- Condolences were extended to Councillor K Yisa and family with the passing of his beloved mother, conveying words of encouragement that they may find peace during their time of bereavement.
- The last Council meeting is scheduled for the month of October, however, an earlier date for the meeting may be announced if necessary.

NOTED / AANGETEKEN

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

The Executive Mayor conveyed the following:

- Condolences were expressed to families throughout Witzenberg who have lost loved ones during this time.
- Well wishes were expressed to the Director: Corporate Services, who celebrated a birthday on the 24th of August 2026.
- Congratulations were expressed to the DA Constituency head, Ms Wendy-Kaizer Philander, with her appointment as the Provincial Minister of Social Development.

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

4. MINUTES / NOTULES

4.1 Corrections to the minutes / Regstelling van notule

None / Geen

NOTED / AANGETEKEN

4.2 Matters arising from the minutes / Sake voortspruitend uit notule

None / Geen

NOTED / AANGETEKEN

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

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

UNANIMOUSLY RESOLVED

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

EENPARIG AANBEVEEL

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

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

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

UNANIMOUSLY RESOLVED

that notice be taken of the outstanding matters.

EENPARIG BESLUIT

dat kennis geneem word van die uitstaande sake.

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

None / Geen

NOTED / AANGETEKEN

**6. INTERVIEWS WITH DELEGATIONS
ONDERHOUDE MET AFVAARDIGINGS**

None / Geen

NOTED / AANGETEKEN

7. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

8. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

8.1 Directorate Finance / Direktooraat Finansies

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

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

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council:

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

UNANIMOUSLY RESOLVED

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

EENPARIG BESLUIT

- (a) *dat kennis geneem word van die Artikel 71 Maandelikse Begrotingsverslag van die Direktooraat Finansies vir Julie 2026.*
- (b) *dat die Artikel 71 Maandelikse Begrotingsverslag van die Direktooraat Finansies vir Julie 2026 na die Portefeuljekomitee vir Korporatiewe en Finansiële Dienste, die Prestasie-, Risiko- en Ouditkomitee en die Munisipale Komitee vir Openbare Rekeninge verwys word om kennis te neem of vir enige aanbevelings aan die Raad indien nodig geag.*

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

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

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council:

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

UNANIMOUSLY RESOLVED

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

EENPARIG BESLUIT

- (a) dat kennis geneem word van die Kwartaallikse Begrotingsverslag [Artikel 52(d)] vir die 4de Kwartaal van 2025/2026.*
- (b) dat die Kwartaallikse Begrotingsverslag [Artikel 52(d)] vir die 4de Kwartaal van 2025/2026 na die Portefeuljekomitee vir Korporatiewe en Finansiële Dienste, die Prestasie-, Risiko- en Ouditkomitee en die Munisipale Komitee vir Openbare Rekeninge verwys word om kennis te neem of vir enige aanbevelings aan die Raad indien nodig geag.*

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

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

Minutes: Council meeting 26 August 2026
Notule: Raadsvergadering 26 Augustus 2026

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

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

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

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

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

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

- Finalisation of the annual Budget and IDP in terms of the relevant legislation.

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

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council:

- (a) that the IDP and Budget Process Plan for 2027 - 2032 be approved.
- (b) that in the event of any changes with regard to the dates of the Process Plan, the Municipal Manager be mandated to change same after consultation with the Executive Mayor.

UNANIMOUSLY RESOLVED

- (a) that the IDP and Budget Process Plan for 2027 - 2032 be approved.*
- (b) that in the event of any changes with regard to the dates of the Process Plan, the Municipal Manager be mandated to change same after consultation with the Executive Mayor.*

EENPARIG BESLUIT

- (a) dat die IDP- en Begrotingsprosesplan vir 2027 – 2032 goedgekeur word.*
- (b) dat in die geval van enige veranderinge met betrekking tot die datums van die Prosesplan, die Munisipale Bestuurder gemagtig word om dit te verander na oorleg met die Uitvoerende Burgemeester.*

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

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 18 August 2026: **Annexure 8.1.4(a)**.
- (b) Adjustment budget 2026/2027 to 2028/2029: **Annexure 8.1.4(b)**.
- (c) Budget schedules 2026/2027: **Annexure 8.1.4(c)**.

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council:

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

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

UNANIMOUSLY RESOLVED

that the item be removed from the agenda as it was dealt with at the Special Council meeting held on 24 August 2026.

EENPARIG BESLUIT

dat die item van die agenda verwyder word, aangesien dit hanteer was by die Spesiale Raadsvergadering gehou op 24 Augustus 2026.

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

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

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

UNANIMOUSLY RESOLVED

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

EENPARIG BESLUIT

dat kennis geneem word van die Witzenberg Teenkorrupsie- en Bedrogvoorkomingsbeleid en genoemde, na oorweging, goedgekeur word.

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

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

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

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

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

UNANIMOUSLY RESOLVED

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

EENPARIG BESLUIT

dat die Witzenberg Fluitjieblaasbeleid, na oorweging, goedgekeur word.

8.2 Directorate Technical Services / Direktoraat Tegniese Dienste

None / Geen

NOTED / AANGETEKEN

8.3 Directorate Community Services / Direktooraat Gemeenskapsdienste

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

The following documents are attached:

- (a) Memorandum from Acting Manager: Environmental Management, dated 17 August 2026: **Annexure 8.3.1(a)**.
- (b) Draft Air Quality Management By-law: **Annexure 8.3.1(b)**.

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council that the Draft Air Quality Management By-law, after being workshopped and considered, be approved and adopted.

Council enquired whether the position of Air Quality Officer is included in the organogram and if it is accounted for in the budget.

The Municipal Manager informed the meeting that the position of the Air Quality Officer is included in the organogram and that it is currently vacant but will be advertised again. Furthermore, that the salary for this position is included in the budget.

UNANIMOUSLY RESOLVED

- (a) *that notice be taken of the Draft Air Quality Management By-law.*
- (b) *that a public participation process be followed for the Draft Air Quality Management By-Law and same thereafter be tabled to Council for consideration.*

EENPARIG BESLUIT

- (a) *dat kennis geneem word van die Konsep Luggehaltebestuursverordening.*
- (b) *dat 'n proses van openbare deelname gevolg word vir die Konsep Luggehaltebestuursverordening en genoemde daarna aan die Raad voorgelê word vir oorweging.*

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

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

The Committee for Community Development resolved on 13 August 2026:

- (a) that notice be taken of the Witzenberg Disaster Management Annual Report for 2025 / 2026.
- (b) that the Committee for Community Development recommends to the Executive Mayoral Committee and Council:

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

The Executive Mayoral Committee resolved on 21 August 2026 to recommend to Council that the Witzenberg Disaster Management Annual Report for 2025/2026, after consideration, be approved and accepted.

UNANIMOUSLY RESOLVED

that the Witzenberg Disaster Management Annual Report for 2025/2026 be held in abeyance until the next Council meeting.

EENPARIG BESLUIT

dat die Witzenberg Rampbestuur Jaarverslag vir 2025/2026 tot die volgende Raadsvergadering oorstaan.

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

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

The Executive Mayoral Committee resolved on 21 August 2026 that the matter regarding the Witzenberg minibus taxi demand and supply, after being workshopped, be considered by Council.

UNANIMOUSLY RESOLVED

- (a) *that Council notes the presentation by the Western Cape Department of Mobility.*
- (b) *that Council notes and adopts the Minibus Taxi Demand and Supply Survey.*

- (c) *that Council recommends the registration of the Rooikamp CATA Taxi Association to the Taxi Registrar, subject to the following conditions:*
- (i) *The Provincial Regulating Entity should assist the municipality in facilitating a mediation process between the Ceres District Taxi Association, CODETA Witzenberg Taxi Association and the Rooikamp CATA Taxi Association.*
 - (ii) *The operational routes of the Rooikamp CATA Taxi Association must be clearly established to prevent potential conflicts.*
 - (iii) *A full investigation must be conducted into the infrastructure from which the Rooikamp CATA Taxi Association intends to operate to ensure sufficient capacity exists to accommodate its operations.*

8.4 Directorate Corporate Services / Direktooraat Korporatiewe Dienste

None / Geen

NOTED / AANGETEKEN

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

9.1 Appointment of Councillor L Ngwane as member of the Portfolio Committee for Housing Matters Aanstelling van raadslid L Ngwane as lid van die Portefeuljekomitee vir Behuisingsaangeleenthede (3/3/1/1)

Report from the Executive Mayor, dated 25 August 2026:

"Council resolution 8.4.4 of 24 January 2024 mandated the Executive Mayor to finalise and make changes to the political structure of Council. Councillor L Ngwane is appointed in the vacant position on the Committee for Housing Matters."

UNANIMOUSLY RESOLVED

that notice be taken of the appointment of Councillor L Ngwane as a member of the Portfolio Committee for Housing Matters.

EENPARIG BESLUIT

dat kennis geneem word van die aanstelling van raadslid L Ngwane as 'n lid van die Portefeuljekomitee vir Behuisingsaangeleenthede.

10. FORMAL AND STATUTORY MATTERS FORMELE EN STATUTÊRE SAKE

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

None / Geen

NOTED / AANGETEKEN

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

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

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

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

The Municipal Manager informed the meeting that the investment profile of the municipality includes proposals for a long-term plan regarding the Pine Forest Holiday Resort, which will be tabled at the upcoming Council meeting. Additionally, the resort is scheduled to open at the end of November 2026.

UNANIMOUSLY RESOLVED

that the Witzenberg Municipality Investment Profile, which includes proposals for the Pine Forest Holiday Resort long-term plan, be tabled at the next Council meeting.

EENPARIG BESLUIT

dat die Munisipaliteit Witzenberg Beleggingsprofiel, wat voorstelle vir die Dennebos Vakansieoord se langtermynplan insluit, by die volgende Raadvergadering voorgelê word.

12. ADJOURNMENT / VERDAGING

The meeting was adjourned at 10:45.
Die vergadering verdaag om 10:45.

Approved on _____ with / without amendments.

ALDERLADY EM SIDEGO
SPEAKER

MINUTES OF THE MAYORAL COMMITTEE MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON TUESDAY, 26 MAY 2026 AT 10:00

PRESENT

Executive Mayoral Committee

Councillor TE Abrahams (DA) (Executive Mayor)
Alderman K Adams (DA)
Councillor JP Fredericks (VF Plus)
Councillor JF Nel (ICOSA)
Alderman HJ Smit (DA)
Alderman JJ Visagie (DA)

Councillors not on Mayoral Committee

Alderlady EM Sidego (Speaker) (ex officio)
Councillor J Rooi (Chairperson: MPAC) (ex officio)

Officials

Mr D Nasson (Municipal Manager)
Mr HJ Kritzing (Director: Finance)
Mr S Swartz (Director: Community Services)
Mr J Steyn (Director: Technical Services)
Mr A Hofmeester (Manager: IDP)
Mr J Kolkota (Deputy Director: Finance)
Ms N Oerson (Chief Internal Audit Executive)
Ms M Arendse-Smith (Acting Manager: Administration)
Ms J du Toit (Intern: Administration)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Executive Mayor welcomed everyone present and requested the Manager: IDP to open the meeting with prayer.

NOTED

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

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

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

RESOLVED

that notice be taken of the apology for absence from the meeting, received from the Director: Corporate Services.

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

No conflict of interest was declared.

NOTED

3. MINUTES / NOTULES

3.1 Corrections to the minutes / Regstelling van notule

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspruitend uit notule

3.2.1 Matters arising from meeting of 26 March 2026

The Executive Mayor requested feedback on the following matters from the meeting held on 26 March 2026, whereafter the Municipal Manager responded with the following:

(a) Report from Portfolio Housing to the Mayoral Committee

Director: Community Services informed the meeting that the report is in progress as three months of progress will be compiled into one report.

(b) Illegal activities at the Transnet facility in Prince Alfred's Hamlet

A site visit was conducted by the Committee for Local Economic Development and photographs of the ongoing illegal activities occurring at the facility were submitted to Transnet.

The Executive Mayor requested that this remain a standing item on the agenda for feedback until resolved.

- (c) Weighbridge to accommodate heavy motor vehicles passing through Ceres

Communications and follow-up regarding the weighbridge with the Department of Transport is ongoing, although verbal indications were received that the establishment of a weighbridge will not occur in the near future.

- (d) Indigent drive

The Executive Mayor requested that the Director: Community Services provide a report on the progress of the indigent drive at the next meeting, inclusive of the status of the backlog in order to support the vulnerable households and backlog. If the report is available prior to the next Mayco meeting, the report must be distributed to the committee members via the Municipal Manager's Office.

- (e) Notice of motion of exigency: Amendment of policy pertaining to swimming pools and appointment of additional lifeguards at municipal swimming pools

The Municipal Manager informed the meeting that a By-Law for Swimming Pools must be compiled to address some of the concerns raised, but that it will not necessarily address the matter of swimming in dams on private property.

- (f) Proposed lease of Toll House, Michells Pass, Ceres

Engagements were held between the Senior Manager: Legal Services and the client regarding the lease agreement for the Toll House. The applicant was required to provide a comprehensive business plan to be incorporated into the lease agreement, whereafter the contract is expected to be finalised by the end of June 2026 to facilitate the official handover of occupancy.

NOTED

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

The minutes of the Executive Mayoral Committee meeting, held on 26 March 2026 are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Executive Mayoral Committee meeting, held on 26 March 2026, be approved and signed by the Executive Mayor.

BESLUIT

dat die notule van die Uitvoerende Burgemeesterskomitee vergadering, gehou op 26 Maart 2026, goedgekeur en deur die Uitvoerende Burgemeester onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY EXECUTIVE MAYOR MEDEDELINGS, AANKONDIGINGS OF SAKE DEUR UITVOERENDE BURGEMEESTER GEOPPER (9/1/1)

The Executive Mayor conveyed the following:

- Gratitude was expressed to Councillors who played a significant role with assisting in the various areas of Witzenberg during the severe storm.
- On behalf of Council, appreciation was expressed to the workers of Witzenberg Municipality for their diligent efforts and effective management during the severe storm as well as to the various stakeholders, namely the South African Police Services, Cape Winelands District Municipality and National Ministers for their contribution during the disaster.
- Thank you to the coalition partners for the efforts attributed to the functioning of the municipality after 14 December 2023. Furthermore, that everything that is done must be within the legal framework, noting that this is the season to claim the various successes, but also protect each other.

The Municipal Manager informed the meeting that Mr Francois Malan of Ceres Fruit Growers had notified the municipality that they had lost two generators and that it is impossible to have the generator run 24 hours, ultimately resulting in the loss of 300 jobs. Furthermore, that the Premier of the Western Cape will be doing his own visit at Ceres Fruit Growers and Op-die-Berg tomorrow.

Alderman Adams noted that the Muslim community will be celebrating Eid ul-Adha on Wednesday, 27 May 2026.

NOTED

5. INTERVIEWS WITH DELEGATIONS ONDERHOUE MET AFVAARDIGINGS

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

7.1 Directorate Finance / Direktoraat Finansies

7.1.1 Section 71 Monthly Budget Statement Reports of Directorate Finance: March and April 2026 Artikel 71 Maandelikse Begrotingsverslae van Direktoraat Finansies: Maart en April 2026 (9/1/2/2)

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

- (a) March 2026 **Annexure 7.1.1(a)**
- (b) April 2026 **Annexure 7.1.1(b)**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

7.1.2 Finance: Rebates granted during 2024/2025 financial year (5/12/1/7)

A memorandum from the Director: Finance, dated 16 April 2026, is attached as **annexure 7.1.2.**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

that notice be taken of the list of exemptions, rebates and reductions granted by the municipality during the 2024/2025 financial year.

7.1.3 Quarterly Budget Statement Report [Section 52(d)]: 3rd Quarter 2025/2026 (9/1/2/2)

The Quarterly Budget Statement Report [Section 52(d)] for the 3rd Quarter of 2025/2026 is attached as **annexure 7.1.3**.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that notice be taken of the Quarterly Budget Statement Report [Section 52(d)] for the 3rd Quarter of 2025/2026.*
- (b) *that the Quarterly Budget Statement Report [Section 52(d)] for the 3rd Quarter of 2025/2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.*

7.1.4 Finance: Budget 2026/2027 and Reviewed IDP 2026/2027 (5/1/1/25 & 2/2/1)

The following documents are attached:

- (a) Memorandum from Director: Finance, dated 21 May 2026: **Annexure 7.1.4(a)**.
- (b) Budget: 2026/2027 – 2028/2029: **Annexure 7.1.4(b)**.
- (c) Budget Related Policies: 2026/2027: **Annexure 7.1.4(c)**.
- (d) Reviewed IDP 2026/2027: **Annexure 7.1.4(d)**.
- (e) Memorandum to Council regarding amendment of IDP 2022 – 2027: **Annexure 7.1.4(e)**.

The Municipal Manager informed the meeting that the Disaster Classification will allow the municipality to address urgent matters.

Alderlady E Sidego noted that there are no toilet facilities for employees in Tulbagh and questioned why the municipality provided the Department of Health with a building, whilst the department has a building next door to the provided one.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the annual budget of Witzenberg Municipality for the financial year 2026/2027; and indicative for the two projected years 2027/2028 and 2028/2029, as set out in the schedules contained in Section 4, be approved:*
 - (i) *Table A2: Budgeted Financial Performance (expenditure by standard classification).*
 - (ii) *Table A3: Budgeted Financial Performance (expenditure by municipal vote).*
 - (iii) *Table A4: Budgeted Financial Performance (revenue by source).*
 - (iv) *Table A5: Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding.*
- (b) *Property rates reflected in annexure (b) and any other municipal tax reflected in annexure (b) are imposed for the budget year 2026/2027.*
- (c) *Tariffs and charges reflected in annexure (b) are approved for the budget year 2026/2027.*
- (d) *that the Electricity Tariffs, as approved by NERSA, will be implemented by 1 July 2026.*
- (e) *The measurable performance objectives for revenue from each source reflected in Table A4 - Budgeted Financial Performance (revenue and expenditure) are approved for the budget year 2026/2027.*
- (f) *The measurable performance objectives for each vote reflected in SA8 are approved for the budget year 2026/2027.*
- (g) *that the new amended budget related policies be approved with implementation as from 1 July 2026:*
 - (i) *Tariff Policy*
 - (ii) *Property Rates Policy*
 - (iii) *Credit Control and Debt Collection Policy.*
 - (iv) *Cash Management and Investment Policy*
 - (v) *Consumer Payment Incentive Policy.*
 - (vi) *Municipal Supply Chain Management Policy*
 - (vii) *Petty Cash Policy*
 - (viii) *Indigent Policy*
 - (ix) *Budget Policy*
 - (x) *Budget Virement Policy*
 - (xi) *Asset Management Policy*
 - (xii) *Funding and Reserves Policy*

- (xiii) *Cellular Telephone and Data Card Policy*
 - (xiv) *Borrowing Policy*
 - (xv) *Long Term Financial Plan Policy*
 - (xvi) *Transport, Travel and Subsistence Allowance*
 - (xvii) *Post-Employment Medical Aid Contributions*
 - (xviii) *Infrastructure Investment Policy*
 - (xix) *Cost Containment Policy*
- (h) *that cognisance be taken of the budget circulars and tariff tool issued by National Treasury and Provincial Treasury.*
- (i) *that notice be taken of the SIME/LG MTEC Integrated Planning and Budgeting Assessment and the responses by the municipality.*
- (j) *that the reviewed 2022 - 2027 Integrated Development Plan for implementation over the 2026/2027 financial year be adopted with the amended Municipal Spatial Development Framework as a core component on the following conditions:*
- (i) *Proposed amendments to the 2022 - 2027 Integrated Development Plan be tabled for the reasons set out in the Memorandum to Council [annexure (e)] in line with the Local Government: Municipal Systems Act (32 of 2000) (MSA) and Regulation 3 of the Municipal Planning and Performance Management Regulations (MSA Regulations).*
 - (ii) *The proposed amendments to the 2022 - 2027 Integrated Development Plan to be processed in accordance with the requirements of the Municipal Systems Act (Act 32 of 2000) and its Regulations, including the public participation period of no less than 21 days, including the circulation of the proposed amendments to the Cape Winelands District Municipality.*

7.1.5 Finance: Writing off of interest and arrear monies: Household debt and other irrecoverable outstanding amounts (5/12/1/3)

Memorandum from Director: Finance, dated 21 May 2026:

"Purpose

The purpose of this report is for Council to consider the writing off of indigent households' debt and other irrecoverable arrear debt.

Legislature framework

In terms of Section 96 of the Municipal Systems Act (Act 32 of 2000), Council must collect all money that is due and payable to it. Subject to the provisions of the Municipal Systems Act. It also allows the municipality to compile and adopt a policy to give effect to this power to collect.

The Council adopted a credit Control and Debt Collection Policy on 28 May 2009, item 8.1.2(c). Amendments to this policy were approved at subsequent Council meetings.

The relevant portion is:

- '26.11 Whenever all the legal avenues and procedures listed above have been exhausted, or it becomes uneconomical to proceed further, the arrear amounts should be classified as irrecoverable and should be written off.
- 26.12 The Chief Financial Officer may forward a report to Council for the writing off of consumer debt, if such debts may be irrecoverable.
- 26.13 The Executive Committee, in terms of its delegated authority, may authorise the writing off of the debts whereinafter a report will be forwarded to full Council for ratification.
- 26.14 The Chief Financial Officer shall, as soon as possible after 30 June each year, or more regularly if requested by Council to do so, present to the Council a report indicating the amount of the arrears that have been written off during the financial year, together with the reasons for the write-off.
- 26.15 The Chief Financial Officer may write off debts if he is satisfied that:
 - All reasonable steps have been taken to recover the debt, and the debt is considered to be irrecoverable, or
 - He/she is convinced that recovery of the debt would be uneconomical.
- 26.16 Any debtors whose amounts are written off may be listed with the Credit Bureau and may not be permitted to enter future service contracts with the Council.'

The Accounting Officer of a municipality must take all reasonable steps to ensure that the municipality has effective revenue collection systems in terms of Section 64 of the Municipal Finance Management Act (Act 56 of 2003).

Section 118(1) of the Municipal Systems Act regulates the issuing of clearance certificates for the transfer of property and is quoted below:

- '18. Restraint on transfer of property -

- (1) A registrar of Deeds may not register the transfer of property except on production to that registrar of Deeds of a prescribed certificate -
 - (a) issued by the municipality or municipalities in which that property is situated; and
 - (b) which certifies that all amounts that became due in connection with that property for municipal service fees, surcharges on fees, property rates and other municipal taxes, **levies and duties during the two years preceding the date of application for the certificate have been fully paid.**
- (1A) A prescribed certificate issued by a municipality in terms of subsection (1) is valid for a period of 60 days from the date it has been issued.'

Discussion

1. The total outstanding debt in respect of indigent households is R63 267 745.84. This amount includes the debt of the indigent households as per the ESKOM list.
2. The debt of indigent households awaiting approval (703 households) is R5 309 555.40.
3. An analysis was done during May 2026 on the outstanding debt, and it was found that debt to the value of R96 288 403.65 has prescribed and is irrecoverable. Debt becomes prescribed if no movement (no payments received) took place for a period of three years.
4. Clearance certificates were issued in terms of Section 118(1) of the Municipal Systems Act. The debt older than 2 years that was not recovered, amounts to R233,510.36.
5. The Chief Financial Officer is convinced that the recovery of the debt would be uneconomical as stated in 26.15 of the Credit Control and Debt Collection Policy.

Financial implications

The current provision of bad debt, excluding traffic fines, is R326 310 699,00 at the end of June 2025. The provision has already been created prior to this financial year."

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the indigent debt to the value of R63 267 745.84 plus the debits raised till date of write-off be written off.*

- (b) *that the debt of households waiting on indigent approval to the value of R5 309 555.40 plus the debits raised till date of write-off be written off.*
- (c) *that prescribed debt to the value of R96 288 403.65 be written off.*
- (d) *that the credit electricity meters of indigent households be replaced with prepaid meters.*
- (e) *that the municipality's Credit Control and Debt Collection Policy be implemented in respect of all debt incurred after the write-off even if the household is indigent.*

7.2 Directorate Technical Services / Direktooraat Tegniese Dienste

7.2.1 Draft Electricity Supply By-law for Witzenberg Municipality (1/3/1/10)

The following documents are attached:

- (a) Memorandum from Acting Senior Manager: Electro-Technical Services, dated 13 April 2026: **Annexure 7.2.1(a)**.
- (b) Public notice: **Annexure 7.2.1(b)**.
- (c) Draft Electricity Supply By-law: **Annexure 7.2.1(c)**.

Alderman J Visagie enquired whether there is progress in addressing the concerns regarding the Spaza shops charging extra when individuals buy electricity.

Municipal Manager informed the meeting that a meeting will be arranged with both the legal and illegal vendors to address the additional electricity charges and the recent inflated prices of scars products including paraffin, lamp oil, candles and bread.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

that, after consideration, the Draft Electricity Supply By-law for Witzenberg Municipality be approved by Council.

7.2.2 Final Draft Witzenberg Municipal Spatial Development Framework: 2026 - 2031 (15/4/P)

The following documents are attached:

- (a) Memorandum from Senior Manager: Town Planning and Building Control, dated 4 May 2026: **Annexure 7.2.2(a)**.
- (b) Public Participation Report: **Annexure 7.2.2(b)**.
- (c) Final Draft Witzenberg Municipal Spatial Development Framework for 2026 until 2031: **Annexure 7.2.2(c)**.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) that, after being workshopped, the Witzenberg Municipal Spatial Development Framework (MSDF) be adopted as part of the Integrated Development Plan (IDP) in terms of Section 5 of the Witzenberg Municipality: Land Use Planning By-law (2015), read together with Section 34(b) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).*
- (b) that it be noted that all required statutory processes, in accordance with Section 29(1) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000), have been duly complied with.*
- (c) that a notice regarding the approval of the Witzenberg MSDF be placed in the Provincial Gazette and media in terms of Section 20(1) of the Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013).*
- (d) that the approved Witzenberg MSDF as part of the Integrated Development Plan be submitted to the office of the MEC for Local Government in the Western Cape in accordance with Section 32 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) and Section 14 of the Western Cape Land Use Planning Act, 2014 (Act 3 of 2014).*

7.3 Directorate Community Services / Direktooraat Gemeenskapsdienste

7.3.1 Adoption of Ceres River Maintenance Management Plan and Water Use Licence (16/2/1/1/1 & 16/2/4)

The following documents are attached:

- (a) Memorandum from Acting Manager: Environmental Management, dated 24 February 2026: **Annexure 7.3.1(a)**.
- (b) Licence in terms of National Water Act: **Annexure 7.3.1(b)**.
- (c) Information document from Department Environmental Affairs and Development Planning: **Annexure 7.3.1(c)**.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

that, after consideration and being workshopped by Council, the River Maintenance Management Plan and Water Use Licence be adopted.

7.3.2 Revised Witzenberg Municipal Disaster Management Plan 2026 Hersiene Witzenberg Munisipale Rampbestuursplan 2026 (17/7/3/2)

The following documents are attached:

- (a) Report from the Manager: Fire, Rescue and Disaster Management, dated 16 February 2026: **Annexure 7.3.2(a)**.
- (b) Revised Witzenberg Municipal Disaster Management Plan for 2026: **Annexure 7.3.2(b)**.

The Committee for Community Development resolved on 16 April 2026 to recommend to the Executive Mayoral Committee and Council that the Revised Witzenberg Disaster Risk Management Plan 2026, after consideration, be approved and adopted and included in the revised IDP.

RESOLVED

that the Executive Mayoral Committee recommends to Council:

that, after consideration and being workshopped by Council, the Revised Witzenberg Disaster Risk Management Plan 2026 be approved and adopted and included in the revised IDP.

BESLUIT

dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:

dat, nadat die aangeleentheid tydens 'n werkswinkel deur die Raad bespreek is en na oorweging, die Hersiene Witzenberg Ramp Risikobestuursplan 2026 goedgekeur en aanvaar word en in die hersiene IDP ingesluit word.

7.4 Directorate Corporate Services / Direktoraat Korporatiewe Dienste

7.4.1 Availing land for tented church services on ad hoc basis (17/7/4/3/3)

A memorandum from the Senior Manager: Legal Services, dated 20 May 2026, is attached as **annexure 7.4.1**.

Alderman JJ Visagie requested that land be identified for the multi-culture community for religious purposes.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) that Council approves the land identified for tented church services.*
- (b) that the Directorate Technical Services be mandated to assess the cost of servicing the plots after which a further report will be tabled to Council.*

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

None / Geen

NOTED / AANGETEKEN

9. FORMAL AND STATUTORY MATTERS FORMELE EN STATUTÊRE SAKE

None / Geen

NOTED / AANGETEKEN

10. MAYORAL COMMITTEE-in-COMMITTEE

These items are dealt with in the confidential minutes.

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON THURSDAY, 28 MAY 2026 AT 10:00

PRESENT

Councillors

Councillor J Rooi (Chairperson)
Councillor WJ Alexander
Councillor N Nogcinisa

Officials

Mr D Nasson (Municipal Manager)
Mr HJ Kritzinger (Director: Finance)
Mr M Mpeluza (Director: Corporate Services)
Mr J Kolkota (Deputy Director: Finance)
Ms N Oerson (Chief Internal Audit Executive)
Ms C Fortuin (Manager: Internal Audit)
Mr J Swanepoel (Manager: Projects and Performance)
Ms M Arendse-Smith (Acting Manager: Administration)
Ms J du Toit (Intern: Administration)

1. OPENING AND WELCOME

The Chairperson welcomed everyone present and requested Councillor W Alexander to open the meeting with prayer.

NOTED

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

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

Written applications for leave of absence from the meeting were received from Councillors P Daniels and K Robyn.

RESOLVED

that the written applications for leave of absence from the meeting, received from Councillors P Daniels and K Robyn, be approved and accepted.

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

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES

3.1 Corrections to the minutes
(3/1/2/3)

None

NOTED

3.2 Matters arising from the minutes
(3/1/2/3)

The Chairperson requested that a site visit be conducted by the committee to view the Buffel and that a suitable date and transport will be arranged.

The Municipal Manager informed the meeting that the Manager: Fleet and Mechanical Workshop will be requested to facilitate the matter as the buffel is located on private property.

NOTED

3.3 Approval of minutes
(3/1/2/3)

The minutes of the Municipal Public Accounts Committee meeting, held on 19 January 2026 are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Municipal Public Accounts Committee meeting, held on 19 January 2026, be approved and signed by the Chairperson.

3.4 MPAC resolutions register (3/3/2)

The MPAC resolutions register as of 31 March 2026 is attached as **annexure 3.4**.

RESOLVED

that notice be taken of the Municipal Public Accounts Committee resolutions register.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON

None / Geen

NOTED / AANGETEKEN

5. REPORTS

5.1 Section 71 Monthly Budget Statement Reports of Directorate Finance: October, November, December 2025, January 2026 and February 2026 Artikel 71 Maandelikse Begrotingsverslae van Direktoraat Finansies: Oktober, November, Desember 2025, Januarie 2026 en Februarie 2026 (9/1/2/2)

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

- (a) October 2025: **Annexure 5.1(a)**
- (b) November 2025: **Annexure 5.1(b)**
- (c) December 2025: **Annexure 5.1(c)**
- (d) January 2026: **Annexure 5.1(d)**
- (e) February 2026: **Annexure 5.1(e)**

Council resolved on 11 December 2025 that the Section 71 Monthly Budget Statement Report of the Directorate Finance for October 2025 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Council resolved on 28 January 2026 that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for November and December 2025 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Council resolved on 25 February 2026 that the Section 71 Monthly Budget Statement Report of the Directorate Finance for January 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Council resolved on 31 March 2026 that the Section 71 Monthly Budget Statement Report of the Directorate Finance for February 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

The Chairperson enquired whether the tender for the Upgrade of the Bella Vista Multi-purpose Court has been awarded, whereafter the Municipal Manager informed the meeting that the tender was approved, and the contractor is expected to be on site.

RESOLVED

that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for October, November, December 2025, January 2026 and February 2026.

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

The Quarterly Budget Statement [Section 52(d)] Report for the 2nd Quarter of 2025/2026 is attached as **annexure 5.2**.

Council unanimously resolved on 28 January 2026 that the Quarterly Budget Statement [Section 52(d)] Report for the 2nd Quarter of 2025/2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

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

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

The Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025 is attached as **annexure 5.3**.

Council unanimously resolved on 28 January 2026 that the Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

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

**5.4 MPAC Annual Work Plan: 2025/2026
(2/1/2)**

The MPAC Annual Work Plan for 2025/2026 is attached as **annexure 5.4**.

The Municipal Public Accounts Committee resolved on 2 December 2025 that the MPAC Annual Work Plan for 2025/2026 be held in abeyance to be workshopped by Council and after that be tabled to the Municipal Public Accounts Committee again.

RESOLVED

that the item be removed from the agenda.

**5.5 Internal Audit Report: Utilisation of assets: Pine Forest Resort
(5/14/3)**

An Internal Audit Report on the utilisation of assets at the Pine Forest Resort, dated March 2025, is attached as **annexure 5.5**.

The Performance, Risk and Audit Committee resolved on 31 October 2025:

- (a) that notice be taken of the Internal Audit Report on Utilisation of assets: Pine Forest Resort in terms of Section 166 of the Municipal Finance Management Act and that a formal follow-up be made to ensure implementation of corrective action to reduce deficiencies.
- (b) that the Internal Audit Report on Utilisation of assets: Pine Forest Resort and the recommendation of the Performance, Risk and Audit Committee be tabled to the Municipal Public Accounts Committee for notice.

The Committee inquired on the following:

- Whether the income of Pine Forest for December 2023 was the only time it was that high.

- What the reason behind the privatisation of the Kliprivier Park in Tulbagh was and whether it is financially more viable to privatise the resort in comparison to managing the resort to generate revenue for the municipality.
- What happened with the employees who were employed at Kliprivier Park following the privatisation of the resort.

The Municipal Manager informed the meeting of the following:

- The information regarding the income and expenses of Pine Forest are accessible and a report can be compiled upon the request from the committee.
- It is not financially viable for the municipality to manage resorts. The municipality continues to own Kliprivier Park, while its management is dealt with by a private entity. Furthermore, the resort required upgrades, and privatisation was the most effective approach.
- The Kliprivier Park employees were redirected.

RESOLVED

- (a) *that notice be taken of the Internal Audit Report on Utilisation of assets: Pine Forest Resort.*
- (b) *that a report of the income and expenditure of Pine Forest Resort be tabled at the next meeting.*

5.6 Internal Audit Report: Compliance with Division of Revenue Act (DoRA): 2024/2025 (5/14/2)

The Internal Audit Report on Compliance with the Division of Revenue Act (DoRA) for 2024/2025, dated August 2025, is attached as **annexure 5.6**.

The Performance, Risk and Audit Committee resolved on 31 October 2025:

- (a) that notice be taken of the Internal Audit Report on Compliance with the Division of Revenue Act (DoRA) for 2024/2025 in terms of Section 166 of the Municipal Finance Management Act, and same be accepted.
- (b) that the Internal Audit Report on Compliance with the Division of Revenue Act (DoRA) for 2024/2025 and the recommendation of the Performance, Risk and Audit Committee be tabled to the Municipal Public Accounts Committee for notice.

RESOLVED

that notice be taken of the Internal Audit Report on Compliance with the Division of Revenue Act (DoRA) for 2024/2025.

**5.7 Internal Audit Report: Fleet Management
(5/14/3)**

An Internal Audit Report on Fleet Management, dated March 2025, is attached as **annexure 5.7**.

The Performance, Risk and Audit Committee resolved on 31 October 2025:

- (a) that notice be taken of the Internal Audit Report on Fleet Management and, after consideration, same be accepted.
- (b) that the Internal Audit Report on Fleet Management and the recommendation of the Performance, Risk and Audit Committee be tabled to the Municipal Public Accounts Committee for notice.

RESOLVED

that notice be taken of the Internal Audit Report on Fleet Management.

6. URGENT MATTERS

None

NOTED

7. QUESTIONS OR MATTERS RAISED BY COUNCILLORS

The Chairperson noted that consideration be given to the phasing in of electronic formatting of the agenda in the new term.

NOTED

8. ADJOURNMENT

The meeting adjourned at 10:21.

Approved on 3 September 2026 without amendments.

COUNCILLOR J ROOI
CHAIRPERSON

MINUTES OF THE COMMITTEE FOR TECHNICAL SERVICES MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON TUESDAY, 9 JUNE 2026 AT 14:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR TEGNIESE DIENSTE VAN MUNISIPALITEIT WITZENBERG, GEHOU OP DINSDAG, 9 JUNIE 2026 OM 14:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT

Councillors

Alderman / Raadsheer H Smith (Chairperson) (DA)
Councillor / Raadslid J Mouton (ANC)
Alderman / Raadsheer D Swart (DA)
Councillor / Raadslid AL Gili (ANC)

Officials

Mr H Taljaard (Senior Manager: Town Planning and Building Control / Senior Bestuurder: Stads beplanning en Bou Beheer)
Mr N Jacobs (Senior Manager: Water and Sewerage / Senior Bestuurder: Water en Riolerings)
Mr E Lintnaar (Senior Manager: Streets and Stormwater / Senior Bestuurder: Strate en Storm Water)
Mr V Dyusha (Acting Senior Manager: Electro-Technical Services / Waarnemende Senior Bestuurder: Elektrotegniese Dienste)
Ms P Claasen (Senior Manager: Solid Waste and Cleansing Services / Senior Bestuurder: Vaste Afval en Reinigingsdienste)
Ms M Arendse-Smith (Acting Manager: Administration / Waarnemende Bestuurder: Administrasie)
Ms J Du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor AL Gili to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid AL Gili om die vergadering met gebed te open.

NOTED / AANGETEKEN

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

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

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

RESOLVED

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

BESLUIT

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

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

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

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES /NOTULE

3.1 Corrections to the minutes / Wysigings aan die notule (3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspruitend uit die notule (3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the Committee for Technical Services meeting, held on 14 April 2026 are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Committee for Technical Services meeting, held on 14 April 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Tegniese Dienste, gehou op 14 April 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY CHAIRPERSON VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

None / Geen

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS ONDERHOUE MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports of the Electrical Department Maandverslae van die Departement Elektrisiteit (9/1/2/3)

It was noted that there were no monthly reports for discussion.

The committee noted the following:

- Concerns raised regarding the Electrical Department's slow response to complaints as residents wait several days for their complaints to be addressed. Additionally, the control room fails to provide reference numbers, making it difficult for the public to follow up on their complaints.

- In the aftermath of the floods, it was requested that a full report be tabled at the next committee meeting showcasing the full extent of the electrical damage.

The Acting Senior Manager: Electrotechnical Services noted that the electrical department has been extremely busy after the disaster but has also raised concerns regarding the non-issuing of reference numbers by the Emergency Control Room personnel. Furthermore, that an appointment has been made to attend to the complaints and proper processing thereof as reference numbers are essential.

RESOLVED

that a comprehensive report of damages sustained during the recent severe storm be tabled at the next committee meeting.

BESLUIT

dat 'n volledige verslag van skade veroorsaak deur die onlangse groot storm by die volgende komiteevergadering voorgelê word.

6.2 Monthly reports of the Department Town Planning and Building Control: March and April 2026 Maandverslae van die Departement Stadsbeplanning en Boubeheer: Maart en April 2026 (9/1/2/3)

The following monthly reports of the Department Town Planning and Building Control are attached:

- | | | |
|-----|-------------------|------------------------|
| (a) | March /Maart 2026 | Annexure 6.2(a) |
| (b) | April 2026 | Annexure 6.2(b) |

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Town Planning and Building Control for March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Stadsbeplanning en Boubeheer vir Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

Councillor J Mouton joined the meeting at 14:10.

6.3 Monthly reports of the Department Water and Sewerage: March and April 2026
Maandverslae van die Departement Water en Riolering: Maart en April 2026
(9/1/2/3)

The following monthly reports of the Department Water and Sewerage are attached:

- | | | |
|-----|--------------------|------------------------|
| (a) | March / Maart 2026 | Annexure 6.3(a) |
| (b) | April 2026 | Annexure 6.3(b) |

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Water and Sewerage for March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Water en Riolering vir Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

6.4 Monthly reports of the Department Streets and Storm Water: January, February and April 2026
Maandverslae van die Departement Strate en Stormwater: Januarie, Februarie en April 2026
(9/1/2/3)

The following monthly reports of the Department Streets and Storm Water are attached:

- | | | |
|-----|---------------------------|------------------------|
| (a) | January /Januarie 2026 | Annexure 6.4(a) |
| (b) | February / Februarie 2026 | Annexure 6.4(b) |
| (c) | April 2026 | Annexure 6.4(c) |

Councillor AL Gili raised concerns regarding the drainage system at Nkonjane Street, Nduli as the street experiences extreme flooding when there is rainfall and noted that drainage systems are of utmost importance.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Streets and Storm Water for January, February and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Strate en Stormwater vir Januarie, Februarie en April 2026 en, na oorweging, genoemde verslae aanvaar word.

6.5 Monthly reports of the Department Solid Waste and Cleansing Services: January and February 2026 Maandverslae van die Departement Vaste Afval- en Reinigingsdienste: Januarie en Februarie 2026 (9/1/2/3)

The following monthly reports of the Department Solid Waste and Cleansing are attached:

- | | | |
|-----|---------------------------|------------------------|
| (a) | January / Januarie 2026 | Annexure 6.5(a) |
| (b) | February / Februarie 2026 | Annexure 6.5(b) |

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Solid Waste and Cleansing for January and February 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Vaste Afval en Reinigingsdienste vir Januarie en Februarie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.6 Monthly reports of the Department Fleet and Mechanical Workshop: January, February, March and April 2026 Maandverslae van die Departement Vloot en Meganiese Werkswinkel: Januarie, Februarie, Maart en April 2026 (9/1/2/3)

The following monthly reports of the Department Fleet and Mechanical Workshop are attached:

- | | | |
|-----|---------------------------|-------------------------|
| (a) | January /Januarie 2026 | Annexure 6.6(a) |
| (b) | February / Februarie 2026 | Annexure 6.6(b) |
| (c) | March /Maart 2026 | Annexure 6.6(c) |
| (d) | April 2026 | Annexures 6.6(d) |

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Fleet and Mechanical Workshop for January, February, March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Vloot en Meganiese Werkswinkel vir Januarie, Februarie, Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None/Geen

NOTED/AANGETEKEN

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

Alderman D Swart expressed appreciation to the Technical Services Department and conveyed the following:

- “Working for Witzenberg municipality goes beyond mere employment, it is an opportunity to serve our community during the time it is most needed.
- The devastating storm that occurred on the 12th and 13th of May 2026 challenged our resilience, while highlighting the dedication, commitment and compassion exhibited by our municipal employees.
- Despite challenging conditions, our teams exerted persistent efforts to reinstate services and support the impacted residents recovering after the storm.
- The disaster served as a reminder that local government excels when it collaborates to assist and elevate our community during times of necessity.”

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting was adjourned at 14:17. / Die vergadering verdaag om 14:17.

Approved on 5 August 2026 without amendments.

ALDERMAN HJ SMIT
CHAIRPERSON

MINUTES OF THE HYBRID MEETING OF THE COMMITTEE FOR CORPORATE AND FINANCIAL SERVICES OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON TUESDAY, 9 JUNE 2026 AT 09:30

PRESENT

Councillors / Raadslede

Councillor / Raadslid JP Fredericks (Chairperson) (VF Plus)
 Alderman / Raadsheer D Swart (DA)
 Councillor / Raadslid MJ Ndaba (ANC) (Virtual attendance)
 Councillor / Raadslid J Zalie (ANC)

Officials / Amptenare

Mr / Mnr D Nasson (Municipal Manager / Munisipale Bestuurder)
 Mr / Mnr HJ Kritzinger (Director: Finance / Direkteur: Finansies)
 Mr / Mnr J Kolkota (Deputy Director: Finance / Adjunk-direkteur: Finansies)
 Mr / Mnr W Mars (Manager: Financial Administration / Bestuurder: Administrasie)
 Mr / Mnr A Hofmeester (Manager: IDP / Bestuurder: GOP)
 Mr / Mnr M Frieslaar (Manager: Supply Chain / Bestuurder: Voorsieningskanaal)
 Mr / Mnr M Green (Senior Manager: Protection Services / Senior Bestuurder: Beskermingsdienste)
 Ms / Me L Nieuwenhuis (Senior Manager: Legal Services / Senior Bestuurder: Regsdienste)
 Ms / Me R Hendricks (Manager: Marketing and Communication / Bestuurder: Bemaking en Kommunikasie)
 Ms / Me D Cloete (Senior Manager: Human Resources / Senior Bestuurder: Menslike Hulpbronne)
 Ms / Me M Arendse-Smith (Acting Manager: Administration / Waarnemende Bestuurder: Administrasie)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Alderman D Swart to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadsheer D Swart om die vergadering met gebed te open.

NOTED / AANGETEKEN

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / VERLOF TOT AFWESIGHEID EN VERTROULIKHEID EN BOTSING VAN BELANGE

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

A verbal application for leave of absence from the meeting was received from Councillor WJ Alexander.

An apology for absence from the meeting was received from Manager: Income.

RESOLVED

- (a) that the verbal application for leave of absence from the meeting, received from Councillor WJ Alexander, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.*
- (b) that notice be taken of the apology for absence from the meeting, received from Manager: Income.*

BESLUIT

- (a) dat die mondelinge aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid WJ Alexander, oorstaan tot die eerskomende vergadering vir die indiening en oorweging van die skriftelike aansoek om verlof tot afwesigheid.*
- (b) dat die verskoning vir afwesigheid by die vergadering, ontvang vanaf die Bestuurder: Inkomste, aanvaar word.*

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

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

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **byale 2.2**.

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

**3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

**3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Corporate and Financial Services, held on 17 February 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Komitee vir Korporatiewe en Finansiële Dienste, gehou op 17 Februarie 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Corporate and Financial Services, held on 17 February 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Korporatiewe en Finansiële Dienste, gehou op 17 Februarie 2026, goedgekeur en deur die Voorsitter onderteken word.

**4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE
CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKES INGEDIEN
DEUR DIE VOORSITTER**

None / Geen

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports: Directorate Corporate Services for December 2025, January 2026, February and March 2026
Maandverslae: Direktoraat Korporatiewe Dienste vir Desember 2025, Januarie 2026, Februarie en Maart 2026
(9/1/2/1)

The following monthly reports of the Directorate Corporate Services are attached:

Die volgende maandverslae van die Direktoraat Korporatiewe Dienste word ingebind:

- | | | |
|-----|--|------------------------|
| (a) | December / Desember 2025 and January / Januarie 2026 | Annexure 6.1(a) |
| (b) | February / Februarie 2026 | Annexure 6.1(b) |
| (c) | March / Maart 2026 | Annexure 6.1(c) |

RESOLVED

that the Committee for Corporate and Financial Services, takes notice of the content of the monthly reports of the Directorate Corporate Services for December 2025, January 2026, February and March 2026 and, after consideration, same be approved and accepted.

BESLUIT

dat die Komitee vir Korporatiewe en Finansiële Dienste, kennis neem van die inhoud van die maandverslae van die Direktoraat Korporatiewe Dienste vir Desember 2025, Januarie 2026, Februarie en Maart 2026 en, na oorweging, genoemde verslae goedgekeur en aanvaar word.

7. GERESERVEERDE BEVOEGDHEDE / RESERVED POWERS

**7.1 Section 71 Monthly Budget Statement Reports of Directorate Finance:
January, February, March and April 2026
Artikel 71 Maandelikse Begrotingsverslae van die Direktoraat Finansies:
Januarie, Februarie, Maart en April 2026
(9/1/2/2)**

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

- | | | |
|-----|---------------------------|------------------------|
| (a) | January / Januarie 2026 | Annexure 7.1(a) |
| (b) | February / Februarie 2026 | Annexure 7.1(b) |
| (c) | March / Maart 2026 | Annexure 7.1(c) |
| (d) | April 2026 | Annexure 7.1(d) |

Council unanimously resolved on 28 January 2026 that the Section 71 Monthly Budget Statement Report of the Directorate Finance for January 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Council unanimously resolved on 31 March 2026 that the Section 71 Monthly Budget Statement Report of the Directorate Finance for February 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Council unanimously resolved on 29 May 2026 that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for March and April 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for January, February, March and April 2026.

BESLUIT

dat kennis geneem word van die Artikel 71 Maandelikse Begrotingsverslae van die Direktoraat Finansies vir Januarie, Februarie, Maart en April 2026.

7.2 Mid-Year Budget Statement and Performance Assessment Report (Section 72) for period 1 July 2025 until 31 December 2025
Midjaar -Begrotingsopgawe en Prestasie Evaluasieverslag (Artikel 72) vir die tydperk 1 Julie 2025 tot 31 Desember 2025
(9/1/2/2)

The Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025 is attached as **annexure 7.2**.

Council unanimously resolved on 28 January 2026 that the Mid-Year Budget Statement and Performance Assessment Report (Section 72) for the period 1 July 2025 until 31 December 2025 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

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

BESLUIT

dat kennis geneem word van die Midjaar -Begrotingsopgawe en Prestasie Evaluasieverslag (Artikel 72) vir die tydperk 1 Julie 2025 tot 31 Desember 2025.

7.3 Witzenberg Municipality Communication Strategy 2026 - 2029
Witzenberg Munisipaliteit Kommunikasie Strategie 2026 – 2029
(6/2/4)

The Witzenberg Municipality Communication Strategy 2026 - 2026, received from the Manager: Marketing and Communication, is attached as **annexure 7.3**.

RESOLVED

that the Committee for Corporate and Financial Services recommends to the Executive Mayoral Committee and Council:

that the Revised Witzenberg Municipality Communication Strategy 2026 - 2029, provisionally be approved and, after being workshopped, be approved and accepted.

BESLUIT

dat die Komitee vir Korporatiewe en Finansiële Dienste by die Uitvoerende Burgemeesterskomitee en Raad aanbeveel.

dat die Hersiene Witzenberg Munisipaliteit Kommunikasie Strategie 2026 - 2029, voorlopig goedgekeur word, en nadat dit gewerkswinkel is, goedgekeur en aanvaar word.

**8. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA
DRINGENDE SAKE NA AFSENDING VAN DIE AGENDA**

None / Geen

NOTED / AANGETEKEN

**9. COMMITTEE FOR CORPORATE AND FINANCIAL
SERVICES-IN-COMMITTEE
KOMITEE VIR KORPORATIEWE EN FINANSIËLE DIENSTE IN-KOMITEE**

These items are dealt with in the confidential minutes.

MINUTES OF THE HYBRID MEETING OF THE COMMITTEE FOR COMMUNITY DEVELOPMENT OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON THURSDAY, 11 JUNE 2026 AT 10:00

PRESENT / TEENWOORDIG

Councillors / Raadslede

Councillor / Raadslid JF Nel (Executive Deputy Mayor) (Chairperson / Voorsitter) (ICOSA)
 Councillor / Raadslid G Franse (DA)
 Councillor / Raadslid S De Bruin (DA) (Virtual attendance)
 Councillor / Raadslid K Yisa (ANC)

Officials / Amptenare

Mr / Mnr S Swartz (Director: Community Services / Direkteur: Gemeenskapsdienste)
 Ms / Me A Lambrecht Vertue (Manager: Fire, Rescue and Disaster Management / Bestuurder: Brand-, Reddings- en Rampbestuur)
 Mr / Mnr R Africa (Acting Manager: Resorts and Swimming Pools / Waarnemende Bestuurder: Oorde en Swembaddens)
 Ms / Me J Stuurman (Manager: Libraries / Bestuurder: Biblioteke)
 Ms / Me WJ Hanekom (Manager: Social Development / Bestuurder: Maatskaplike Ontwikkeling)
 Mr / Mnr GJ Lukas (Head: Law Enforcement / Hoof: Wetstoepassing)
 Mr / Mnr CW Sass (Inspector: Law Enforcement / Inspekteur: Wetstoepassing)
 Ms / Me M Arendse-Smith (Acting Manager: Administration / Waarnemende Bestuurder: Administrasie)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

Other representatives / Ander verteenwoordigers

Sergeant / Sersant J Jacobs (South African Police Services PA Hamlet and Op-Die-Berg satellite office/ Suid-Afrikaanse Polisie diens PA Hamlet en Op-Die-Berg satelliet kantoor)
 Ms / Me C Botha (Manager: The Haven Night Shelter / Bestuurder: Die Haven Nagskuiling)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and opened the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en open die vergadering met gebed.

NOTED / AANGETEKEN

**2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / VERLOF TOT AFWESIGHEID EN VERTROUOLIKHEID EN BOTSING VAN BELANGE VERKLARING
(3/2/1)**

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

Apologies for absence from the meeting was received from the Manager: Environment and Amentities and Senior Manager: Protection Services.

RESOLVED

that the apologies for absence from the meeting, received from the Manager: Environment and Amentities and Senior Manager: Protection Services, be accepted.

BESLUIT

dat die verskonings vir afwesigheid van die vergadering, ontvang vanaf die Bestuurder: Omgewing en Geriewe en Senior Bestuurder: Beskermingsdienste, aanvaar word.

Councillor K Yisa joined the meeting at 10:20.

**2.2 Consideration of application for leave of absence: Councillor G Franse: 16 April 2026
Aansoeke om verlof tot afwesigheid: Raadslid G Franse: 16 April 2026
(3/1/2/1)**

A verbal application for leave of absence from the meeting was received from Councillor G Franse.

The Committee for Community Development resolved on 16 April 2026 that the verbal application for leave of absence from the meeting, received from Councillor G Franse, be held in abeyance until the next committee meeting for the submission and consideration of the written application for leave of absence.

A written application for leave of absence from Councillor G Franse, dated 21 April 2026, is attached as **annexure 2.2**.

RESOLVED

that the written application for leave of absence from the meeting held on 16 April 2026, received from Councillor G Franse, be approved and accepted.

BESLUIT

dat die skriftelike aansoek om verlof tot afwesigheid van die vergadering gehou op 16 April 2026, ontvang vanaf raadslid G Franse, goedgekeur en aanvaar word.

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

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.3**.

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **bylae 2.3**.

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES / NOTULE

3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Community Development, held on 16 April 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Gemeenskapsontwikkeling, gehou op 16 April 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Community Development, held on 16 April 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Gemeenskapsontwikkeling, gehou op 16 April 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

The Chairperson extended condolences to the families who lost loved ones during the recent disastrous floods across the Western Cape and well wishes to those that endured significant damages and loss during this period.

The committee expressed gratitude to the municipality and stakeholders for their efforts and dedication during the disaster. It was requested that the public be better informed and kept up to date regarding the electricity status and the timeline of restoration.

The Director: Community Services expressed appreciation to the Councillors, the municipality and management for their contributions and efforts during the disaster, as well as to the Haven Night Shelter for availing their premises.

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES

**5.1 South African Police Services (SAPS) / Suid-Afrikaanse Polisie (SAPD)
(17/07/1/R)**

The following report of the South African Police Services was presented verbally:

Die volgende verslag van die Suid-Afrikaanse Polisie was mondeling gelewer:

Prince Alfred's Hamlet / Op die Berg

Seargent J Jacobs reported that the police station is facing challenges with cable theft, particularly during loadshedding. The station is operating on 50 % capacity and the majority of complaints relates to cable theft.

The committee raised concerns regarding cable theft occurring during loadshedding and enquired whether individuals in Witzenberg would face arrest if caught stealing cables.

The Director: Community Services informed the meeting that Eskom projected that the electricity will be restored by 26 June 2026.

The Head: Law Enforcement informed the meeting of the following:

- The individuals who were recently apprehended for cable theft are in custody and received another court appearance, as they were found in possession of cables that led to their apprehension. Furthermore, if cable theft occurs and the investigations or evidence are inadequate, individuals will most likely not remain in custody pending trial for cable theft.
- The recent stats show that the Section Law Enforcement has conducted 65 arrests, secured 38 convictions and issued 684 fines.
- The Section Law Enforcement will be focused on Spaza shops during June 2026.

RESOLVED

that notice be taken of the verbal report by the representative of the South African Police Services Prince Alfred's Hamlet and Op-die-Berg and, after consideration, same be accepted.

BESLUIT

dat kennis geneem word van die mondelinge verslag deur die verteenwoordiger van die Suid-Afrikaanse Polisiediens Prince Alfred's Hamlet en Op-die-Berg en, na oorweging, genoemde verslae aanvaar word.

5.2 Community Services: The Haven Night Shelter: Monthly report for April 2026 Gemeenskapsdienste: Die Haven Nagskuiling: Maandverslag vir April 2026 (17/16/1)

The monthly report of the Haven Night Shelter for April 2026 is attached as **annexure 5.2**.

Die maandverslag van die Haven Nagskuiling vir April 2026 word ingebind as **bylae 5.2**.

The Manager of the Haven Night Shelter expressed gratitude to the municipality for their diligent efforts during the disaster. Furthermore, a meeting is scheduled for 7 July 2026 relating to concerns around the future of the Haven Night Shelter, Ceres as expenses currently exceed income. Furthermore, the shelter is also interested in acquiring the vacant land located behind the shelter to facilitate a safe space to accommodate more individuals experiencing homelessness.

The Chairperson informed the meeting that the vacant land mentioned, is owned by the Department of Higher Education and Training and that Ceres Primary School has a role in decisions regarding the land, as confirmed by the Section Town Planning. It was proposed that the Manager of the Haven Night Shelter writes a letter to the municipality to request the acquisition of the land and to engage in further discussions with Ceres Primary School.

Councillor G Franse expressed appreciation to the Haven Night Shelter for their contribution during the disaster.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly report of the Haven Night Shelter for April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling na oorweging, kennis neem van die inhoud van die maandverslag van die Haven Nagskuiling vir April 2026 en, na oorweging, genoemde verslag aanvaar word.

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

**6.1 Monthly report of the Section Social Services: March 2026
Maandverslag van die Afdeling Maatskaplike Dienste: Maart 2026
(9/1/2/4)**

The monthly report of the Section Social Services for March 2026 is attached as **annexure 6.1**.

Die maandverslag van die Afdeling Maatskaplike Dienste vir Maart 2026 word ingebind as **bylae 6.1**.

RESOLVED

that the Committee for Community Development, takes notice of the content of the monthly report of the Section Social Services for March 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslag van die Afdeling Maatskaplike Dienste vir Maart 2026 en, na oorweging, genoemde verslag aanvaar word.

6.2 Monthly report of the Section Libraries: March 2026
Maandverslag van die Afdeling Biblioteke: Maart 2026
(9/1/2/4)

The monthly report of the Section Libraries for March 2026 is attached as **annexure 6.2.**

Die maandverslag van die Afdeling Biblioteke vir Maart 2026 word ingebind as **byale 6.2.**

Councillor G Franse raised concerns regarding the e-centres in Witzenberg, which are not functioning due to load shedding and computer failures. Furthermore, that the communities are reliant on assistance offered by the e-centres.

RESOLVED

- (a) that the Committee for Community Development takes notice of the content of the monthly report of the Section Libraries for March 2026 and, after consideration, same be accepted.*
- (b) that the Director: Community Services communicates with the Office of the Premier of the Western Cape regarding the e-centres of Witzenberg that are currently non-operational.*

BESLUIT

- (a) dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslag van die Afdeling Biblioteke vir Maart 2026 en, na oorweging, genoemde verslag aanvaar word.*
- (b) dat die Direkteur: Gemeenskapsdienste die Kantoor van die Premier van die Wes-Kaap inlig oor die e-sentrums van Witzenberg wat tans nie funksioneer nie.*

6.3 Monthly reports of the Section Amenities and Environment: March and April 2026 / Maandverslae van die Afdeling Geriewe en Omgewing: Maart en April 2026
(9/1/2/4)

The following monthly reports of the Section Amenities and Environment are attached:

Die volgende maandverslae van die Afdeling Geriewe en Omgewing word ingebind:

- (a) March / Maart 2026 **Annexure 6.3(a)**
- (b) April 2026 **Annexure 6.3(b)**

Councillor G Franse raised concerns regarding trees becoming entangled in power lines during strong winds at Op-die-Berg, resulting in electricity outages. An inspection was conducted at the river located at Op-die-Berg and the investigation revealed that five houses as well as Kaap-Agri petrol station are at risk and will be severely affected by the river.

The Director: Community Services informed the meeting that the section is currently still busy with removal of fallen trees as more than 300 trees fell during the storm. Furthermore, the section is pending approval from the Department Water and Sanitation to extract fallen trees from the rivers.

A service provider will be appointed to extract the trees to prevent possible entangling of electrical power lines at Op-die-Berg.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Amenities and Environment for March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslae van die Afdeling Geriewe en Omgewing vir Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

6.4 Monthly reports of the Section Resorts and Swimming Pools: March and April 2026 / Maandverslae van die Afdeling Oorde en Swembaddens: Maart en April 2026 (9/1/2/4)

The following monthly reports of the Section Resorts and Swimming Pools are attached:

Die volgende maandverslae van die Afdeling Oorde en Swembaddens word ingebind:

- | | | |
|-----|--------------------|------------------------|
| (a) | March / Maart 2026 | Annexure 6.4(a) |
| (b) | April 2026 | Annexure 6.4(b) |

The Acting Manager: Resorts and Swimming Pools informed the meeting that the severe storm had a significant impact on the Pine Forest, Ceres resulting in extensive damages. The future of the resort is yet to be determined.

The Director: Community Services informed the meeting that Council must determine the future of the Pine Forest Resort, Ceres. The municipality's core functions do not include managing resorts and currently it is costing the municipality a significant amount of money to maintain the resort. Furthermore, the resort will remain closed for repairs, which will most likely not be completed prior to the summer season.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Resorts and Swimming Pools for March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslae van die Afdeling Oorde en Swembaddens vir Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

6.5 Monthly reports of the Section Fire, Rescue and Disaster Management Services: March and April 2026
Maandverslae van Afdeling Brand, Redding-en Rampbestuursdienste: Maart en April 2026
(9/1/2/4)

The following monthly reports of the Section Fire, Rescue and Disaster Management Services are attached:

Die volgende maandverslae van die Afdeling Brand-, Redding- en Rampbestuursdienste word ingebind:

- | | | |
|-----|--------------------|------------------------|
| (a) | March / Maart 2026 | Annexure 6.5(a) |
| (b) | April 2026 | Annexure 6.5(b) |

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Fire, Rescue and Disaster Management Services for March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Brand-, Redding- en Rampbestuursdienste vir Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

6.6 Monthly reports of the Section Traffic Services: March and April 2026
Maandverslag van die Afdeling Verkeersdienste: Maart en April 2026
(9/1/2/1)

The following monthly reports of the Section Traffic Services are attached:

Die volgende maandverslae van die Afdeling Verkeersdienste word ingebind:

- | | | |
|-----|--------------------|------------------------|
| (a) | March / Maart 2026 | Annexure 6.6(a) |
| (b) | April 2026 | Annexure 6.6(b) |

RESOLVED

that the Committee for Community Development, takes notice of the content of the monthly reports of the Section Traffic Services for March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslae van die Afdeling Verkeersdienste vir Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

Councillor K Yisa extended his best wishes and support to the South African Bafana Bafana soccer team as they compete in the FIFA World Cup 2026. It was requested the load shedding times be reviewed to allow residents to watch the match between Bafana Bafana and Mexico at 21:00. Furthermore, the soccer community enquired about the progress of the Nduli stadium. Additionally, Councillor K Yisa noted the current engaging with St. Marks, Ceres Primary and Ceres Secondary School to introduce football and implement training with their pupils.

The Director: Community Services informed the meeting that discussions are ongoing between the municipality and private enterprises regarding funding for the Nduli stadium. Additionally, the Manager: Social Development is currently engaging with Essen for a project aimed at enabling teachers to obtain Level D coaching licenses and that 15 soccer balls have been sponsored by an anonymous donor, which will be distributed to the Nduli Primary School.

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 11:20. / Die vergadering verdaag om 11:20.

Approved on 13 August 2026 without amendments.

COUNCILLOR JF NEL
CHAIRPERSON

MINUTES OF THE MEETING OF THE COMMITTEE FOR LOCAL ECONOMIC DEVELOPMENT AND TOURISM OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON THURSDAY, 11 JUNE 2026 AT 14:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR PLAASLIKE EKONOMIESE ONTWIKKELING EN TOERISME VAN MUNISIPALITEIT WITZENBERG, GEHOU OP DONDERDAG, 11 JUNIE 2026 OM 14:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer JJ Visagie (Chairperson / Voorsitter) (DA)
 Councillor / Raadslid P Daniels (DA)
 Councillor / Raadslid GG Laban (Witzenberg Aksie)
 Councillor / Raadslid N Nogcinisa (ANC)

Officials / Amptenare

Mr / Mnr R Fick (Manager: Local Economic Development / Bestuurder: Plaaslike Ekonomiese Ontwikkeling)
 Ms / Me R Hendricks (Manager: Communication and Marketing / Bestuurder: Kommunikasie en Bemarking)
 Ms / Me M Arendse-Smith (Acting Manager: Administration / Waarnemende Bestuurder: Administrasie)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested the Manager: Local Economic Development to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek die Bestuurder: Plaaslike Ekonomiese Ontwikkeling om die vergadering met gebed te open.

NOTED / AANGETEKEN

Councillor GG Laban joined the meeting at 14:10.

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / OORWEGING VAN AANSOEKE OM VERLOF TOT AFWESIGHEID EN VERKLARING VAN BELANGE

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

A verbal application for leave of absence from the meeting was received from Councillor K Robyn.

An apology for absence from the meeting was received from the Municipal Manager.

The committee expressed great concern and disappointment with the absence of the Director: Corporate Services.

RESOLVED

- (a) that the application for leave of absence from the meeting, received from Councillor K Robyn, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.*
- (b) that the apology for absence from the meeting, received from the Municipal Manager, be accepted.*
- (c) that notice be taken of the absence of the Director: Corporate Services from the meeting.*

BESLUIT

- (a) dat die aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid K Robyn oorstaan tot die volgende vergadering vir die indiening en oorweging van die skriftelike aansoek om verlof tot afwesigheid.*
- (b) dat die verskoning vir afwesigheid van die vergadering, ontvang vanaf die Munisipale Bestuurder, aanvaar word.*
- (c) dat kennis geneem word van die afwesigheid van die Direkteur: Korporatiewe Dienste van die vergadering.*

2.2 Consideration of application for leave of absence: 4 December 2025 Aansoeke om verlof tot afwesigheid : 4 Desember 2025 (3/1/2/1)

The Committee for Local Economic Development and Tourism resolved on 18 February 2026 that the verbal applications for leave of absence received from Councillors P Daniels, N Nogcinisa and K Robyn for the meeting held on 4 December 2025, be held in abeyance until the next meeting.

The following written applications for leave of absence are attached:

- (a) Councillor P Daniels, dated 4 December 2025: **Annexure 2.2(a)**.
- (b) Councillor N Nogcinisa, dated 4 December 2025: **Annexure 2.2(b)**.
- (c) Councillor K Robyn, dated 19 December 2025: **Annexure 2.2(c)**.

RESOLVED

that the written applications for leave of absence from the meeting held on 4 December 2025, received from Councillors P Daniels, N Nogcinisa and K Robyn, be approved and accepted.

BESLUIT

dat die skriftelike aansoeke om verlof tot afwesigheid van die vergadering gehou op 4 Desember 2025, ontvang vanaf raadslede P Daniels, N Nogcinisa en K Robyn, goedgekeur en aanvaar word.

2.3 Consideration of application for leave of absence: 18 February 2026: Councillor N Nogcinisa Aansoek om verlof tot afwesigheid: 18 Februarie 2026: Raadslid N Nogcinisa (3/1/2/1)

The Committee for Local Economic Development and Tourism resolved on 18 February 2026 that the verbal application for leave of absence from the meeting, received from Councillor N Nogcinisa, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.

A written application for leave of absence from Councillor N Nogcinisa, dated 24 February 2026, is attached as **annexure 2.3**.

RESOLVED

that the written application for leave of absence, received from Councillor N Nogcinisa for the meeting held on 18 February 2026, be approved and accepted.

BESLUIT

dat die skriftelike aansoek om verlof tot afwesigheid, ontvang vanaf raadslid N Nogcinisa vir die vergadering gehou op 18 Februarie 2026, goedgekeur en aanvaar word.

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

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

No conflict of interest was declared.
Geen botsing van belange was verklaar nie.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

**3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

**3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Local Economic Development and Tourism, held on 18 February 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Plaaslike Ekonomiese en Toerisme, gehou op 18 Februarie 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Local Economic Development and Tourism, held on 18 February 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme, gehou op 18 Februarie 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

The Chairperson expressed well wishes to Councillor K Robyn and her family during this challenging period concerning her health.

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS ONDERHOUD MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports of the Section Local Economic Development: January, February, March and April 2026 Maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling: Januarie, Februarie, Maart en April 2026 (9/1/2/4)

The following monthly reports of the Section Local Economic Development are attached:

Die volgende maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling word ingebind:

(a)	January / Januarie 2026	Annexure 6.1(a)
(b)	February / Februarie 2026	Annexure 6.1(b)
(c)	March / Maart 2026	Annexure 6.1(c)
(d)	April 2026	Annexure 6.1(d)

RESOLVED

that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Local Economic Development for January, February, March and April 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling vir Januarie, Februarie, Maart en April 2026 en, na oorweging, genoemde verslae aanvaar word.

6.2 Monthly reports of the Section Tourism: December 2025, January, February, March and April 2026 Maandverslae van die Afdeling Toerisme: Desember 2025, Januarie, Februarie, Maart en April 2026 (9/1/2/1)

The following monthly reports of the Section Tourism are attached:

Die volgende maandverslae van die Afdeling Toerisme word ingebind:

- | | | |
|-----|--|------------------------|
| (a) | December/Desember 2025 and January/Januarie 2026 | Annexure 6.2(a) |
| (b) | February / Februarie 2026 | Annexure 6.2(b) |
| (c) | March / Maart 2026 | Annexure 6.2(c) |
| (d) | April 2026 | Annexure 6.2(d) |

The Manager: Communication and Marketing informed the meeting of the following:

- The Wolseley Tourism Office Manager has been appointed, but is only on duty at the municipal Wolseley office on certain days and visiting members of the Tourism Committee on the alternate days.
- The committee had previously requested that the various tourism offices within Witzenberg participate in the committee meetings to present their reports. It is recommended that such attendance, however, be on a quarterly basis.
- The annual Christmas in Winter event is scheduled for the weekend of 26 to 28 June 2026, for which Councillors will be informed of when the tickets will be available for collection.

Councillor P Daniels raised concerns regarding the employment at the Toll House that will stem from the recently approved lease by Council of the Toll House. It was enquired whether the municipality can be involved in employment matters to ensure that South African residents are employed rather than foreigners.

RESOLVED

- (a) *that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Tourism for December 2025, January 2026, February, March 2026 and April 2026 and, after consideration, same be accepted.*
- (b) *that clarity and feedback be obtained from the Municipal Manager and Senior Manager: Legal Services regarding the municipality's involvement with employment at the Toll House property.*

BESLUIT

- (a) *dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die inhoud van die maandverslae van die Afdeling Toerisme vir Desember 2025, Januarie 2026, Februarie 2026, Maart 2026 en April 2026 en, na oorweging, genoemde verslae aanvaar word.*
- (b) *dat duidelikheid en terugvoering verkry word van die Munisipale Bestuurder en Senior Bestuurder: Regsdienste rakende die munisipaliteit se betrokkenheid by indiensneming by die Tolhuis eiendom.*

6.3 Possible future International Relations: Fulda, Germany **Moontlike toekomstige Internasionale Verhouding: Fulda, Germany** **(10/2/3)**

The following documents are attached:

- (a) Report from the Manager: Local Economic Development, dated 23 March 2026: **Annexure 6.3(a)**
- (b) City of Fulda Presentation: **Annexure 6.3(b).**

RESOLVED

that the Committee for Local Economic Development and Tourism takes notice of the introduction to the City of Fulda and the possibility of a future partnership.

BESLUIT

dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die bekendstelling van die Stad Fulda en die moontlikheid van 'n toekomstige vennootskap.

6.4 Transnet project: Community engagement: 11kV Substation, Prince Alfred's Hamlet Transnet Facility
Transnet projek: Gemeenskapsbetrokkenheid: 11kV Substasie, Prince Alfred's Hamlet Transnet Fasiliteit
(17/19/R)

The Committee for Local Economic Development and Tourism resolved on 18 February 2026:

- (a) that an engagement be arranged with Transnet to inform of the problems experienced at the Prince Alfred's Hamlet Transnet facility and feedback be provided at the next meeting.
- (b) that the committee performs an inspection in loco at the Prince Alfred's Hamlet Transnet facility prior to the next Council meeting.

A follow-up report from the Manager: Local Economic Development, dated 20 May 2026 is attached as **annexure 6.4**.

The committee raised the following concerns:

- That Transnet owns the property, but does not seem to care. The municipality, however, also has a responsibility towards the community with regard to the illegal foreigners.
- The animals present at the facility are owned by various individuals. Additionally, numerous vehicles are parked at the property, which is concerning as more foreigners are likely to occupy the facility.
- It was requested that the committee visit the Transnet office in Cape Town to raise their concerns.
- It was enquired whether health inspectors should be contacted to address health concerns; to issue warnings to Transnet and discuss potential solutions to ensure the safety of individuals on the property or to transfer the property to the municipality for alternative use.

RESOLVED

- (a) *that notice be taken of the Transnet Project report from the Manager: Local Economic Development.*
- (b) *that health inspectors be contacted to investigate the Transnet facility and a report be obtained in order to engage with Transnet in this regard.*
- (c) *that advice be obtained from the Municipal Manager regarding the purchasing or renting of the Transnet property for the next 100 years.*
- (d) *that the matter be referred to the South African Police Services and the Department Home Affairs to investigate the matter for a possible solution for the illegal foreigners.*
- (e) *that the item be tabled to the Committee for Community Development to address the South African Police Services in this regard.*

BESLUIT

- (a) *dat kennis geneem word van die verslag vanaf die Bestuurder: Plaaslike Ekonomiese Ontwikkeling rakende die Transnet-projek.*
- (b) *dat gesondheidsinspekteurs gekontak word om die Transnet-fasiliteit te ondersoek en dat 'n verslag verkry word ten einde met Transnet in hierdie verband in gesprek te tree.*
- (c) *dat advies van die Munisipale Bestuurder ingewin word rakende die aankoop of huur van die Transnet-eiendom vir die volgende 100 jaar.*
- (d) *dat die aangeleentheid na die Suid-Afrikaanse Polisiediens en die Departement van Binnelandse Sake verwys word om die saak te ondersoek vir 'n moontlike oplossing ten opsigte van onwettige buitelanders.*
- (e) *dat die item na die Komitee vir Gemeenskapsontwikkeling verwys word om die Suid-Afrikaanse Polisiediens in hierdie verband te nader.*

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 15:20. / Die vergadering verdaag om 15:20.

Approved on 6 August 2026 without amendments.

ALDERMAN JJ VISAGIE
CHAIRPERSON

MINUTES OF THE MEETING OF THE COMMITTEE FOR HOUSING MATTERS OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON THURSDAY, 18 JUNE 2026 AT 10:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR BEHUISINGSAAANGELEENTHEDE VAN MUNISIPALITEIT WITZENBERG, GEHOUD OP DONDERDAG, 18 JUNIE 2026 OM 10:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer K Adams (Chairperson / Voorsitter) (DA)
Councillor / Raadslid S De Bruin (DA)
Councillor / Raadslid P Daniels (DA)
Councillor / Raadslid N Phatsoane (ANC)

Officials/ Amptenare

Mr / Mnr S Swartz (Director: Community Services / Direkteur: Gemeenskapsdienste)
Ms / Me C Mackenzie (Manager: Housing / Bestuurder: Behuising)
Ms / Me M Arendse-Smith (Acting Manager: Administration / Waarnemende Bestuurder: Administrasie)
Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor S de Bruin to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid S de Bruin om die vergadering te open met gebed.

NOTED / AANGETEKEN

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / AANSOEK OM VERLOF TOT AFWESIGHEID EN VERTROULIKHEID EN BOTSING BELANGE

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

None / Geen

NOTED / AANGETEKEN

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

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

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind, as **byale 2.2**.

No conflict of interest was declared.
 Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Housing Matters, held on 21 April 2026 are attached as **annexure 3.3**

Die notule van die vergadering van die Komitee vir Behuisingsaangeleenthede, gehou op 21 April 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Housing Matters held on 21 April 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Behuisingsaangeleenthede gehou op 21 April 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

None / Geen

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

**6.1 Monthly reports of the Section Housing: April and May 2026
 Maandverslae van die Afdeling Behuising: April en Mei 2026
 (9/1/2/4)**

The following monthly reports of the Section Housing are attached:

Die volgende maandverslae van die Afdeling Behuising word ingebind:

- | | | |
|-----|----------------|------------------------|
| (a) | April 2026 | Annexure 6.1(a) |
| (b) | May / Mei 2026 | Annexure 6.1(b) |

RESOLVED

that the Committee for Housing Matters takes notice of the content of the monthly reports of the Section Housing for April and May 2026 and, after consideration, same be approved and accepted.

BESLUIT

dat die Komitee vir Behuisingsaangeleenthede kennis neem van die maandverslae van die Afdeling Behuising vir April en Mei 2026 en, na oorweging, genoemde verslae goedgekeur en aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

9. COMMITTEE FOR HOUSING MATTERS-in-COMMITTEE

These items are dealt with in the confidential minutes.

MINUTES OF THE EXECUTIVE MAYORAL COMMITTEE MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON MONDAY, 27 JULY 2026 AT 11:00

NOTULE VAN DIE UITVOERENDE BURGEMEESTERSKOMITEE VERGADERING VAN MUNISIPALITEIT WITZENBERG, GEHOU OP MAANDAG, 27 JULIE 2026 OM 11:00 IN DIE RAADSAAL, MUNISIPALE KANTORE, VOORTREKKERSTRAAT 50, CERES

Executive Mayoral Committee

Councillor TE Abrahams (DA) (Executive Mayor)
Councillor JF Nel (ICOSA) (Deputy Executive Mayor)
Alderman K Adams (DA)
Alderman HJ Smit (DA)
Alderman JJ Visagie (DA)

Non-Committee members

Alderlady EM Sidego (Speaker) (ex officio)
Councillor J Rooi (Chairperson: MPAC) (ex officio)

Officials

Mr D Nasson (Municipal Manager)
Mr HJ Kritzinger (Director: Finance)
Mr S Swartz (Director: Community Services)
Mr J Steyn (Director: Technical Services)
Mr A Hofmeester (Manager: IDP)
Ms N Oerson (Chief Internal Audit Executive)
Ms M Arendse-Smith (Acting Manager: Administration)
Ms J du Toit (Intern: Administration)

Other attendees

Mr M de Villiers (Manager: Ceres Business Initiative)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Executive Mayor welcomed everyone present and opened the meeting with prayer.

NOTED

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

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

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

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

RESOLVED

- (a) that notice be taken of the apology for absence from the meeting, received from the Director: Corporate Services.*
- (b) that the verbal application for leave of absence from the meeting, received from Councillor J Fredericks, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.*

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

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

No conflict of interest was declared.

NOTED

3. MINUTES / NOTULES

3.1 Corrections to the minutes / Regstelling van notule

Item 7.1.4 which reads:

"Alderlady E Sidego noted that there are no public toilet facilities in Tulbagh and questioned why the municipality provided the Department of Health with a building, whilst the department has a building next door to the provided one."

be amended to read:

"Alderlady E Sidego noted that there are no toilet facilities for employees in Tulbagh and questioned why the municipality provided the Department of Health with a building, whilst the department has a building next door to the provided one."

NOTED

3.2 Matters arising from the minutes / Sake voortspruitend uit notule

**3.2.1 Matters arising from the meeting of 26 May 2026
(3/1/2/3)**

The Executive Mayor raised the following matters, after which the Municipal Manager responded with the following:

(a) Report from Portfolio Housing to the Mayoral Committee

Director: Community Services informed the meeting that the report will be tabled at the next meeting. The Executive Mayor requested that the report include preliminary notes on how the municipality will process the GAP housing project.

(b) Illegal activities at the Transnet facility in Prince Alfred's Hamlet

The Municipal Manager informed the meeting that continuous follow-ups for an engagement were made to Transnet without any success, and that the situation is being monitored. A mandate to evict the illegal occupants was requested, but no response to date.

The Executive Mayor noted that concerns regarding the illegal activities were raised and complaints received from the community and Goosen Boerdery, as the animals are jumping from the Transnet premises to the farm. Furthermore, it is requested that the matter remains on outstanding matters until finalised.

(c) Weighbridge to accommodate heavy motor vehicles passing through Ceres

Director: Technical Services was tasked to engage with Department of Transport to re-evaluate and consider moving the bridge from Gouda to the Ceres area. Additionally, the cost of a combined weighbridge at the Prince Alfred's Hamlet landfill site was investigated and would be better to do one weighbridge within the area.

The Executive Mayor requested that the item remain on outstanding matters for feedback from Director: Technical Services at the next meeting.

(d) Indigent Drive

A community drive regarding indigent and credit control will commence next week, which will take place at the community halls in the various areas within Witzenberg. The programme will be distributed to Council; broadcasted on the WRFM radio, and pamphlets be distributed at the different taxi ranks within the district. Thereafter, an assessment to determine the extent of the backlog related to the outstanding indigent applications will be done and reported at a later stage.

Director: Community Services informed the meeting that the backlog of indigent applications relates to outstanding documents, which were never submitted. Officials were tasked to write letters or do home visits to explain to processes and requirements. The applicants would be requested to bring their documents to the indigent drive so that their applications can be processed.

Councillor J Rooi enquired about the status of the Indigent digitization system and whether the system will prompt renewal notifications.

Director: Community Services informed the meeting that the indigent system is completely digital and in working order. Furthermore, the system indicates when an indigent application expires and that letters are distributed to the applicants informing of applications with outstanding documents will not proceed.

(e) Notice of motion of exigency: Amendment of policy pertaining to swimming pools and appointment of additional lifeguards at municipal swimming pools

The policy pertaining to swimming pools is scheduled to be tabled at the next Council workshop. In the upcoming summer season the municipality will ensure to appoint enough lifeguards to accommodate all public swimming pools in Witzenberg.

(f) Proposed lease of Toll House, Michells Pass, Ceres

The lease agreement has been finalized, although an inspection by the Heritage Western Cape at the Toll House caused delays to the process. The front building is recognized as a historical structure, and the applicant intends to upgrade it in accordance with the heritage principles. However, the department has declared the back building as historical despite the building plans indicating that it is not as old as the front building. Initially the applicant did not plan to upgrade the back building, changing perspective to the agreement. Heritage Western Cape to verify the historical status of the back building to proceed with the lease agreement.

The Executive Mayor requested that the item remain on an outstanding matters for feedback at the next meeting.

(g) Religious holidays of the Muslim and Rastafari communities

The committee requested that the Marketing and Communication Department ensure all the religious holidays of the Muslim and Rastafari communities are included and posted on the municipalities social media page and that the dates are correct.

(h) Tulbagh toilet facility

It is requested that consideration be given to the provision of adequate toilet facilities for non-office based employees.

(i) Writing off of interest and arrear monies: Household debt and other irrecoverable outstanding amounts

Councillor J Rooi enquired whether there is communication with the public regarding their arrear accounts that are being written off by the municipality.

Director: Finance informed the meeting that the writing off of interest and monies is functioning effectively. The Council decision to include Eskom indigents to the municipal list has increased the write-off of outstanding amounts for indigent. Furthermore, there is no communication with the public to inform them of outstanding amounts being written off. Residents will, however, see a reduction in their arrear debt on their accounts.

RESOLVED

(a) *that notice is taken of the matters arising from the previous minutes.*

(b) *that the following items remain on outstanding matters until resolved:*

(i) *Illegal activities at the Transnet facility in Prince Alfred's Hamlet.*

(ii) *Weighbridge to accommodate heavy motor vehicles passing through Ceres.*

(iii) *Proposed lease of Toll House, Michells Pass, Ceres.*

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

The minutes of the Executive Mayoral Committee meeting, held on 26 May 2026, are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Executive Mayoral Committee meeting held on 26 May 2026, as amended, be approved and signed by the Executive Mayor.

BESLUIT

dat die notule van die Uitvoerende Burgemeesterskomitee vergadering gehou op 26 Mei 2026, soos gewysig, goedgekeur en deur die Uitvoerende Burgemeester onderteken word.

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

Number	File ref.	Item no. and date	Subject	Resolution	Respon- sibility	Target date
3.4.1	17/19/R	Item 3.2.1 26-06-2026	Illegal activities at Transnet facility: PA Hamlet	That this matter remains a standing item on the agenda for feedback until resolved.		

RESOLVED

that notice be taken of the outstanding matter.

BESLUIT

dat kennis geneem word van die uitstaande saak.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY EXECUTIVE MAYOR MEDEDELINGS, AANKONDIGINGS OF SAKE DEUR UITVOERENDE BURGEMEESTER GEOPPER (9/1/1)

The Executive Mayor conveyed the following:

- Condolences to Councillor J Fredericks and family with the loss of a beloved family member.

- Mayoral Committee members to maintain, uphold and respect the integrity of the political office as well as the directive given regarding the use of municipal resources during the time leading up to the elections.

NOTED.

**5. INTERVIEWS WITH DELEGATIONS
ONDERHOUDE MET AFVAARDIGINGS**

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

7.1 Directorate Finance / Direktoraat Finansies

7.1.1 Section 71 Monthly Budget Statement Reports of Directorate Finance: May and June 2026

Artikel 71 Maandelikse Begrotingsverslae van Direktoraat Finansies: Mei en Junie 2026 (9/1/2/2)

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

- (a) May 2026 **Annexure 7.1.1(a)**
- (b) June 2026 **Annexure 7.1.1(b)**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

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

The Service Delivery and Budget Implementation Plan for 2026/2027 is attached as **annexure 7.1.2**.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

7.1.3 Draft IDP and Budget Process Plan for 2027 - 2032 (02/02/1)

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

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

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

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

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

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

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

Pursuant to the above statutory requirements, a Draft IDP and Budget Process Plan for the 2027 - 2032 cycle is attached as **annexure 7.1.3**.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

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

A memorandum from the Director: Finance, dated 20 July 2026, is attached as **annexure 7.1.4**.

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the current R3.14/km tariff in paragraph 3.3.1 of the Transport, Travel and Subsistence Allowance Policy is noted as no longer sustainable or sufficiently responsive to material fuel-price volatility.*
- (b) *that the amendment to paragraph 3.3.1 set out in section 5 of this memorandum is approved.*

- (c) *that the prevailing SARS prescribed reimbursable travel rate, currently R4.95/km from 1 March 2026, will apply to qualifying trips undertaken on or after 1 August 2026.*
- (d) *that qualifying trips undertaken before the date of this resolution remain subject to the tariff that was valid at the time of travel.*
- (e) *that future amendments to the SARS prescribed rate will be implemented administratively from the effective date published by SARS, without a further policy amendment, provided that the basis of the reimbursement remains unchanged.*
- (f) *that the Municipal Manager and Chief Financial Officer are authorised to incorporate the approved wording into the policy, update claim and payroll processes and issue the necessary implementation circular/communication.*
- (g) *that all claims remain subject to prior authorisation, the existing policy controls, available budget and applicable SARS employee-tax requirements.*
- (h) *that all other provisions of the Transport, Travel and Subsistence Allowance Policy remain unchanged.*
- (i) *that the amendment to the Transport, Travel and Subsistence Allowance Policy, after being workshopped and considered, be approved.*

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

Memorandum from Director: Finance, dated 21 July 2026:

"1. Purpose

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

2. Discussion

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

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

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

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

The quotation is attached as **annexure 7.1.5.**"

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that the quotation from Eskom be accepted and that the cost be paid from the municipal budget.*
- (b) *that First National Bank be authorised to issue a guarantee to Eskom to the amount of R30 000 000.00 as security.*
- (c) *that consumers who want a portion of the additional capacity pay a contribution of R5 693.62 per kVA (excl. VAT) in addition to any other charges payable.*
- (d) *that the Accounting Officer, Mr D Nasson, be authorised to sign all the relevant documents.*
- (e) *that approval be granted for the necessary investment to be made at First National Bank in order for FNB to issue the Bank Guarantee to Eskom.*

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

A memorandum from the Director: Finance, dated 21 July 2026, is attached as **annexure 7.1.6.**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

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

7.2 Directorate Technical Services / Direktooraat Tegniese Dienste

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

The following documents are attached:

- (a) Letter from Messrs Amazing Pies, dated 15 October 2025:
Annexure 7.2.1(a).
- (b) Memorandum from Manager: Town Planning and Building Control,
 dated 11 November 2025: **Annexure 7.2.1(b).**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

- (a) *Erf 5585 is registered as a public place and, according to legislation, residents have a common right to public areas, which means free access cannot be restricted.*
- (b) *Erf 5585 is part of the network used by pedestrians.*

BESLUIT

Dat die Uitvoerende Burgemeesterskomitee by die Raad aanbeveel:

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

- (a) *Erf 5585 is as 'n openbare plek geregistreer en ingevolge wetgewing het inwoners 'n gemeenskaplike reg (common right) tot openbare areas, wat daarop neerkom dat vrye toegang daartoe nie beperk kan word nie.*
- (b) *Erf 5585 vorm deel van die netwerk wat deur voetgangers gebruik word.*

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

The following documents are attached:

- (a) Memorandum from Acting Senior Manager: Electro-Technical Services:
Annexure 7.2.2(a).

- (b) Draft Electrical Infrastructure Maintenance Policy:
Annexure 7.2.2(b).

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

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

The following documents are attached:

- (a) Memorandum from Senior Manager: Water and Sewerage, dated 20 July 2026: **Annexure 7.2.3(a).**
- (b) Draft Water and Sanitation Services Policy: **Annexure 7.2.3(b).**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that notice be taken of the Water and Sanitation Services Policy.*
- (b) *that, after being workshopped and considered, the Water and Sanitation Services Policy be approved.*

7.3 Directorate Community Services / Direktoraat Gemeenskapsdienste

None / Geen

NOTED / AANGETEKEN

7.4 Directorate Corporate Services / Direktoraat Korporatiewe Dienste

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

The following documents are attached:

- (a) Report from Senior Manager: Human Resources, dated 8 July 2026: **Annexure 7.4.1(a).**
- (b) Agreement with unions: **Annexure 7.4.1(b).**
- (c) Recruitment and Selection Policy: **Annexure 7.4.1(c).**
- (d) Probation Policy: **Annexure 7.4.1(d).**
- (e) Employment Equity Policy: **Annexure 7.4.1(e).**
- (f) Performance Management Policy: **Annexure 7.4.1(f).**
- (g) Leave Policy: **Annexure 7.4.1(g).**

RESOLVED

That the Executive Mayoral Committee recommends to Council:

- (a) *that notice be taken that the policies were endorsed by both unions, namely SAMWU and IMATU, and the employer and signed off by all relevant parties prior to submission.*
- (b) *that the following policies, after being workshopped, be approved:*
 - (i) *Recruitment and Selection Policy*
 - (ii) *Probation Policy*
 - (iii) *Employment Equity Policy*
 - (iv) *Performance Management Policy*
 - (v) *Leave Policy*
- (c) *that notice be taken that the consultation process was compliant with legislative requirements and conducted in accordance with established municipal procedures.*

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

The Witzenberg Municipality Communication Strategy for 2026 - 2029, received from the Manager: Marketing and Communication, is attached as **annexure 7.4.2.**

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

RESOLVED

That the Executive Mayoral Committee recommends to Council:

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

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

None / Geen

NOTED / AANGETEKEN

9. FORMAL AND STATUTORY MATTERS
FORMELE EN STATUTÊRE SAKE

None / Geen

NOTED / AANGETEKEN

10. EXECUTIVE MAYORAL COMMITTEE-in-COMMITTEE
UITVOERENDE BURGEMEESTERSKOMITEE-in-KOMITEE

These items are dealt with in the confidential minutes.

MINUTES OF THE COMMITTEE FOR TECHNICAL SERVICES MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON WEDNESDAY, 5 AUGUST 2026 AT 14:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR TEGNIESE DIENSTE VAN MUNISIPALITEIT WITZENBERG, GEHOUD OP WOENSDAG, 5 AUGUSTUS 2026 OM 14:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT

Councillors

Alderman / Raadsheer H Smith (Chairperson) (DA)
Councillor / Raadslid J Mouton (ANC)
Alderman / Raadsheer D Swart (DA)
Councillor / Raadslid AL Gili (ANC)

Officials

Mr J Steyn (Director: Technical Services / Direkteur: Tegniese Dienste)
Mr H Taljaard (Senior Manager: Town Planning and Building Control / Senior Bestuurder: Stadsbeplanning en Boubesker)
Mr N Jacobs (Senior Manager: Water and Sewerage / Senior Bestuurder: Water en Riolerings)
Mr E Lintnaar (Senior Manager: Streets and Stormwater / Senior Bestuurder: Strate en Storm Water)
Mr V Dyusha (Acting Senior Manager: Electro-Technical Services / Waarnemende Senior Bestuurder: Elektrotegniese Dienste)
Ms P Claasen (Senior Manager: Solid Waste and Cleansing Services / Senior Bestuurder: Vaste Afval en Reinigingsdienste)
Mr O Gatyene (Manager: Fleet and Mechanical Workshop / Bestuurder: Vloot en Meganiese Werkswinkel)
Ms M Arendse-Smith (Manager: Administration / Bestuurder: Administrasie)
Ms J Du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested the Senior Manager: Solid Waste and Cleansing Services to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek die Senior Bestuurder: Vaste Afval en Reinigingsdienste om die vergadering met gebed te open.

NOTED / AANGETEKEN

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

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

None / Geen

NOTED / AANGETEKEN

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

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

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES /NOTULE

**3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

**3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)**

Councillor AL Gili raised concerns regarding all the water leakages and the amount of water losses experienced. Further enquiries were made about the EPWP appointments, who were to attend to the leakages.

The Senior Manager: Water and Sewerage informed the meeting that four EPWP workers were appointed and are attending to leakages and complaints throughout the entire Witzenberg.

NOTED / AANGETEKEN

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

The minutes of the Committee for Technical Services meeting, held on 9 June 2026, are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Committee for Technical Services meeting, held on 9 June 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Tegniese Dienste, gehou op 9 Junie 2026, goedgekeur en deur die Voorsitter onderteken word.

**4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY CHAIRPERSON
VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE
VOORSITTER**

None / Geen

NOTED / AANGETEKEN

**5. INTERVIEWS WITH DELEGATIONS
ONDERHOUD MET AFGEVAARDIGDES**

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

**6.1 Monthly reports of the Electrical Department: March, April, May and
June 2026
Maandverslae van die Departement Elektrisiteit: Maart, April, Mei en
Junie 2026
(9/1/2/3)**

The following monthly reports of the Electrical Department are attached:

(a)	March / Maart 2026	Annexure 6.1(a)
(b)	April 2026	Annexure 6.1(b)
(c)	May / Mei 2026	Annexure 6.1(c)
(d)	June / Junie 2026	Annexure 6.1(d)

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Electrical Department for March, April, May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Elektrisiteit vir Maart, April, Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.2 Monthly reports of the Department Town Planning and Building Control: May and June 2026 Maandverslae van die Departement Stadsbeplanning en Boubeheer: Mei and Junie 2026 (9/1/2/3)

The following monthly reports of the Department Town Planning and Building Control are attached:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.2(a) |
| (b) | June / Junie 2026 | Annexure 6.2(b) |

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Town Planning and Building Control for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Stadsbeplanning en Boubeheer vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.3 Monthly reports of the Department Water and Sewerage: May 2026 and June 2026 Maandverslae van die Departement Water en Riolering: Mei 2026 en Junie 2026 (9/1/2/3)

The following monthly reports of the Department Water and Sewerage are attached:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.3(a) |
| (b) | June / Junie 2026 | Annexure 6.3(b) |

The Committee enquired about the status of the pipeline tender for Nduli, for which the Department of Rural Development and Land Reform was responsible. The Senior Manager: Water and Sewerage informed the meeting that the Department of Rural Development and Land Reform appears to be in the final stages of awarding the tender.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Water and Sewerage for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Water en Riolerings vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.4 Monthly reports of the Department Streets and Storm Water: May and June 2026 Maandverslae van die Departement Strate en Stormwater: Mei en Junie 2026 (9/1/2/3)

The following monthly reports of the Department Streets and Storm Water are attached:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.4(a) |
| (b) | June / Junie 2026 | Annexure 6.4(b) |

The Committee raised the following concerns:

- That the department urgently attend to the matter of the damaged manhole cover at Indwe Street, Nduli, as it is a major risk.
- The damaged road surface in Oranje Street, Ceres has still not been repaired following work undertaken by the Municipality.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Streets and Storm Water for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Strate en Stormwater vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.5 Monthly reports of the Department Solid Waste and Cleansing Services: April, May and June 2026
Maandverslae van die Departement Vaste Afval- en Reinigingsdienste: April, Mei en Junie 2026
(9/1/2/3)

The following monthly reports of the Department Solid Waste and Cleansing are attached:

- | | | |
|-----|-------------------|------------------------|
| (a) | April 2026 | Annexure 6.5(a) |
| (b) | May / Mei 2026 | Annexure 6.5(b) |
| (c) | June / Junie 2026 | Annexure 6.5(c) |

The committee raised concerns regarding the ongoing challenges related to broken equipment in the department and enquired on the two new trucks seen in Ceres.

The Senior Manager: Solid Waste and Cleansing Services informed the meeting that the municipality has rented two compactor trucks from Aqua Transport, as two of the municipality's trucks are not working. It is further noted that the department is awaiting the delivery of the new compactor and hook lift truck.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Solid Waste and Cleansing Services for April, May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Vaste Afval en Reinigingsdienste vir April, Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.6 Monthly reports of the Department Fleet and Mechanical Workshop: May and June 2026
Maandverslae van die Departement Vloot en Meganiese Werkswinkel: Mei en Junie 2026
(9/1/2/3)

The following monthly reports of the Department Fleet and Mechanical Workshop are attached:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.6(a) |
| (b) | June / Junie 2026 | Annexure 6.6(b) |

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly reports of the Department Fleet and Mechanical Workshop for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslae van die Departement Vloot en Meganiese Werkswinkel vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 14:20. / Die vergadering verdaag om 14:20.

Approved on 16 September 2026 without amendments.

ALDERMAN HJ SMIT
CHAIRPERSON

MINUTES OF THE MEETING OF THE COMMITTEE FOR LOCAL ECONOMIC DEVELOPMENT AND TOURISM OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON THURSDAY, 6 AUGUST 2026 AT 14:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR PLAASLIKE EKONOMIESE ONTWIKKELING EN TOERISME VAN MUNISIPALITEIT WITZENBERG, GEHOU OP DONDERDAG, 6 AUGUSTUS 2026 OM 14:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer JJ Visagie (Chairperson / Voorsitter) (DA)

Councillor / Raadslid P Daniels (DA)

Councillor / Raadslid GG Laban (Witzenberg Aksie)

Councillor / Raadslid KA Robyn (Good)

Officials / Amptenare

Mr / Mnr D Nasson (Municipal Manager / Munisipale Bestuurder)

Mr / Mnr R Fick (Manager: Local Economic Development / Bestuurder: Plaaslike Ekonomiese Ontwikkeling)

Ms / Me R Hendricks (Manager: Communication and Marketing / Bestuurder: Kommunikasie en Bemarking)

Ms / Me M Arendse-Smith (Manager: Administration / Bestuurder: Administrasie)

Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor KA Robyn to open the meeting with prayer.

The Chairperson conveyed a word of appreciation to both the women serving on the committee as well as all women residing in Witzenberg, as we celebrate Women's Month.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid KA Robyn om die vergadering met gebed te open.

Die Voorsitter spreek 'n woord van waardering uit teenoor beide die vroue wat op die komitee dien asook alle vroue woonagtig in Witzenberg, ter viering van Vrouemaand.

NOTED / AANGETEKEN

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / OORWEGING VAN AANSOEKE OM VERLOF TOT AFWESIGHEID, EN VERKLARING VAN BELANGE

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

A verbal application for leave of absence from the meeting was received from Councillor N Nogcinisa.

RESOLVED

that the application for leave of absence from the meeting, received from Councillor N Nogcinisa, be held in abeyance until the next meeting for submission and consideration of the written application for leave of absence.

BESLUIT

dat die aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid N Nogcinisa, oorstaan tot die volgende vergadering vir die indiening en oorweging van die skriftelike aansoek om verlof tot afwesigheid.

**2.2 Consideration of application for leave of absence: 11 June 2026
Aansoeke om verlof tot afwesigheid : 11 Junie 2026
(3/1/2/1)**

A verbal application for leave of absence from the meeting was received from Councillor KA Robyn for the meeting held on 11 June 2026.

The committee unanimously resolved on 11 June 2026 that the application for leave of absence from the meeting, received from Councillor KA Robyn, be held in abeyance until the next committee meeting for submission and consideration of the written application for leave of absence.

A written application for leave of absence from Councillor KA Robyn, dated 23 June 2026, is attached as **annexure 2.2**.

RESOLVED

that the written application for leave of absence from the meeting held on 11 June 2026, received from Councillor KA Robyn, be approved and accepted.

BESLUIT

dat die skriftelike aansoek om verlof tot afwesigheid van die vergadering gehou op 11 Junie 2026, ontvang vanaf raadslid KA Robyn, goedgekeur en aanvaar word.

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

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.3**.

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **bylae 2.3**.

No conflict of interest was declared.

Geen botsing van belange was verklaar nie.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

**3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

**3.2 Matters arising from the minutes / Sake voortspruitend uit die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Local Economic Development and Tourism, held on 11 June 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Plaaslike Ekonomiese en Toerisme, gehou op 11 Junie 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Local Economic Development and Tourism, held on 11 June 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme, gehou op 11 Junie 2026, goedgekeur en deur die Voorsitter onderteken word.

Councillor GG Laban joined the meeting at 14:09.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

The Chairperson noted that the next meeting is scheduled for October 2026 and requested that photos be taken of the Committee for Local Economic Development and Tourism before the end of Council's term.

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS ONDERHOUD MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports of the Section Local Economic Development: May and June 2026 Maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling: Mei en Junie 2026 (9/1/2/4)

The following monthly reports of the Section Local Economic Development are attached:

Die volgende maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling word ingebind:

- (a) May / Mei 2026 **Annexure 6.1(a)**
- (b) June / Junie 2026 **Annexure 6.1(b)**

The Committee enquired whether the municipality could participate in agricultural initiatives, as there have been requests and enquiries from small-scale farmers. Additionally, a bee farmer from Op-die-Berg who intends to establish a beekeeping business has enquired about the availability of suitable land.

The Municipal Manager advised that a meeting be scheduled between the Manager: Local Economic Development and the bee farmer from Op-die-Berg to provide assistance and guidance in this regard. Furthermore, the Senior Manager: Legal Services should be engaged regarding the availability of suitable land. It was also noted that the Department of Land Reform and Rural Development should be invited to provide guidance on how the Municipality could assist the farmers.

RESOLVED

- (a) *that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Local Economic Development for May and June 2026 and, after consideration, same be accepted.*
- (b) *that the municipality investigates and reports back to the Committee for Local Economic Development and Tourism, in the new term of Council, regarding the role of agriculture in activities of Council.*

BESLUIT

- (a) *dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.*
- (b) *dat die munisipaliteit ondersoek instel en terug rapporteer aan die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme, in die nuwe termyn van die Raad, oor die rol van landbou in die aktiwiteite van die Raad.*

6.2 Monthly reports of the Section Tourism: May and June 2026 Maandverslae van die Afdeling Toerisme: Mei en Junie 2026 (9/1/2/1)

The following monthly reports of the Section Tourism are attached:

Die volgende maandverslae van die Afdeling Toerisme word ingebind:

- (a) May / Mei 2026 **Annexure 6.2(a)**
- (b) June / Junie 2026 **Annexure 6.2(b)**

The Committee enquired the following:

- The status of the Toll House lease, as well as the repairs to the damaged road in Michell's Pass.
- Whether the public pools of the municipality are regarded as tourism sites and therefore form part of this committee.
- Whether there are any buildings within Witzenberg that have been declared heritage sites.
- Concerns were raised regarding Wit Els, as the natural environment is severely disturbed and negatively affected. Overcrowding occurs during the summer season, resulting in public drinking, littering and parking constraints.
- Whether Karoopoort forms part of Witzenberg district or the Karoo.

The Municipal Manager responded with the following:

- An inspection by Heritage Western Cape at the Toll House resulted in a slight snag in terms of the lease agreement as the front of the building is recognised as a historical structure, but now also includes the back part of the building. This is despite the building plans indicating that it is not as old as the front building and therefore not a heritage structure. It is noted that initially the applicant did not plan to upgrade the back building as now prescribed by the heritage principles, which places the agreement in a different light. Heritage Western Cape required to verify the historical status of the back building prior to proceeding with the lease agreement.
- All the buildings in Church Street, Tulbagh have heritage status as well as the watch towers at the entrance of Wolseley.
- The public swimming pools are public facilities and therefore form part of the Committee for Community Development. Pressure is, however, placed on Wit Els and the rivers at Koekedouw Dam. Additionally, if there is a river rehabilitation plan, the rivers could be used for tourism purposes.
- Karoopoort is within the Witzenberg jurisdiction, although it is property of the Cape Winelands District Municipality.

RESOLVED

that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Tourism for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die inhoud van die maandverslae van die Afdeling Toerisme vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

The Chairperson requested that photos be taken of the Committee for Local Economic Development and Tourism at the next meeting.

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 14:43. / Die vergadering verdaag om 14:43.

Approved on 17 September 2026 with amendments.

**ALDERMAN JJ VISAGIE
CHAIRPERSON**

MINUTES OF THE HYBRID MEETING OF THE COMMITTEE FOR COMMUNITY DEVELOPMENT OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON THURSDAY, 13 AUGUST 2026 AT 10:00

NOTULE VAN DIE HIBRIDE VERGADERING VAN DIE KOMITEE VIR GEMEENSKAPSONTWIKKELING VAN MUNISIPALITEIT WITZENBERG, GEHOUD OP DONDERDAG, 13 AUGUSTUS 2026 OM 10:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Councillor / Raadslid JF Nel (Executive Deputy Mayor) (Chairperson / Voorsitter) (ICOSA)
Councillor / Raadslid G Franse (DA) (Virtual attendance)
Councillor / Raadslid S De Bruin (DA)

Officials / Amptenare

Ms / Me H Truter (Manager: Environment and Amenities / Bestuurder: Omgewing en Geriewe)
Ms / Me J Stuurman (Manager: Libraries / Bestuurder: Biblioteke)
Ms / Me WJ Hanekom (Manager: Social Development / Bestuurder: Maatskaplike Ontwikkeling)
Mr / Mnr GJ Lukas (Head: Law Enforcement / Hoof: Wetstoepassing)
Ms / Me M Arendse-Smith (Manager: Administration / Waarnemende Bestuurder: Administrasie)
Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

Other representatives / Ander verteenwoordigers

Lt / Col Dawede (South African Police Services PA Hamlet and Op-Die-Berg satellite office / Suid-Afrikaanse Polisie diens PA Hamlet en Op-Die-Berg satelliet kantoor)
Ms / Me N Nomjana (The Haven Night Shelter / Die Haven Nagskuiling)
Ms / Me J Isaacs (The Haven Night Shelter / Die Haven Nagskuiling)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and opened the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en open die vergadering met gebed.

NOTED / AANGETEKEN

**2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST
DECLARATION / VERLOF TOT AFWESIGHEID EN VERTROUOLIKHEID EN
BOTSING VAN BELANGE VERKLARING
(3/2/1)**

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

A verbal application for leave of absence from the meeting was received from Councillor K Yisa.

An apology for absence from the meeting was received from the Director: Community Services; Manager: Fire, Rescue and Disaster Management; Senior Manager: Protection Services; Acting Manager: Resorts and Swimming Pools; Manager: The Haven Night Shelter and Station Commander: South African Police Services Ceres.

RESOLVED

- (a) that the application for leave of absence from the meeting, received from Councillor K Yisa, be held in abeyance until the next meeting for the submission and consideration of the written application for leave of absence.*
- (b) that the apologies for absence from the meeting, received from the Director: Community Services; Manager: Fire, Rescue and Disaster Management; Senior Manager: Protection Services; Acting Manager: Resorts and Swimming Pools; Manager: Haven Night Shelter and Station Commander: South African Police Services Ceres be accepted.*

BESLUIT

- (a) dat die aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid K Yisa oorstaan tot die volgende vergadering vir die indiening en oorweging van die skriftelike aansoek om verlof tot afwesigheid.*
- (b) dat die verskonings vir afwesigheid van die vergadering, ontvang vanaf die Direkteur: Gemeenskapsdienste; Hoof: Brand-, Redding-en Rampbestuur; Senior Bestuurder: Beskermingsdienste; Waarnemende Bestuurder: Oorde en Swembaddens; Bestuurder: Die Haven Nagskuiling en Stasiebevelvoerder: Suid-Afrikaanse Polisie Ceres, aanvaar word.*

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

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

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **bylae 2.2**.

No conflict of interest was declared.
Geen botsing van belange was verklaar nie.

NOTED / AANGETEKEN

3. MINUTES / NOTULE

3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspruitend uit die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Community Development, held on 11 June 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Gemeenskapsontwikkeling, gehou op 11 Junie 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Community Development held on 11 June 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Gemeenskapsontwikkeling gehou op 11 Junie 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

None / Geen

NOTED / AANGETEKEN

**5. INTERVIEWS WITH DELEGATIONS
ONDERHOUDE MET AFGEVAARDIGDES**

**5.1 South African Police Services (SAPS) / Suid-Afrikaanse Polisie (SAPD)
(17/07/1/R)**

The following report of the South African Police Services was presented verbally:

Die volgende verslag van die Suid-Afrikaanse Polisie was mondelings gelewer:

Prince Alfred's Hamlet / Op die Berg

Lt. Colonel. Dawede expressed his appreciation and gratitude towards the municipality for supplying the South African Police Services with diesel during the severe storm disaster in May, when the police stations were faced diesel shortages. Furthermore, it was reported that the municipality has yet to address the issue of the street lights in the Prince Alfred's Hamlet informal settlements. Concerns were also raised regarding Spaza shops located deep within the informal settlement areas, as the increasing number of shacks complicates the police's ability to respond promptly to complaints in that area.

RESOLVED

- (a) *that the Committee for Community Development takes notice of the content of the verbal report submitted by the South African Police Services and, after consideration, same be accepted.*
- (b) *that the Director: Community Services engage with the Electrical Department and Eskom regarding street lights at the informal settlements in Prince Alfred's Hamlet.*

BESLUIT

- (a) *dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die mondelinge verslag gelewer deur die Suid-Afrikaanse Polisie en, na oorweging, dat genoemde verslae aanvaar word.*
- (b) *dat die Direkteur: Gemeenskapsdienste met die Departement Elektriesiteit en Eskom oor die straatligte kwessie by die informele nedersettings in Prince Alfred's Hamlet skakel.*

5.2 Community Services: The Haven Night Shelter: Monthly reports for May and June 2026
Gemeenskapsdienste: Die Haven Nagskuiling: Maandverslae vir Mei en Junie 2026
(17/16/1)

The following monthly reports of the Haven Night Shelter are attached:

Die volgende maandverslae van die Haven Nagskuiling word ingebind:

- | | | |
|-----|----------------|------------------------|
| (a) | May / Mei 2026 | Annexure 5.2(a) |
| (b) | June 2026 | Annexure 5.2(b) |

Ms N Nomjana, a representative from The Haven Night Shelter, informed the meeting that the shelter is awaiting the Electrical Compliance certificate from the Municipality. Furthermore, concerns were raised around the use of illegal foreigners as seasonal workers as it severely impacts the shelter during the off-season period. The shelter is unable to provide accommodation in this regard but do provide daily meals to the individuals as the shelter is obligated to do so. It is requested that engagements be held to find a solution or alternatives to the problem and that farmers be included and take responsibility regarding recruiting the illegal foreign seasonal workers.

Councillor S de Bruin emphasized the necessity of involving all stakeholders in the discussions regarding the concerns around the usage of illegal foreigners, and this would include the Ceres Business Initiative and Taxi Associations. Subsequently, the Senior Manager: Environment and Amenities informed the meeting that Ceres mountains and the nature reserves are also areas of concern, as homeless individuals inhabit these locations which presents a risk to residents and the environment.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Haven Night Shelter for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling na oorweging, kennis neem van die inhoud van die maandverslae van die Haven Nagskuiling vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports of the Section Social Services: April , May and June 2026
Maandverslae van die Afdeling Maatskaplike Dienste: April, Mei en Junie 2026
(9/1/2/4)

The monthly following monthly reports of the Section Social Services are attached:

Die volgende maandverslae van die Afdeling Maatskaplike Dienste word ingebind:

- | | | |
|-----|-------------------|------------------------|
| (a) | April 2026 | Annexure 6.1(a) |
| (b) | May / Mei 2026 | Annexure 6.1(b) |
| (c) | June / Junie 2026 | Annexure 6.2(b) |

Councillor S de Bruin expressed gratitude to the Manager: Social Development and team for their efforts and uplifting the community.

RESOLVED

that the Committee for Community Development, takes notice of the content of the monthly reports of the Section Social Services for April, May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Maatskaplike Dienste vir April, Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.2 Monthly reports of the Section Libraries: April, May and June 2026
Maandverslae van die Afdeling Biblioteke: April, Mei en Junie 2026
(9/1/2/4)

The following monthly reports of the Section Libraries are attached:

Die volgende maandverslae van die Afdeling Biblioteke word ingebind:

- | | | |
|-----|-------------------|------------------------|
| (a) | April 2026 | Annexure 6.2(a) |
| (b) | May / Mei 2026 | Annexure 6.2(b) |
| (c) | June / Junie 2026 | Annexure 6.2(c) |

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Libraries for April, May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslae van die Afdeling Biblioteke vir April, Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.3 Monthly reports of the Section Amenities and Environment: May and June 2026 / Maandverslae van die Afdeling Geriewe en Omgewing: Mei en Junie 2026 (9/1/2/4)

The following monthly reports of the Section Amenities and Environment are attached:

Die volgende maandverslae van die Afdeling Geriewe en Omgewing word ingebind:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.3(a) |
| (b) | June / Junie 2026 | Annexure 6.3(b) |

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Amenities and Environment for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslae van die Afdeling Geriewe en Omgewing vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.4 Monthly report of the Section Resorts and Swimming Pools: May 2026 Maandverslag van die Afdeling Oorde en Swembaddens: Mei 2026 (9/1/2/4)

The monthly report of the Section Resorts and Swimming Pools for May 2026 is attached as **annexure 6.4(a)**.

Die maandverslag van die Afdeling Oorde en Swembaddens vir Mei 2026 word ingebind as **bylae 6.4(a)**.

Councillor G Franse enquired whether the swimming pools will be open to the public during the upcoming summer season.

The Chairperson informed the meeting that the swimming pools are scheduled to open December 2026 and that the lifeguards vacancies will be advertised soon.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly report of the Section Resorts and Swimming Pools for May 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling, kennis neem van die inhoud van die maandverslag van die Afdeling Oorde en Swembaddens vir Mei 2026 en, na oorweging, genoemde verslae aanvaar word.

6.5 Monthly reports of the Section Fire, Rescue and Disaster Management Services: May and June 2026 / Maandverslae van die Afdeling Brand, Redding-en Rampbestuursdienste: Mei en Junie 2026 (9/1/2/4)

The following monthly reports of the Section Fire, Rescue and Disaster Management Services are attached:

Die volgende maandverslae van die Afdeling Brand, Redding-en Rampbestuursdienste word ingebind:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.5(a) |
| (b) | June / Junie 2026 | Annexure 6.5(b) |

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Fire, Rescue and Disaster Management Services for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Brand, Redding-en Rampbestuursdienste vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

**6.6 Monthly report of the Section Traffic Services: May and June 2026
Maandverslag van die Afdeling Verkeersdienste: Mei en Junie 2026 (9/1/2/1)**

The following monthly reports of the Section Traffic Services are attached:

Die volgende maandverslae van die Afdeling Verkeersdienste vir word ingebind:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.6(a) |
| (b) | June / Junie 2026 | Annexure 6.6(b) |

The Head: Law Enforcement informed the meeting of the following:

- Research conducted in terms of homeless individuals within Witzenberg indicates that the majority are seasonal workers originating from the Eastern Cape. Concerns are raised regarding six men who expressed a desire to return to the Eastern Cape but are unable to do so due to the lack of financial resources. Enquiries are made to determine whether assistance could be provided to these individuals in returning to their homes.
- A joint operation aimed at investigating the Spaza shops, involving multiple stakeholders such as the Local Economic Development department, the Department of Home Affairs and the South African Police Services, is planned for next week. If the joint operation is successful, inspections will be conducted in all areas, as the presence of Spaza shops and illegal foreigners are concerns throughout Witzenberg.
- Six Spaza shops have been identified for inspections, during which paperwork and registration of the foreigners will be verified and determinations made whether they are sleeping in the shops.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Traffic Services for May and June 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Verkeersdienste vir Mei en Junie 2026 en, na oorweging, genoemde verslae aanvaar word.

6.7 Transnet project: Community engagement: 11kV Substation, Prince Alfred's Hamlet Transnet Facility Transnet projek: Gemeenskapsbetrokkenheid: 11kV Substasie, Prince Alfred's Hamlet Transnet Fasiliteit (17/19/R)

A report from the Manager: Local Economic Development, dated 20 May 2026 is attached as **annexure 6.7**.

The Committee for Local Economic Development raised the following concerns on 11 June 2026:

- Transnet owns the property but are not concerned with the illegal activities taking place at their premises. The municipality however has a responsibility towards the community with regard to the impact of the illegal activities.
- The animals present at the facility are owned by various individuals and are roaming around free, causing risks and damage to other properties. Additionally, numerous vehicles are parked at the property, which is concerning as more foreigners are likely to occupy the facility.
- It was requested that the committee visit the Transnet office in Cape Town to raise their concerns.

- It was enquired whether health inspectors should be contacted to address health concerns; to issue warnings to Transnet and discuss potential solutions to ensure the safety of individuals on the property or to transfer the property to the municipality for alternative use.

The Committee for Local Economic Development resolved on 11 June 2026:

- (a) that notice be taken of the Transnet Project report from the Manager: Local Economic Development.
- (b) that health inspectors be contacted to investigate the Transnet facility and a report be obtained in order to engage with Transnet in this regard.
- (c) that advice be obtained from the Municipal Manager regarding the purchasing or renting of the Transnet property for the next 100 years.
- (d) that the matter be referred to the South African Police Services and the Department Home Affairs to investigate the matter for a possible solution for the illegal foreigners.
- (e) that the item be tabled to the Committee for Community Development to address the South African Police Services in this regard.

RESOLVED

that the matter be referred to the Section: Law Enforcement to engage with the South African Police Services and the Department of Home Affairs and provide feedback at the next meeting.

BESLUIT

dat die aangeleentheid na die Afdeling: Wetstoepassing verwys word om in hierdie verband met die Suid-Afrikaanse Polisiediens en die Departement van Binnelandse Sake te skakel en terugvoer by die volgende vergadering verskaf.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

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

The Witzenberg Disaster Management Annual Report 2025/2026, received from the Manager: Fire, Rescue and Disaster Management, is attached as **annexure 7.1**

RESOLVED

- (a) *that notice be taken of the Witzenberg Disaster Management Annual Report for 2025 / 2026.*
- (b) *that the Committee for Community Development recommends to the Executive Mayoral Committee and Council:*

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

BESLUIT

- (a) *dat kennis geneem word van die Witzenberg Rampbestuur Jaarverslag vir 2025/2026.*
- (b) *dat die Komitee vir Gemeenskapsontwikkeling aan die Uitvoerende Burgemeesterskomitee en Raad aanbeveel:*

dat die Witzenberg Rampbestuur Jaarverslag vir 2025/2026 na oorweging, goedgekeur en aanvaar word.

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

None / Geen

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 11:05. / Die vergadering verdaag om 11:05.

Approved on 22 September 2026 without amendments.

COUNCILLOR JF NEL
CHAIRPERSON

MINUTES OF THE HYBRID MEETING OF THE COMMITTEE FOR HOUSING MATTERS OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON WEDNESDAY, 22 JULY 2026 AT 10:00

NOTULE VAN DIE HIBRIDE VERGADERING VAN DIE KOMITEE VIR BEHUISINGSAAANGELEENTHEDE VAN MUNISIPALITEIT WITZENBERG, GEHOUD OP WOENSDAG, 22 JULIE 2026 OM 10:00 IN DIE RAADSAAL, MUNISIPALE KANTORE, VOORTREKKERSTRAAT 50, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer K Adams (Chairperson / Voorsitter) (DA)
Councillor / Raadslid S De Bruin (virtual attendance) (DA)
Councillor / Raadslid P Daniels (DA)

Officials/ Amptenare

Mr / Mnr S Swartz (Director: Community Services / Direkteur: Gemeenskapsdienste)
Ms / Me C Mackenzie (Manager: Housing / Bestuurder: Behuising)
Mr / Mnr T Plaatjies (Senior Housing Officer / Senior Behuisingsbeampte)
Ms / Me M Arendse-Smith (Acting Manager: Administration / Waarnemende Bestuurder: Administrasie)
Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

Councillors not on Committee / Raadslede nie op Komitee

Councillor / Raadslid J Rooi (Witzenberg Party)
Councillor / Raadslid L Ngwane (EFF)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor P Daniels to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid P Daniels om die vergadering met gebed te open.

NOTED / AANGETEKEN

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / AANSOEK OM VERLOF TOT AFWESIGHEID EN VERTROULIKHEID EN BOTSING BELANGE

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

A written application for leave of absence from the meeting was received from Councillor N Phatsoane.

RESOLVED

that the written application for leave of absence from the meeting, received from Councillor N Phatsoane, be approved and accepted.

BESLUIT

dat die skriftelike aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid N Phatsoane, goedgekeur en aanvaar word.

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

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

Die Vertroulikheid en Botsing van Belange word ingebind as **bylae 2.2**.

No conflict of interest was declared.

Geen botsing van belange was verklaar nie.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

**3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)**

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspuitend uit die notule (3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Housing Matters, held on 18 June 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Behuisingsaangeleenthede, gehou op 18 Junie 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Housing Matters, held on 18 June 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Behuisingsaangeleenthede, gehou op 18 Junie 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

None / Geen

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly report of the Section Housing: June 2026
Maandverslag van die Afdeling Behuising: Junie 2026
(9/1/2/4)

The monthly report of the Section Housing for June 2026 is attached as **annexure 6.1.**

Die maandverslag van die Afdeling Behuising vir Junie 2026 word ingebind as **bylae 6.1.**

RESOLVED

that the Committee for Housing Matters takes notice of the content of the monthly report of the Section Housing for June 2026 and, after consideration, same be approved and accepted.

BESLUIT

dat die Komitee vir Behuisingsaangeleenthede kennis neem van die maandverslag van die Afdeling Behuising vir Junie 2026 en, na oorweging, genoemde verslag goedgekeur en aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

9. COMMITTEE FOR HOUSING MATTERS-in-COMMITTEE

These items are dealt with in the confidential minutes.

MINUTES OF THE HYBRID MEETING OF THE COMMITTEE FOR CORPORATE AND FINANCIAL SERVICES OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, 50 VOORTREKKER STREET, CERES ON MONDAY, 3 AUGUST 2026 AT 14:00

NOTULE VAN DIE HIBRIDE VERGADERING VAN DIE KOMITEE VIR KORPORATIEWE EN FINANSIËLE DIENSTE VAN MUNISIPALITEIT WITZENBERG, GEHOU OP MAANDAG, 3 AUGUSTUS 2026 OM 14:00 IN DIE RAADSAAL, MUNISIPALE KANTORE, VOORTREKKERSTRAAT 50, CERES

PRESENT

Councillors / Raadslede

Councillor / Raadslid JP Fredericks (Chairperson) (VF Plus)
 Councillor / Raadslid J Zalie (ANC)
 Councillor / Raadslid WJ Alexander (PA)
 Alderman / Raadsheer D Swart (DA) (Virtual attendance)
 Councillor / Raadslid MJ Ndaba (ANC) (Virtual attendance)

Officials / Amptenare

Mr / Mnr D Nasson (Municipal Manager / Munisipale Bestuurder)
 Mr / Mnr M Mpeluzi (Director: Corporate Services / Direkteur: Korporatiewe Dienste)
 Mr / Mnr W Mars (Manager: Financial Administration / Bestuurder: Administrasie)
 Mr / Mnr A Hofmeester (Manager: IDP / Bestuurder: GOP)
 Mr / Mnr M Frieslaar (Manager: Supply Chain / Bestuurder: Voorsieningskanaal)
 Ms / Me C Stevens (Manager: Income / Bestuurder: Inkomste)
 Mr / Mnr M Green (Senior Manager: Protection Services / Senior Bestuurder: Beskermingsdienste)
 Ms / Me L Nieuwenhuis (Senior Manager: Legal Services / Senior Bestuurder: Regsdienste)
 Ms / Me M Arendse-Smith (Manager: Administration / Bestuurder: Administrasie)
 Ms / Me G Baatjies (Media Liaison Officer / Media Skakelbeampte)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Manager: Supply Chain to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek Bestuurder: Voorsieningskanaal om die vergadering met gebed te open.

NOTED / AANGETEKEN

**2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST
DECLARATION / VERLOF TOT AFWESIGHEID EN VERTROUOLIKHEID EN
BOTSING VAN BELANGE**

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

Apologies for absence from the meeting was received from Director: Finance;
Deputy Director: Finance; Senior Manager: Human Resources and Manager: ICT

RESOLVED

*that notice be taken of the apologies for absence from the meeting, received from
Director: Finance; Deputy Director: Finance; Senior Manager: Human Resources,
and Manager: ICT.*

BESLUIT

*dat kennis geneem word van die verskonings vir afwesigheid van die vergadering,
ontvang vanaf Direkteur: Finansies; Adjunk-direkteur: Finansies;
Senior Bestuurder: Menslike Hulpbronne, en Bestuurder: IT.*

**2.2 Consideration of application for leave of absence:
Councillor WJ Alexander: 9 June 2026
Aansoeke om verlof tot afwesigheid: Raadslid WJ Alexander:
9 Junie 2026
(3/1/2/1)**

A verbal application for leave of absence from the meeting was received from
Councillor WJ Alexander.

The Committee for Corporate and Financial Services resolved on 9 June 2026 that
the verbal application for leave of absence from the meeting, received from
Councillor WJ Alexander, be held in abeyance until the next meeting for the
submission and consideration of the written application for leave of absence.

The meeting was informed that the written application for leave of absence from
the meeting, held on 09 June 2026, was received in good time.

RESOLVED

*that the written application for leave of absence from the meeting, received from
Councillor WJ Alexander, be approved and accepted.*

BESLUIT

*dat die skriftelike aansoek om verlof tot afwesigheid van die vergadering, ontvang
vanaf raadslid WJ Alexander, goedgekeur en aanvaar word.*

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

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

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **bylae 2.2**.

No conflict of interest was declared.
Geen botsing van belange was verklaar nie.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Corporate and Financial Services, held on 9 June 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Korporatiewe en Finansiële Dienste, gehou op 9 Junie 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Corporate and Financial Services, held on 9 June 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Korporatiewe en Finansiële Dienste, gehou op 9 Junie 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

The Chairperson conveyed his gratitude to the Councillors, Municipal Manager and officials for the heartfelt condolence messages received following the loss of his daughter in-law, which was greatly appreciated.

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports: Directorate Corporate Services for May and June 2026 Maandverslae: Direktooraat Korporatiewe Dienste vir Mei en Junie 2026 (9/1/2/1)

The following monthly reports of the Directorate Corporate Services are attached:

Die volgende maandverslae van die Direktooraat Korporatiewe Dienste word ingebind:

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 6.1(a) |
| (b) | June / Junie 2026 | Annexure 6.1(b) |

RESOLVED

that the Committee for Corporate and Financial Services takes notice of the content of the monthly reports of the Directorate Corporate Services for May and June 2026 and, after consideration, same be approved and accepted.

BESLUIT

dat die Komitee vir Korporatiewe en Finansiële Dienste, kennis neem van die inhoud van die maandverslae van die Direktooraat Korporatiewe Dienste vir Mei en Junie 2026 en, na oorweging, genoemde verslae goedgekeur en aanvaar word.

7. GERESERVEERDE BEVOEGDHEDE / RESERVED POWERS

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

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

- | | | |
|-----|-------------------|------------------------|
| (a) | May / Mei 2026 | Annexure 7.1(a) |
| (b) | June / Junie 2026 | Annexure 7.1(b) |

RESOLVED

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

BESLUIT

dat kennis geneem word van die Artikel 71 Maandelikse Begrotingsverslae van die Direktooraat Finansies vir Mei en Junie 2026.

7.2 Quarterly Budget Statement [Section 52(d)] Report: 3rd Quarter 2025/2026 Kwartaallikse Begrotingsverslag [Artikel 52(d)]: 3 de Kwartaal 2025 / 2026 (9/1/1 & 9/1/2/2)

The Quarterly Budget Statement [Section 52(d)] Report for the 3rd Quarter of 2025/2026 is attached as **annexure 7.2**.

Council unanimously resolved on 29 May 2026:

- (a) that notice be taken of the Quarterly Budget Statement [Section 52(d)] Report for the 3rd Quarter of 2025/2026.
- (b) that the report supra (a) be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee as well as the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Alderman D Swart enquired about the expenditure pattern for the 2025/2026 financial year, whereafter the Municipal Manager informed the meeting that 93% of the capital funding was spent and 100% of the MIG grant funding was spent.

RESOLVED

that notice be taken of the Quarterly Budget Statement [Section 52(d)] Report for the 3rd Quarter of 2025/2026.

BESLUIT

dat kennis geneem word van die Kwartaallikse Begrotingsverslag [Artikel 52(d)] vir die 3de Kwartaal van 2025/2026.

**8. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA
DRINGENDE SAKE NA AFSENDING VAN DIE AGENDA**

None / Geen

NOTED / AANGETEKEN

**9. COMMITTEE FOR CORPORATE AND FINANCIAL
SERVICES-IN-COMMITTEE
KOMITEE VIR KORPORATIEWE EN FINANSIËLE DIENSTE IN-KOMITEE**

These items are dealt with in the confidential minutes.

MINUTES OF THE SPECIAL MEETING OF THE COMMITTEE FOR HOUSING MATTERS, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON TUESDAY, 25 AUGUST 2026 AT 13:30.

NOTULE VAN DIE SPESIALE VERGADERING VAN DIE KOMITEE VIR BEHUISINGSAAANGELEENTHEDE, GEHOU OP DINSDAG, 25 AUGUSTUS 2026 OM 13:30 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer K Adams (Chairperson / Voorsitter) (DA)
Councillor / Raadslid S De Bruin (DA)
Councillor / Raadslid P Daniels (DA)
Councillor / Raadslid N Phatsoane (ANC)

Officials/ Amptenare

Mr / Mnr S Swartz (Director: Community Services / Direkteur: Gemeenskapsdienste)
Ms / Me C Mackenzie (Manager: Housing / Bestuurder: Behuising)
Ms / Me M Arendse-Smith (Manager: Administration / Bestuurder: Administrasie)
Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

Councillors not on Committee / Raadslede nie op Komitee

Councillor / Raadslid L Ngwane (EFF)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor P Daniels to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid P Daniels om die vergadering met gebed te open.

NOTED / AANGETEKEN

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / AANSOEK OM VERLOF TOT AFWESIGHEID EN VERTROULIKHEID EN BOTSING VAN BELANGE VERKLARING

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

None / Geen

NOTED / AANGETEKEN

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

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

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **byale 2.2.**

No conflict of interest was declared.
Geen botsing van belange was verklaar nie.

NOTED / AANGETEKEN

**3. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE
CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN
DEUR DIE VOORSITTER**

None / Geen

NOTED / AANGETEKEN

4. COMMITTEE FOR HOUSING MATTERS-in-COMMITTEE

This items are dealt with in the confidential minutes.

MINUTES OF THE MUNICIPAL PUBLIC ACCOUNTS COMMITTEE MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, 50 VOORTREKKER STREET, CERES ON THURSDAY, 3 SEPTEMBER 2026 AT 11:00

NOTULE VAN DIE VERGADERING VAN DIE MUNISIPALE KOMITEE VIR OPENBARE REKENINGE, GEHOU OP DONDERDAG, 3 SEPTEMBER 2026 OM 11:00 IN DIE RAADSAAL, MUNISIPALE KANTORE, VOORTREKKERSTRAAT 50, CERES

PRESENT

Councillors

Councillor J Rooi (Chairperson)
Councillor W Alexander
Councillor P Daniels
Councillor N Nogcinisa
Councillor KA Robyn

Officials

Mr D Nasson (Municipal Manager)
Mr HJ Kritzinger (Director: Finance)
Mr J Kolkota (Deputy Director: Finance)
Ms N Oerson (Chief Internal Audit Executive)
Mr J Swanepoel (Manager: Projects and Performance)
Ms M Arendse-Smith (Manager: Administration)
Ms J du Toit (Intern: Administration)

1. OPENING AND WELCOME

The Chairperson welcomed everyone present and requested Councillor P Daniels to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid P Daniels om die vergadering met gebed te open.

NOTED / AANGETEKEN

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

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

None / Geen

NOTED / AANGETEKEN

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

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

No conflict of interest was declared.
Geen botsing van belange is verklaar nie.

NOTED / AANGETEKEN

3. MINUTES

3.1 Corrections to the minutes
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.3 Approval of minutes
(3/1/2/3)

The minutes of the Municipal Public Accounts Committee meeting, held on 28 May 2026, are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Municipal Public Accounts Committee meeting, held on 28 May 2026, be approved and signed by the Chairperson.

**3.4 MPAC resolutions register
(3/3/2)**

None / Geen

NOTED / AANGETEKEN

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON

None / Geen

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS

None / Geen

NOTED / AANGETEKEN

6. REPORTS

**6.1 Section 71 Monthly Budget Statement Reports of Directorate Finance:
March, April, May, June and July 2026
(9/1/2/2)**

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

- | | | |
|-----|------------|------------------------|
| (a) | March 2026 | Annexure 6.1(a) |
| (b) | April 2026 | Annexure 6.1(b) |
| (c) | May 2026 | Annexure 6.1(c) |
| (d) | June 2026 | Annexure 6.1(d) |
| (e) | July 2026 | Annexure 6.1(e) |

Council unanimously resolved on 29 May 2026 that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for March and April 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Minutes: Municipal Public Accounts Committee
Notule: Munisipale Komitee vir Openbare Rekeninge
3 September 2026

Council unanimously resolved on 29 July 2026 that the Section 71 Monthly Budget Statement Reports of the Directorate Finance for May and June 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

Council unanimously resolved on 26 August 2026 that the Section 71 Monthly Budget Statement Report of the Directorate Finance for July 2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

that notice be taken of the Section 71 Monthly Budget Statement Reports of the Directorate Finance for March, April, May, June and July 2026.

6.2 Internal Audit Report: Performance Management System: 1st Quarter of 2025/2026 (5/14/3)

The Internal Audit Report on the Performance Management System for the first quarter of 2025/2026, dated 3 March 2026, is attached as **annexure 6.2**.

The Performance, Risk and Audit Committee resolved on 24 April 2026:

- (a) that notice be taken of the Internal Audit Report: Performance Management System: 1st Quarter of 2025/2026 and, after consideration, same be accepted.
- (b) that the Internal Audit Report on the Performance Management System for the 1st quarter of 2025/2026 be tabled to the Municipal Public Accounts Committee for notice.

RESOLVED

that notice be taken of the Internal Audit Report on the Performance Management System for the 1st Quarter of 2025/2026.

6.3 Internal Audit Report: Performance Management System: 2nd Quarter of 2025/2026 (5/14/3)

The Internal Audit Report on the Performance Management System for the second quarter of 2025/2026, dated 31 March 2026, is attached as **annexure 6.3**.

The Performance, Risk and Audit Committee resolved on 24 April 2026:

- (a) that notice be taken of the Internal Audit Report: Performance Management System: 2nd Quarter of 2025/2026 and, after consideration, same be accepted.
- (b) that the Internal Audit Report on the Performance Management System for the 2nd quarter of 2025/2026 be tabled to the Municipal Public Accounts Committee for notice.

RESOLVED

that notice be taken of the Internal Audit Report on the Performance Management System for the 2nd quarter of 2025/2026.

6.4 Quarterly Budget Statement Report [Section 52(d)]: 3rd Quarter 2025/2026 (9/1/2/2)

The Quarterly Budget Statement Report [Section 52(d)] for the 3rd Quarter of 2025/2026 is attached as **annexure 6.4**.

Council unanimously resolved on 29 May 2026 that the Quarterly Budget Statement Report [Section 52(d)] for the 3rd Quarter of 2025/2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

that notice be taken of the Quarterly Budget Statement Report [Section 52(d)] for the 3rd Quarter of 2025/2026.

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

The Quarterly Budget Statement Report [Section 52(d)] for the 4th Quarter of 2025/2026 is attached as **annexure 6.5**.

Council unanimously resolved on 26 August 2026 that the Quarterly Budget Statement Report [Section 52(d)] for the 4th Quarter of 2025/2026 be referred to the Portfolio Committee for Corporate and Financial Services, the Performance, Risk and Audit Committee and the Municipal Public Accounts Committee to take notice or to advise Council if deemed necessary.

RESOLVED

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

**6.6 Domestic transport: Buffel vehicle
(6/3/2)**

The following report, dated 5 August 2026, was received from Councillor J Rooi:

"The MPAC Chairperson, Councillor Warrick Alexander and Mr. Oswald Gatyene visited the plot/farm of Mr Van Zyl, where the buffel is parked. It was an item to be auctioned off, but Mr. Van Zyl declined to release it, stating that the municipality owes him money.

During the visit, he seemed to be open for negotiations about the issue.

It is recommended that the Administration investigates further and try to reach a settlement with Mr. Van Zyl in order to bring the matter to a close."

Councillor W Alexander enquired whether the municipality is covering the cost of the Buffel's license disc and whether the disposal of the vehicle constitutes irregular expenditure and possible legal repercussions, given that Mr. Van Zyl alleges that the municipality owes him money.

The Municipal Manager informed the meeting that the municipality is not covering the costs of the Buffel's license disc as the vehicle have been written off and that the Buffel was donated to the municipality, but never used. It is suggested that the matter be tabled to Council to consider disposal of the vehicle. The Municipal Manager further noted that the municipality had provided proof that no money is owed to Mr. Van Zyl.

RESOLVED

that Administration compiles a comprehensive report on disposal of the Buffel vehicle, to be tabled to Council for consideration.

BESLUIT

dat Administrasie 'n omvattende verslag oor die wegdoening van die Buffel-voertuig opstel om aan die Raad voorgelê te word vir oorweging.

**6.7 MPAC Annual Work Plan: 2026/2027
(2/1/2)**

The MPAC Annual Work Plan for 2026/2027 is attached as **annexure 6.7**.

RESOLVED

- (a) that the MPAC Annual Work Plan for 2026/2027, after consideration, be approved.*
- (b) that the Municipal Public Accounts Committee recommends to Council:

that the MPAC Annual Work Plan for 2026/2027 be approved by Council.*

7. QUESTIONS OR MATTERS RAISED BY COUNCILLORS

None / Geen

NOTED / AANGETEKEN

8. ADJOURNMENT

The meeting was adjourned at 11:25.

Approved on _____ with / without amendments.

COUNCILLOR J ROOI
CHAIRPERSON

MINUTES OF THE HYBRID SPECIAL MEETING OF THE COMMITTEE FOR HOUSING MATTERS, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON TUESDAY, 15 SEPTEMBER 2026 AT 11:00

NOTULE VAN DIE HIBRIEDE SPESIALE VERGADERING VAN DIE KOMITEE VIR BEHUISINGSAAANGELEENTHEDE, GEHOU OP DINSDAG, 15 SEPTEMBER 2026 OM 11:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer K Adams (Chairperson / Voorsitter) (DA)
 Councillor / Raadslid S de Bruin (DA)
 Councillor / Raadslid L Ngwane (EFF)
 Councillor / Raadslid P Daniels (DA)
 Councillor / Raadslid N Phatsoane (ANC)

Officials/ Amptenare

Mr / Mnr S Swartz (Director: Community Services / Direkteur: Gemeenskapsdienste)
 Ms / Me C Mackenzie (Manager: Housing / Bestuurder: Behuising)
 Ms / Me M Arendse-Smith (Manager: Administration / Bestuurder: Administrasie)
 (Virtual attendance)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor P Daniels to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid P Daniels om die vergadering met gebed te open.

NOTED / AANGETEKEN

2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION / AANSOEK OM VERLOF TOT AFWESIGHEID EN VERTROULIKHEID EN BOTSING BELANGE

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

None / Geen

NOTED / AANGETEKEN

Minutes: Special meeting Committee for Housing Matters
Notule: Spesiale vergadering Komitee vir Behuisingsaangeleenthede
15 September 2026

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

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

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind, as **byale 2.2**.

No conflict of interest was declared.
 Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

**3. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE
 CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN
 DEUR DIE VOORSITTER**

None / Geen

NOTED / AANGETEKEN

Councillor N Phatsoane joined the meeting at 11:12.

4. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

**4.1 Monthly reports of the Section Housing: July and August 2026
 Maandverslae van die Afdeling Behuising: Julie en Augustus 2026
 (9/1/2/4)**

The following monthly reports of the Section Housing are attached:

Die volgende maandverslae van die Afdeling Behuising word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 4.1(a) |
| (b) | August / Augustus 2026 | Annexure 4.1(b) |

RESOLVED

that the Committee for Housing Matters takes notice of the content of the monthly reports of the Section Housing for July and August 2026 and, after consideration, same be approved and accepted.

Minutes: Special meeting Committee for Housing Matters
Notule: Spesiale vergadering Komitee vir Behuisingsaangeleenthede
15 September 2026

BESLUIT

dat die Komitee vir Behuisingsaangeleenthede kennis neem van die maandverslae van die Afdeling Behuising vir Julie en Augustus 2026 en, na oorweging, genoemde verslae goedgekeur en aanvaar word.

5. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

5.1 Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality /
Memorandum van Verstandhouding tussen die Departement Militêre
Veterane en Munisipaliteit Witzenberg
(17/4/R)

A report from the Director: Community Services with annexure, dated 4 September 2026, is attached as **annexure 5.1**.

Councillor P Daniels enquired whether the recommendations in the memorandum apply to the entire municipality, as it includes facilitating a wellness centre for military veterans and other requests that fall outside the scope of the Housing Section.

The Director: Community Services informed the meeting that this agreement is with the Witzenberg Municipality and not with the Housing Committee. The memorandum's objective is to ensure that military veterans are included and recognized whenever opportunities and projects arise, and that the Housing Matters committee has acknowledged the agreement to recommend to Council.

RESOLVED

- (a) that notice be taken of the Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality.*
- (b) that the Committee for Housing Matters recommends to the Executive Mayoral Committee and Council:*
 - (i) that notice be taken of the Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality.*
 - (ii) that the Municipal Manager be authorised to sign the Memorandum of Understanding on behalf of Witzenberg Municipality.*

BESLUIT

- (a) dat kennis geneem word van die Memorandum van Verstandhouding tussen die Departement van Militêre Veterane en die Munisipaliteit Witzenberg.*

Minutes: Special meeting Committee for Housing Matters
Notule: Spesiale vergadering Komitee vir Behuisingsaangeleenthede
15 September 2026

- (b) *dat die Komitee vir Behuisingsaangeleenthede aan die Uitvoerende Burgemeesterskomitee en Raad aanbeveel:*
 - (i) *dat kennis geneem word van die Memorandum van Verstandhouding tussen die Departement van Militêre Veterane en die Munisipaliteit Witzenberg.*
 - (ii) *dat die Munisipale Bestuurder gemagtig word om die Memorandum van Verstandhouding namens Munisipaliteit Witzenberg te onderteken.*

6. COMMITTEE FOR HOUSING MATTERS-in-COMMITTEE

These items are dealt with in the confidential minutes.

MINUTES OF THE COMMITTEE FOR TECHNICAL SERVICES MEETING OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON WEDNESDAY, 16 SEPTEMBER 2026 AT 14:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR TEGNIESE DIENSTE VAN MUNISIPALITEIT WITZENBERG, GEHOUD OP WOENSDAG, 16 SEPTEMBER 2026 OM 14:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT

Councillors

Alderman / Raadsheer H Smit (Chairperson) (DA)
Alderman / Raadsheer D Swart (DA)
Councillor / Raadslid AL Gili (ANC)

Officials

Mr J Steyn (Director: Technical Services / Direkteur: Tegniese Dienste)
Mr H Taljaard (Senior Manager: Town Planning and Building Control / Senior Bestuurder: Stadsbeplanning en Boubehoer)
Mr N Jacobs (Senior Manager: Water and Sewerage / Senior Bestuurder: Water en Riolerings)
Mr E Lintnaar (Senior Manager: Streets and Stormwater / Senior Bestuurder: Strate en Stormwater)
Mr V Dyusha (Acting Senior Manager: Electro-Technical Services / Waarnemende Senior Bestuurder: Elektrotegniese Dienste)
Ms P Claasen (Senior Manager: Solid Waste and Cleansing Services / Senior Bestuurder: Vaste Afval- en Reinigingsdienste)
Mr O Gatyene (Manager: Fleet and Mechanical Workshop / Bestuurder: Vloot en Meganiese Werkswinkel)
Ms J Du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Alderman D Swart to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadsheer D Swart om die vergadering met gebed te open.

NOTED / AANGETEKEN

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

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

None / Geen

NOTED / AANGETEKEN

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

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

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED

3. MINUTES /NOTULE

3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspuitend uit die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the Committee for Technical Services meeting, held on 5 August 2026, are attached as **annexure 3.3**.

RESOLVED

that the minutes of the Committee for Technical Services meeting, held on 5 August 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Tegniese Dienste, gehou op 5 Augustus 2026, goedgekeur en deur die Voorsitter onderteken word.

**4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY CHAIRPERSON
VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE
VOORSITTER**

None / Geen

NOTED / AANGETEKEN**5. INTERVIEWS WITH DELEGATIONS
ONDERHOUD MET AFGEVAARDIGDES**

None / Geen

NOTED / AANGETEKEN**6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE****6.1 Monthly report of the Electrical Department: July 2026
Maandverslag van die Departement Elektrisiteit: Julie 2026
(9/1/2/3)**

The monthly report of the Electrical Department for July 2026 is attached as **annexure 6.1**.

Minutes: Committee for Technical Services
Notule: Komitee vir Tegniese Dienste
16 September 2026

The committee raised the following concerns:

- Residents have filed complaints regarding inaccurate information provided by the Electrical Department when enquiring about new electrical box installations. The Electrical Department informed residents that services for installations of municipal electrical boxes are no longer available due to the absence of an active service provider.
- The control room has received reports regarding non-functional streetlights at Owen and Murchison Streets in Ceres, with reference numbers B615/9, B-1319/9 and B-1350/9, which have been faulty for almost two months.

The Acting Senior Manager: Electro-Technical Services informed the meeting that the Electrical Department accepts applications for the installation of new electrical boxes and follows established procedures when individuals submit requests for electrical boxes.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly report of the Electrical Department for July 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslag van die Departement Elektrisiteit vir Julie 2026 en, na oorweging, genoemde verslag aanvaar word.

**6.2 Monthly report of the Department Town Planning and Building Control:
 July 2026
 Maandverslag van die Departement Stadsbeplanning en Boubeheer:
 Julie 2026
 (9/1/2/3)**

The monthly report of the Department Town Planning and Building Control for July 2026 is attached as **annexure 6.2**.

Alderman D Swart enquired about the number of building plans received by the Department Town Planning and Building Control during July 2026 as well as the turnaround time for the approval of the building plans.

The Senior Manager: Town Planning and Building Control informed the meeting that 22 building plans were submitted during July 2026. The turnaround time for processing applications is 30 days, provided that all compliance requirements are met, and 60 days for larger building plans exceeding 55 square metres in area.

Minutes: Committee for Technical Services
Notule: Komitee vir Tegniese Dienste
16 September 2026

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly report of the Department Town Planning and Building Control for July 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslag van die Departement Stadsbeplanning en Boubeheer vir Julie 2026 en, na oorweging, genoemde verslag aanvaar word.

6.3 Monthly report of the Department Water and Sewerage: July 2026
Maandverslag van die Departement Water en Riolering: Julie 2026
(9/1/2/3)

The monthly report of the Department Water and Sewerage for July 2026 is attached as **annexure 6.3**.

Councillor AL Gili raised concerns regarding significant water losses resulting from water leakages. It was noted that most of the leakages occur at private residential properties where residents often lack the financial means to undertake the necessary repairs themselves.

The Senior Manager: Water and Sewerage informed the meeting that water leakages are being addressed at both municipal and privately owned residential properties, including indigent households.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly report of the Department Water and Sewerage for July 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslag van die Departement Water en Riolering vir Julie 2026 en, na oorweging, genoemde verslag aanvaar word.

6.4 Monthly report of the Department Streets and Storm Water: July 2026
Maandverslag van die Departement Strate en Stormwater: Julie 2026
(9/1/2/3)

The monthly report of the Department Streets and Storm Water for July 2026 is attached as **annexure 6.4**.

Minutes: Committee for Technical Services
Notule: Komitee vir Tegniese Dienste
16 September 2026

Councillor AL Gili enquired regarding the timeframe of when speed bumps will be installed.

The Senior Manager: Streets and Stormwater informed the meeting that inspections are being conducted at locations where complaints have been received and that quotations for the installation of speed bumps are being sourced. Furthermore, the speed bumps are scheduled to be installed during October.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly report of the Department Streets and Storm Water for July 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslag van die Departement Strate en Stormwater vir Julie 2026 en, na oorweging, genoemde verslag aanvaar word.

6.5 Monthly report of the Department Solid Waste and Cleansing Services: July 2026
Maandverslag van die Departement Vaste Afval- en Reinigingsdienste: Julie 2026
(9/1/2/3)

The monthly report of the Department Solid Waste and Cleansing Services for July 2026 is attached as **annexure 6.5**.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly report of the Department Solid Waste and Cleansing Services for July 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslag van die Departement Vaste Afval- en Reinigingsdienste vir Julie 2026 en, na oorweging, genoemde verslag aanvaar word.

Minutes: Committee for Technical Services
Notule: Komitee vir Tegniese Dienste
16 September 2026

**6.6 Monthly report of the Department Fleet and Mechanical Workshop:
 July 2026
 Maandverslag van die Departement Vloot en Meganiese Werkswinkel:
 Julie 2026
 (9/1/2/3)**

The monthly report of the Department Fleet and Mechanical Workshop for July 2026 is attached as **annexure 6.6**.

Alderman D Swart enquired whether there are new vehicles or tractors at the depot.

The Director: Technical Services informed the meeting of the following:

- During the month of August refuge compacters and hook lift trucks were delivered.
- The municipality received tractors which was part of the plant purchased through Cape Winelands District Municipality relating to the R5 million Cleaning Project allocation.
- Confirmation was received that high response vehicles for the Traffic Department would be delivered by Volkswagen, Worcester as well as a Volkswagen sedan which will be allocated to the Department Community Services.
- New fleet machinery has been delivered for this financial year.

RESOLVED

that the Committee for Technical Services takes notice of the content of the monthly report of the Department Fleet and Mechanical Workshop for July 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Tegniese Dienste kennis neem van die inhoud van die maandverslag van die Departement Vloot en Meganiese Werkswinkel vir Julie 2026 en, na oorweging, genoemde verslag aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

**8. URGENT MATTERS SUBMITTED AFTER DISPATCHING OF THE AGENDA
 DRINGENDE SAKE NA AFSENDING VAN DIE AGENDA**

**8.1 Changing of Philip and Eike Streets, Ceres to one-way streets
 (16/4/2 & 17/7/4/2)**

The following documents are attached:

- (a) Letter from Gericke Primary School, dated 18 August 2026: **Annexure 8.1(a)**.
- (b) Memorandum from Senior Manager: Streets and Stormwater, dated 14 September 2026: **Annexure 8.1(b)**.

RESOLVED

that the Committee for Technical Services recommends to the Mayoral Committee and Council:

- (a) *that Philip Street, from Van Riebeeck to Owen Street, Ceres be changed to a one-way street in an easterly direction.*
- (b) *that Eike Street, from Owen to Van Riebeeck Street, Ceres be changed to a one-way street in a westerly direction.*
- (c) *that the required road signs and signage for one-way streets according to the South African Traffic Signs Manual be placed.*
- (d) *that in accordance with Section 35(2) of the Witzenberg Municipality's By-law relating to Streets (Provincial Gazette for Western Cape no. 6307 of 14 October 2005) notice be given of such intention in the local newspaper in at least two official languages.*
- (e) *that in accordance with Section 35(3) of the Witzenberg Municipality's By-law relating to Streets (Provincial Gazette for Western Cape no. 6307 of 14 October 2005) any objection against the intended action must be delivered in writing to the Municipal Manager within 30 days from the date of notification for submission to Council to decide upon it.*

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 14:36.
 Die vergadering verdaag om 14:36.

Minutes: Committee for Technical Services
Notule: Komitee vir Tegniese Dienste
16 September 2026

Approved on _____ with / without amendments.

ALDERMAN HJ SMIT
CHAIRPERSON

MINUTES OF THE MEETING OF THE COMMITTEE FOR LOCAL ECONOMIC DEVELOPMENT AND TOURISM OF WITZENBERG MUNICIPALITY, HELD IN THE TOWN HALL, VOORTREKKER STREET, CERES ON THURSDAY, 17 SEPTEMBER 2026 AT 14:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR PLAASLIKE EKONOMIESE ONTWIKKELING EN TOERISME VAN MUNISIPALITEIT WITZENBERG, GEHOU OP DONDERDAG, 17 SEPTEMBER 2026 OM 14:00 IN DIE STADSAAL, VOORTREKKERSTRAAT, CERES

PRESENT / TEENWOORDIG

Councillors / Raadslede

Alderman / Raadsheer JJ Visagie (Chairperson / Voorsitter) (DA)
 Councillor / Raadslid P Daniels (DA)
 Councillor / Raadslid GG Laban (Witzenberg Aksie)
 Councillor / Raadslid N Nogcinisa (ANC)

Officials / Amptenare

Mr / Mnr D Nasson (Municipal Manager / Munisipale Bestuurder)
 Mr / Mnr R Fick (Manager: Local Economic Development / Bestuurder: Plaaslike Ekonomiese Ontwikkeling)
 Ms / Me R Hendricks (Manager: Communication and Marketing / Bestuurder: Kommunikasie en Bemarking)
 Ms / Me M Arendse-Smith (Manager: Administration / Bestuurder: Administrasie)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor P Daniels to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid P Daniels om die vergadering met gebed te open.

NOTED / AANGETEKEN

**2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST DECLARATION
 AANSOEKE OM VERLOF TOT AFWESIGHEID EN VERKLARING VAN BELANGE**

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

A written application for leave of absence from the meeting, dated 17 September 2026, was received from Councillor KA Robyn.

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

RESOLVED

- (a) that the written application for leave of absence from the meeting, received from Councillor KA Robyn, be approved and accepted.*
- (b) that the apology for absence from the meeting, received from the Director: Corporate Services, be accepted.*

BESLUIT

- (a) dat die skriftelike aansoek om verlof tot afwesigheid van die vergadering, ontvang vanaf raadslid KA Robyn, goedgekeur en aanvaar word.*
- (b) dat die verskoning vir afwesigheid van die vergadering, ontvang vanaf die Direkteur: Korporatiewe Dienste, aanvaar word.*

2.2 Consideration of application for leave of absence: 6 August 2026
Aansoek om verlof tot afwesigheid: 6 August 2026
(3/1/2/1)

A verbal application for leave of absence from the meeting held on 6 August 2026, was received from Councillor N Nogcinisa.

The committee unanimously resolved on 6 August 2026 that the application for leave of absence from the meeting, received from Councillor N Nogcinisa, be held in abeyance until the next committee meeting for submission and consideration of the written application for leave of absence.

An application for leave of absence from Councillor N Nogcinisa, dated 3 September 2026, is attached as **annexure 2.2**.

RESOLVED

that the written application for leave of absence from Councillor N Nogcinisa for the meeting held on 6 August 2026, be approved and accepted.

BESLUIT

dat die skriftelike aansoek om verlof tot afwesigheid vanaf raadslid N Nogcinisa vir die vergadering gehou op 6 Augustus 2026, goedgekeur en aanvaar word.

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

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.3**.

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **bylae 2.3**.

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES / NOTULES

3.1 Corrections to the minutes / Wysigings aan die notule (3/1/2/3)

Councillor P Daniels requested that resolution 6.1 of 6 August 2026, which reads as follows:

"that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Local Economic Development for May and June 2026 and, after consideration, same be accepted."

be amended and changed to read:

- "(a) that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Local Economic Development for May and June 2026 and, after consideration, same be accepted.
- (b) that the municipality investigates and reports back to the Committee for Local Economic Development and Tourism, in the new term of Council, regarding the role of agriculture in activities of Council."

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspuitend uit die notule (3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Local Economic Development and Tourism, held on 6 August 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme, gehou op 6 Augustus 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Local Economic Development and Tourism, held on 6 August 2026, be approved with amendments and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme, gehou op 6 Augustus 2026, goedgekeur word met wysigings en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF Sake INGEDIEN DEUR DIE VOORSITTER

The Chairperson conveyed gratitude and appreciation to the committee members for their dedication and respect during the term, noting that it is the last Committee meeting of the current Council's term. Furthermore, recognition and gratitude were extended to the Municipal Manager, administrative officials and all external role-players within Witzenberg for their dedicated efforts, valuable support and positive contributions throughout the Chairperson's term on the committee.

NOTED / AANGETEKEN

**5. INTERVIEWS WITH DELEGATIONS
 ONDERHOUDE MET AFGEVAARDIGDES**

None / Geen

NOTED / AANGETEKEN

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

6.1 Monthly reports of the Section Local Economic Development: July and August 2026
Maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling: Julie en Augustus 2026
(9/1/2/4)

The following monthly reports of the Section Local Economic Development are attached:

Die volgende maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 6.1(a) |
| (b) | August / Augustus 2026 | Annexure 6.1(b) |

Councillor P Daniels raised the following concerns:

- Whether there is any progress regarding the Community Work Programme, what it entails and whether it is National or Provincial?
- The reason the municipality requested the Tulbagh canning factory's labour profile during the engagement.

The Manager: Local Economic Development informed the meeting of the following:

- COGTA, on a national level, is currently directing the Community Work Programme and assessing whether better opportunities can be developed for the current participants.
- The current challenges involve severe budget cuts and the administrative personnel who lack dedicated office space to perform their duties and currently working remotely, with ongoing engagements to provide appropriate and adequate workspace.
- The plan is to establish a reference committee, which would be advertised before the end of the year. The purpose of the committee will be to provide guidance and identifying any challenges regarding the community work programme and placement of workers.

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17 September 2026

- The labour profile of Tulbagh canning factory was requested during the engagement to identify where the permanent and temporary workers came from, enabling the municipality to determine a possible solution and assess the employment consequences experienced by workers following the factory's closure.
- The Department of Labour was requested to join at the Municipal Imbizo to assist with the registering of the unemployed.

RESOLVED

that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Local Economic Development for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die maandverslae van die Afdeling Plaaslike Ekonomiese Ontwikkeling vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

Councillor GG Laban joined the meeting at 14:31.

6.2 Monthly reports of the Section Tourism: July and August 2026
Maandverslae van die Afdeling Toerisme: Julie en Augustus 2026
(9/1/2/1)

The following monthly reports of the Section Tourism are attached:

Die volgende maandverslae van die Afdeling Toerisme word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 6.2(a) |
| (b) | August / Augustus 2026 | Annexure 6.2(b) |

The committee raised the following concerns:

- Enquiries as to the route for Ceres marathon as the traffic is heavily congested at Lyell Street, Ceres.
- Whether the Ceres marathon will only be taking place in Michell's Pass for this year due to the reconstruction of the pass?
- Feedback required regarding the progress of the rebuilding of the road in Michell's Pass.
- Whether the Tourism offices withing Witzenberg would be invited to participate in committee meetings in future.
- Whether a list of all the historic buildings within the Witzenberg jurisdiction is available.
- Feedback required regarding the lease of the Toll House.

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The Municipal Manager informed the meeting of the following:

- Lyell Street in Ceres has been designated as the route for this year's Ceres marathon due to ongoing reconstruction in Michell's Pass, for which no completion timeline has been established. All documents in this regard have been duly submitted.
- The process to register all historic buildings within Witzenberg has commenced and also reaching out to private owners and Heritage to provide any information.
- The lessee of the Toll House has been given notice to inform by tomorrow whether still interested to continue with the lease. Quotations obtained in the meantime for the rethatching of the roof and sent to Heritage for inputs. Fencing also to be considered to protect and safeguard the asset.
- Engagements will be held with all stakeholders to possibly attend a committee meeting on a quarterly basis.

The Manager: Communication and Marketing informed the meeting of the following:

- The Tourism offices are operating well.
- Concerns raised at the Wolseley Tourism meeting regarding the safety of tourism establishments within the district as the attacks and level of violence are increasing.
- The first Tulbagh Thirsti Spring Half Marathon event was held during August 2026 and was a huge success.
- The upcoming events are Ceres Marathon during October and the Cherry Festival in December 2026.

RESOLVED

that the Committee for Local Economic Development and Tourism takes notice of the content of the monthly reports of the Section Tourism for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Plaaslike Ekonomiese Ontwikkeling en Toerisme kennis neem van die inhoud van die maandverslae van die Afdeling Toerisme vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 14:50. / Die vergadering verdaag om 14:50.

ALDERMAN JJ VISAGIE
CHAIRPERSON

MINUTES OF THE MEETING OF THE COMMITTEE FOR COMMUNITY DEVELOPMENT OF WITZENBERG MUNICIPALITY, HELD VIRTUALLY ON TUESDAY, 22 SEPTEMBER 2026 AT 10:00

NOTULE VAN DIE VERGADERING VAN DIE KOMITEE VIR GEMEENSKAPSONTWIKKELING VAN MUNISIPALITEIT WITZENBERG, VIRTUEEL GEHOU OP DINSDAG, 22 SEPTEMBER 2026 OM 10:00

PRESENT / TEENWOORDIG

Councillors / Raadslede

Councillor / Raadslid JF Nel (Executive Deputy Mayor) (Chairperson / Voorsitter) (ICOSA)
 Councillor / Raadslid G Franse (DA)
 Councillor / Raadslid S de Bruin (DA)
 Councillor / Raadslid K Yisa (ANC)

Officials / Amptenare

Mr / Mnr S Swartz (Director: Community Services / Direkteur: Gemeenskapsdienste)
 Mr / Mnr M Green (Senior Manager: Protection Services / Senior Bestuurder: Beskermingsdienste)
 Ms / Me A Lambrecht Vertue (Manager: Fire, Rescue and Disaster Management / Bestuurder: Brand-, Reddings- en Rampbestuur)
 Ms / Me WJ Hanekom (Manager: Social Development / Bestuurder: Maatskaplike Ontwikkeling)
 Mr / Mnr R Africa (Acting Manager: Resorts and Swimming Pools / Waarnemende Bestuurder: Oorde en Swembaddens)
 Ms / Me J du Toit (Intern: Administration / Praktikant: Administrasie)

Other representatives / Ander verteenwoordigers

Lt-Col Dawede (South African Police Services PA Hamlet and Op-Die-Berg satellite office / Suid-Afrikaanse Polisie diens PA Hamlet en Op-Die-Berg satellietkantoor)
 Col Dlamini (South African Police Service: Ceres)
 Ms / Me C Botha (The Haven Night Shelter / Die Haven Nagskuiling)

1. OPENING AND WELCOME / OPENING EN VERWELKOMING

The Chairperson welcomed everyone present and requested Councillor S de Bruin to open the meeting with prayer.

Die Voorsitter heet almal teenwoordig welkom en versoek raadslid S de Bruin om die vergadering met gebed te open.

NOTED / AANGETEKEN

**2. LEAVE OF ABSENCE AND CONFIDENTIALITY AND CONFLICT OF INTEREST
DECLARATION / VERLOF TOT AFWESIGHEID EN VERTROULIKHEID EN
BOTSING VAN BELANGE VERKLARING**

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

Apologies for absence from the meeting were received from the Manager: Amenities and Environment; Manager: Libraries and Head: Law Enforcement.

RESOLVED

that the apologies for absence from the meeting, received from the Manager: Amenities and Environment, Manager: Libraries and Head: Law Enforcement be accepted.

BESLUIT

dat die verskonings vir afwesigheid van die vergadering, ontvang vanaf die Bestuurder: Geriewe en Omgewing, Bestuurder: Biblioteke en Hoof: Wetstoepassing, aanvaar word.

**2.2 Consideration of application for leave of absence: Councillor K Yisa:
13 August 2026 / Aansoek om verlof tot afwesigheid : Raadslid K Yisa:
13 Augustus 2026
(3/1/2/1)**

A verbal application for leave of absence was offered by Councillor K Yisa for the meeting held on 13 August 2026.

The Committee for Community Development resolved on 13 August 2026 that the verbal application for leave of absence from Councillor Yisa be held in abeyance until the next committee meeting for the submission and consideration of the written application for leave of absence.

A written application for leave of absence from Councillor K Yisa, dated 9 September 2026, is attached as **annexure 2.2**.

RESOLVED

that the written application for leave of absence from Councillor K Yisa for the meeting held on 13 August 2026 be approved and accepted.

BESLUIT

dat die skriftelike aansoek om verlof tot afwesigheid vanaf raadslid K Yisa vir die vergadering gehou op 13 Augustus 2026 goedgekeur en aanvaar word.

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

The Confidentiality and Conflict of Interest Declaration is attached as **annexure 2.3**.

Die Vertroulikheid en Botsing van Belange Verklaring word ingebind as **bylae 2.3**.

No conflict of interest was declared.
Geen botsing van belange was verklaar.

NOTED / AANGETEKEN

3. MINUTES / NOTULE

3.1 Corrections to the minutes / Wysigings aan die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

3.2 Matters arising from the minutes / Sake voortspruitend uit die notule
(3/1/2/3)

None / Geen

NOTED / AANGETEKEN

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

The minutes of the meeting of the Committee for Community Development, held on 13 August 2026, are attached as **annexure 3.3**.

Die notule van die vergadering van die Komitee vir Gemeenskapsontwikkeling, gehou op 13 Augustus 2026, word ingebind as **bylae 3.3**.

RESOLVED

that the minutes of the meeting of the Committee for Community Development, held on 13 August 2026, be approved and signed by the Chairperson.

BESLUIT

dat die notule van die vergadering van die Komitee vir Gemeenskapsontwikkeling, gehou op 13 Augustus 2026, goedgekeur en deur die Voorsitter onderteken word.

4. STATEMENTS, ANNOUNCEMENTS OR MATTERS RAISED BY THE CHAIRPERSON / VERKLARINGS, MEDEDELINGS OF SAKE INGEDIEN DEUR DIE VOORSITTER

The Chairperson conveyed appreciation to the committee members, the Director: Community Services and officials for their dedicated contributions to the committee during his term as Chairperson of the committee.

Councillor S de Bruin conveyed gratitude to the dedicated personnel who serve the community, in particular the Social Services Section; Haven Night Shelter and the South African Police Services, all of whom have consistently demonstrated productivity in addressing complaints and fulfilling their commitment to community service.

The Director: Community Services expressed gratitude to the Chairperson for his leadership within this committee and extended best wishes to the Councillors for the upcoming elections.

NOTED / AANGETEKEN

5. INTERVIEWS WITH DELEGATIONS / ONDERHOUDE MET AFGEVAARDIGDES

5.1 South African Police Services (SAPS) / Suid-Afrikaanse Polisie (SAPD) (17/07/1/R)

The reports of the South African Police Services were presented verbally.

Die verslae van die Suid-Afrikaanse Polisie word mondeling gelewer.

(a) Ceres

Lt-Colonel Dlamini reported the following:

- This past Saturday an incident occurred in which a child was struck by a truck at the traffic intersection on the corner of Voortrekker and Vos Streets, Ceres where Capitec Bank is situated. The matter is of serious concern as pedestrians frequently occupy the pavements at that intersection, resulting in limited visibility of individuals crossing the road.
- A homicide occurred at Vyeboom Street, Bella Vista where the streetlights are currently non-functional.

- The streetlights located at Geelhout and Swarthout Streets, Bella Vista as well as those on Eluxolweni Avenue, Nduli are currently non-functional and often where assaults take place. Furthermore, it was requested that the municipality assist in restoring the lighting infrastructure in these areas.

(b) Prince Alfred's Hamlet / Op die Berg

Lt-Colonel Dawede reported that the Op-die-Berg Satellite Police Station operates five days a week to provide services to the community. Furthermore, that feedback is required regarding streetlights for the Prince Alfred's Hamlet phases as mentioned in the previous meeting.

The Director: Community Services informed the meeting that discussions were held with the Electrical Department, noting that the infrastructure is insufficient to erect streetlights in the phases area.

RESOLVED

- (a) that the Committee for Community Development takes notice of the content of the reports submitted verbally by the South African Police Services and, after consideration, same be accepted.*
- (b) that the Director: Community Services and Senior Manager: Traffic Services engage with the Directorate Technical Services regarding the concerns raised about the traffic intersection on the corner of Voortrekker and Vos Streets, Ceres and report back to the committee with possible solutions.*

BESLUIT

- (a) dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die mondelinge verslae gelewer deur die Suid-Afrikaanse Polisiediens en, na oorweging, genoemde verslae aanvaar word.*
- (b) dat die Direkteur: Gemeenskapsdienste en Senior Bestuurder: Verkeersdienste met die Direktoraat Tegniese Dienste gesprek voer oor die bekommernisse wat geopper is rakende die verkeerskruising op die hoek van Voortrekker- en Vosstraat, Ceres en terugvoering aan die komitee gee met moontlike oplossings.*

5.2 Community Services: The Haven Night Shelter: Monthly reports for July and August 2026 / Gemeenskapsdienste: Die Haven Nagskuiling: Maandverslae vir Julie en Augustus 2026 (17/16/1)

The following monthly reports of the Haven Night Shelter are attached:
Die volgende maandverslae van die Haven Nagskuiling word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 5.2(a) |
| (b) | August / Augustus 2026 | Annexure 5.2(b) |

The Manager of The Haven Night Shelter noted that the shelter is operating well and expressed appreciation for the soup kitchen donations. Furthermore, The Haven Night Shelter was taken to court for evicting individuals, but the court ruled that the shelter is not a home and when clients are terminated it does not constitute an eviction.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Haven Night Shelter for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Haven Nagskuiling vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

6. DELEGATED POWERS / GEDELEGEERDE BEVOEGDHEDE

**6.1 Monthly reports of the Section Social Services: July and August 2026
Maandverslae van die Afdeling Maatskaplike Dienste: Julie en
Augustus 2026
(9/1/2/4)**

The following monthly reports of the Section Social Services are attached:

Die volgende maandverslae van die Afdeling Maatskaplike Dienste word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 6.1(a) |
| (b) | August / Augustus 2026 | Annexure 6.2(b) |

The Manager: Social Development informed the meeting that the Social Services Section is currently establishing the youth forums in all the areas of Witzenberg.

The Director: Community Services informed the meeting that the initiative addressing the backlog of indigent cases initially amounted to 600 applications and has been reduced to 64 indigent applications that need to be finalised.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Social Services for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Maatskaplike Dienste vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

6.2 Monthly reports of the Section Libraries: July and August 2026 Maandverslae van die Afdeling Biblioteke: Julie en Augustus 2026 (9/1/2/4)

The following monthly reports of the Section Libraries are attached:

Die volgende maandverslae van die Afdeling Biblioteke word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 6.2(a) |
| (b) | August / Augustus 2026 | Annexure 6.2(b) |

The Director: Community Services informed the meeting that construction with the new Nduli Library is progressing very slow as there are challenges with the contractor.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Libraries for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Biblioteke vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

6.3 Monthly reports of the Section Amenities and Environment: July and August 2026 Maandverslae van die Afdeling Geriewe en Omgewing: Julie en Augustus 2026 (9/1/2/4)

The following monthly reports of the Section Amenities and Environment are attached:

Die volgende maandverslae van die Afdeling Geriewe en Omgewing word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | July / Julie 2026 | Annexure 6.3(a) |
| (b) | August / Augustus 2026 | Annexure 6.3(a) |

The Director: Community Services informed the meeting that there are engagements regarding the upgrade of the Nduli stadium and that a committee has been established for the purpose of seeking funding for the stadium. Furthermore, that a Sport Forum meeting was held on 15 September 2026, with the next meeting scheduled for 15 October 2026.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Amenities and Environment for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Geriewe en Omgewing vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

6.4 Monthly reports of the Section Resorts and Swimming Pools: June, July and August 2026 / Maandverslae van die Afdeling Oorde en Swembaddens: Junie, Julie en Augustus 2026 (9/1/2/4)

The following monthly reports of the Section Resorts and Swimming Pools are attached:

Die volgende maandverslae van die Afdeling Oorde en Swembaddens word ingebind:

- | | | |
|-----|------------------------|------------------------|
| (a) | June / Junie 2026 | Annexure 6.4(a) |
| (b) | July / Julie 2026 | Annexure 6.4(b) |
| (c) | August / Augustus 2026 | Annexure 6.4(c) |

Councillor G Franse expressed appreciation to the team at the Pine Forest Resort for their dedicated efforts in restoring the resort after the heavy storm that occurred in May 2026.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Resorts and Swimming Pools for June, July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Oorde en Swembaddens vir Junie, Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

6.5 Monthly reports of the Section Fire, Rescue and Disaster Management Services: July and August 2026 / Maandverslae van Afdeling Brand-, Redding- en Rampbestuursdienste: Julie en Augustus 2026 (9/1/2/4)

The following monthly reports of the Section Fire, Rescue and Disaster Management Services are attached:

Die volgende maandverslae van die Afdeling Brand-, Redding- en Rampbestuursdienste word ingebind:

- (a) July / Julie 2026 **Annexure 6.5(a)**
- (b) August / Augustus 2026 **Annexure 6.5(b)**

Councillor G Franse requested feedback regarding the fire trucks for Op-die-Berg, as previously enquired.

The Director: Community Services informed the meeting that engagements were held with the Cape Winelands District Municipality and Stellenbosch Municipality regarding a fire truck, which has been approved to be transferred. Furthermore, there are plans to appointment two learner firefighters and six firefighters that will be working shifts at the Op-die-Berg Fire Station.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Fire, Rescue and Disaster Management Services for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Brand-, Redding- en Rampbestuursdienste vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

6.6 Monthly reports of the Section Traffic Services: July and August 2026 Maandverslag van die Afdeling Verkeersdienste: Julie en August 2026 (9/1/2/1)

The following monthly reports of the Section Traffic Services are attached:

Die volgende maandverslae van die Afdeling Verkeersdienste word ingebind:

- (a) July / Julie 2026 **Annexure 6.6(a)**
- (b) August / Augustus 2026 **Annexure 6.6(b)**

The Senior Manager: Protection Services informed the meeting of the following:

- Appreciation was expressed to the Committee and well wishes conveyed for the upcoming elections.
- An attempted robbery occurred at Ceres Mica, resulting in a successful apprehension. Appreciation was expressed to the Section Law Enforcement for their swift response to the incident.
- The Law Enforcement Advancement Programme (LEAP) received approval for Witzenberg Municipality to appoint twenty LEAP officers, with training commencing end of September 2026.

RESOLVED

that the Committee for Community Development takes notice of the content of the monthly reports of the Section Traffic Services for July and August 2026 and, after consideration, same be accepted.

BESLUIT

dat die Komitee vir Gemeenskapsontwikkeling kennis neem van die inhoud van die maandverslae van die Afdeling Verkeersdienste vir Julie en Augustus 2026 en, na oorweging, genoemde verslae aanvaar word.

7. RESERVED POWERS / GERESERVEERDE BEVOEGDHEDE

None / Geen

NOTED / AANGETEKEN

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

None / Geen

NOTED / AANGETEKEN

9. ADJOURNMENT / VERDAGING

The meeting adjourned at 10:45. / Die vergadering verdaag om 10:45.

Minutes: Committee of Community Development
Notule: Komitee vir Gemeenskapsontwikkeling
22 September 2026

Approved on _____ with / without amendments.

COUNCILLOR JF NEL
CHAIRPERSON



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.

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) *The statement must include—*

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

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

budgeted for in the municipality's approved budget.

(4) *The statement to the provincial treasury must be in the format of a signed document and in electronic format.*

(5) *The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after 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 / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in excess 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 million.

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 opgehoopde debiteure-invorderingsteiken vir die jaar is 94%, en die werklike opgehoopde 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 verhalings 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

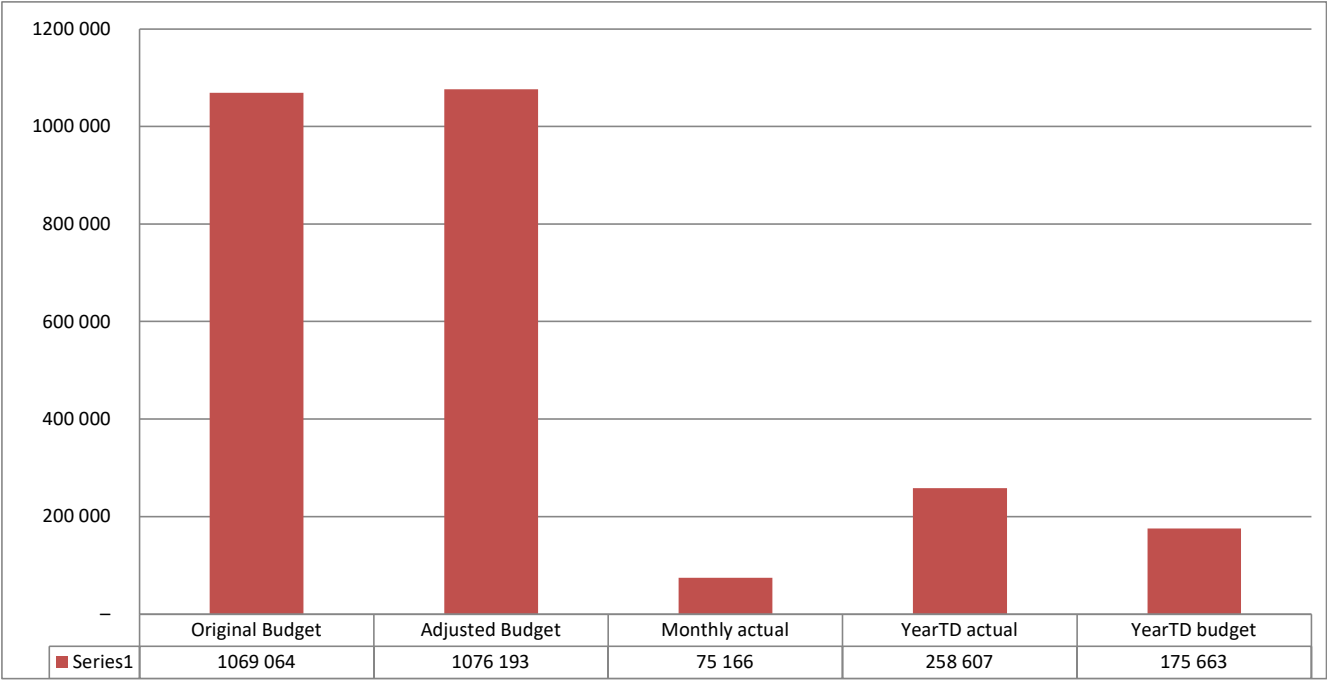
Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Augustus 2026.

C OPSOMMING

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

UITVOERENDE BURGEMEESTER: MNR TE ABRAHAMS

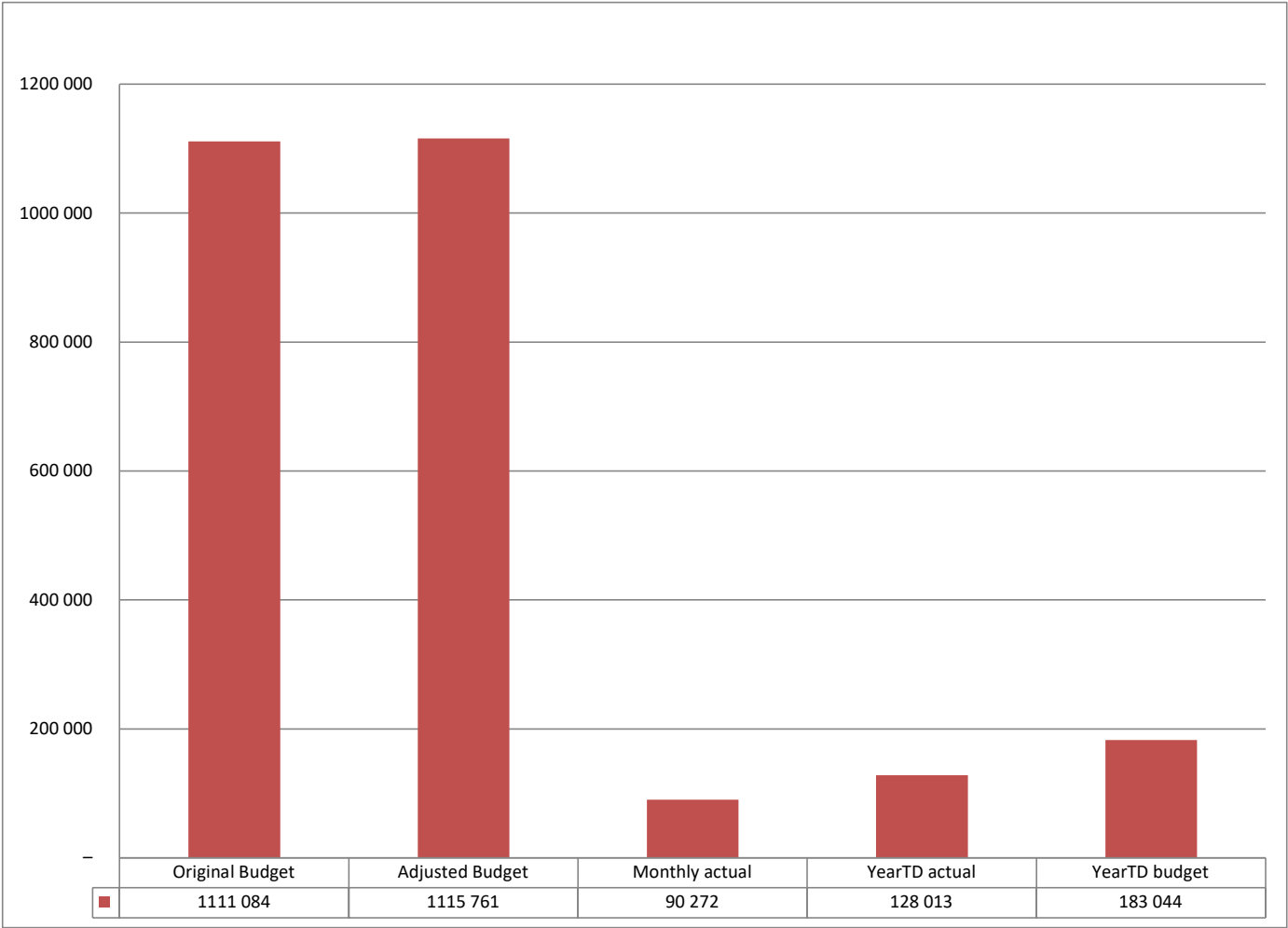
TOTAL OPERATIONAL REVENUE R'000



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.

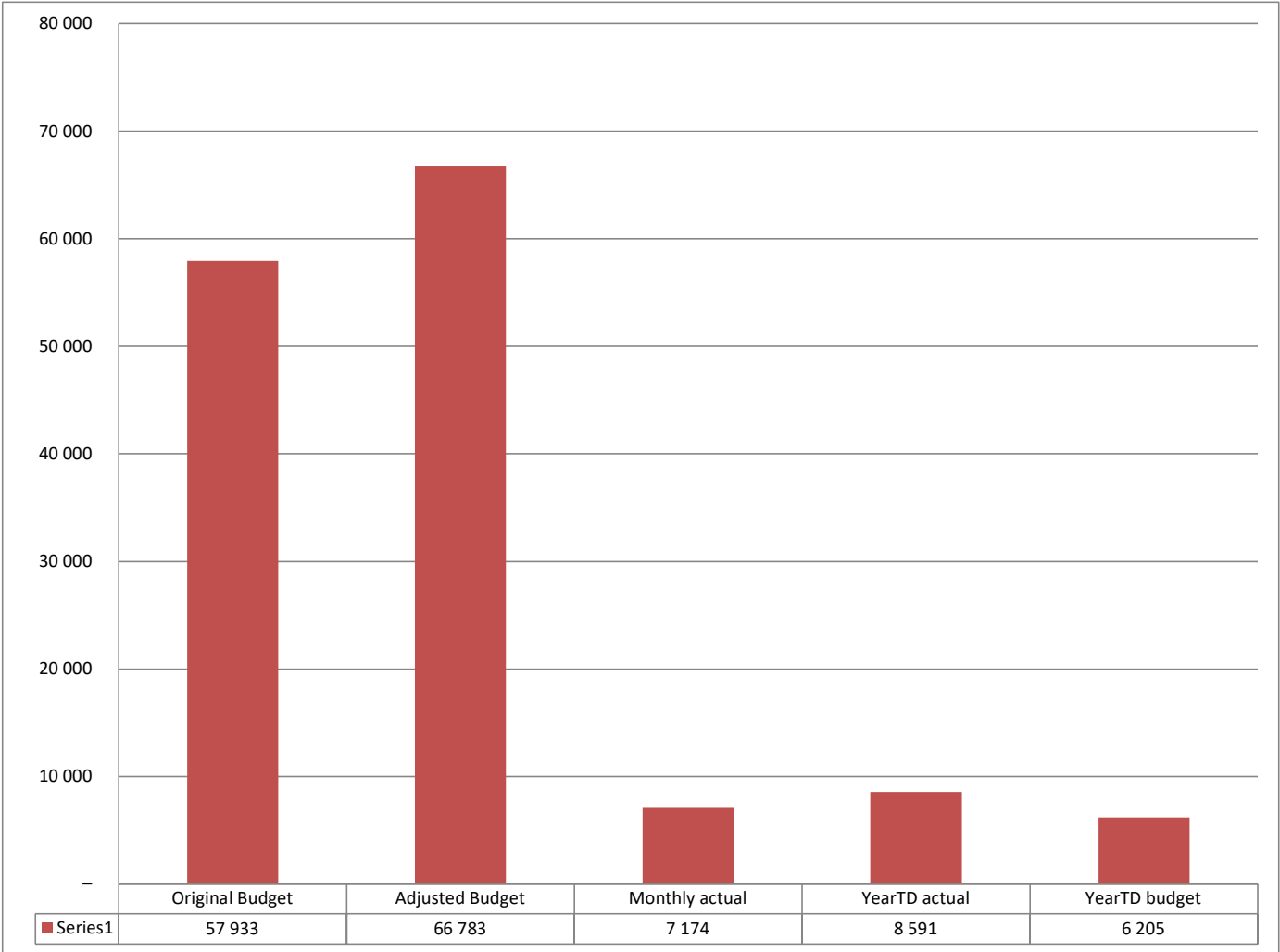
TOTAL OPERATIONAL EXPENDITURE R'000



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							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
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 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
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					YTD Variance	YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget			
R thousands										
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						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands								%	
Revenue - Functional	1								
Municipal governance and administration		148 594	170 936	170 936	9 915	62 891	26 868	36 023	134%
Executive and council		37	35	35	3	6	6	0	3%
Mayor and Council		37	35	35	3	6	6	0	3%
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%
Administrative and Corporate Support		0	12	12	-	-	2	(2)	-100%
Asset Management		-	-	-	-	-	-	-	-
Finance		147 995	164 579	164 579	9 909	62 843	26 719	36 124	135%
Fleet Management		300	5 462	5 462	-	-	-	-	-
Human Resources		183	747	747	-	39	125	(85)	-68%
Information Technology		-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	6	6	-	-	1	(1)	-100%
Property Services		-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-
Supply Chain Management		79	95	95	3	3	16	(13)	-82%
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%
Community and social services		170 413	156 942	156 942	214	69 737	24 822	44 915	181%
Aged Care		157 973	135 648	135 648	180	69 673	22 608	47 065	208%
Agricultural		-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		377	296	296	7	12	49	(37)	-75%
Child Care Facilities		-	-	-	-	-	-	-	-
Community Halls and Facilities		368	1 610	1 610	16	33	77	(44)	-57%
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%
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%
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%
Sports Grounds and Stadiums		5 315	154	154	13	31	26	6	22%
Public safety		24 574	18 431	18 457	4 134	4 674	3 072	1 602	52%
Civil Defence		-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-
Fire Fighting and Protection		911	8	8	0	0	1	(1)	-90%
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%
Pounds		-	-	-	-	-	-	-	-
Housing		10 039	12 428	12 428	14	30	108	(77)	-72%
Housing		10 039	12 428	12 428	14	30	108	(77)	-72%

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

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

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 - Cemeteries		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 & Swimming 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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
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)										
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
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							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	1									
Vote 1 - Financial Services		45 180	-	-	-	-	-	-	-	-
1.1 - Director: Finance		-	-	-	-	-	-	-	-	-
1.2 - Income		-	-	-	-	-	-	-	-	-
1.3 - Financial Administration		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 - Cemeteries		-	-	-	-	-	-	-	-	-
2.3 - Housing		-	-	-	-	-	-	-	-	-
2.4 - Libraries		-	-	-	-	-	-	-	-	-
2.5 - Resorts & Swimming 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										
Vote 1 - Financial Services	1	278	50	50	-	-	8	(8)	-100%	50
1.1 - Director: Finance		278	50	50	-	-	8	(8)	-100%	50
1.2 - Income		-	-	-	-	-	-	-	-	-
1.3 - Financial Administration		-	-	-	-	-	-	-	-	-
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 - Cemeteries		-	-	-	-	-	-	-	-	-
2.3 - Housing		-	-	-	-	-	-	-	-	-
2.4 - Libraries		2 009	6 859	8 564	-	97	1 427	(1 331)	-93%	8 564
2.5 - Resorts & Swimming Pools		-	-	-	-	-	-	-	-	-
2.6 - Social Services		-	-	-	-	-	-	-	-	-
2.7 - Fire Services & Disaster Management		-	-	-	-	-	-	-	-	-
2.8 - Environment & Licensing		-	-	-	-	-	-	-	-	-
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	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
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								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
R thousands											
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								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
R thousand											
REVENUE ITEMS:											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance	6	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											
Agricultural and Rural Water Service	6	-	-	-	-	-	-	-	-	-	
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											
Agricultural and Rural		6	-	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											
Availability Charges	6	-	-	-	-	-	-	-	-	-	
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	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
Escort Fees		-	-	-	-	-	-	-	-	-
Exempted Parking		-	-	-	-	-	-	-	-	-
Fire Services	41	2	2	0	0	0	(0)	-64%	2	2
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	6	6	-	-	1	(1)	-100%	6	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	6
Parking Fees	-	-	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	69	5	5	10	18	1	17	1955%	5	5
Removal of Restrictions	0	6	6	-	-	1	(1)	-100%	6	6
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	79	89	89	3	3	15	(12)	-81%	89	89
Scrap, Waste & Other Goods	-	24	24	-	-	4	(4)	-100%	24	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	6
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	49	6	6	4	9	1	8	793%	6	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	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	2 157
Housing	226	229	229	14	30	38	(8)	-20%	229	229
Housing Land Sales	-	82	82	-	-	14	(14)	-100%	82	82
Housing Selling Schemes	-	84	84	-	-	14	(14)	-100%	84	84
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	6	6	-	-	1	(1)	-100%	6	6
SARS	14	-	-	-	-	-	-	-	-	-
Service Charges	74	76	76	6	12	13	(1)	-6%	76	76
Sporting and Other Bodies	-	11	11	-	-	2	(2)	-100%	11	11
Staff	-	11	11	-	-	2	(2)	-100%	11	11
Waste Management	5 392	5 251	5 251	292	624	875	(251)	-29%	5 251	5 251
Waste Water Management	6 506	6 887	6 887	336	676	1 148	(472)	-41%	6 887	6 887
Water	8 925	9 776	9 776	472	984	1 629	(645)	-40%	9 776	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	8 522
Financial Assets	-	11	11	-	-	2	(2)	-100%	11	11
Short Term Investments and Call Accounts	6 512	8 799	8 799	-	-	1 466	(1 466)	-100%	8 799	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	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	Full Year Forecast
Prospecting, Mining, Royalties		-	-	-	-	-	-	-	-
Servitudes		-	12	12	-	-	2	(2)	-100%
Total Rent on Land		-	30	30	-	-	5	(5)	-100%
Rental from Fixed Assets									
Market Related									
Biological Assets		-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-
Investment Property		3 969	4 845	4 845	81	111	808	(696)	-86%
Property Plant and Equipment		-	-	-	-	-	-	-	-
Total Market Related		3 969	4 845	4 845	81	111	808	(696)	-86%
Non-market Related									
Biological Assets		-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-
Investment Property		939	1 100	1 100	72	145	183	(39)	-21%
Property Plant and Equipment		869	750	750	55	118	125	(7)	-6%
Total Non-market Related		1 808	1 850	1 850	128	263	308	(46)	-15%
Total Rental from Fixed Assets		5 777	6 695	6 695	209	374	1 116	(742)	-66%
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%
Operational Revenue									
Administrative Handling Fees		296	12	12	24	49	2	47	2318%
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%
Bursary Repayment		-	-	-	-	-	-	-	-
Collection Charges		-	316	316	-	-	53	(53)	-100%
Commission		-	-	-	-	-	-	-	-
Discounts and Early Settlements		(790)	6	6	(87)	(87)	1	(88)	-8720%
Incidental Cash Surpluses		4	6	6	0	1	1	0	9%
Inspection Fees		-	6	6	-	-	1	(1)	-100%
Insurance Refund		267	151	151	-	-	25	(25)	-100%
Merchandising, Jobbing and Contracts		42	157	157	-	-	26	(26)	-100%
Recovery Maintenance		-	-	-	-	-	-	-	-
Registration Fees		52	-	-	0	0	-	0	-
Request for Information		1	12	12	0	0	2	(2)	-89%
Sale of Property		-	-	-	-	-	-	-	-
Skills Development Levy Refund		183	747	747	-	39	125	(85)	-68%
Staff and Councillors Recoveries		40	41	41	2	5	7	(2)	-27%
Total Operational Revenue		97	1 454	1 454	(60)	8	242	(234)	-97%
Non-Exchange revenue									
Property Rates									
Agricultural Properties		27 779	31 662	31 662	711	22 914	5 277	17 637	334%
Business and Commercial Properties		23 380	17 112	17 112	1 511	10 127	2 852	7 275	255%
Industrial Properties		14 007	14 818	14 818	925	5 539	2 470	3 069	124%
Mining Properties		-	-	-	-	(1)	-	(1)	-
Public Benefit Organisations		113	-	-	9	19	-	19	-
Public Service Infrastructure Properties		479	536	536	24	329	89	240	268%
Public Service Purposes Properties		19 695	21 262	21 262	1 064	10 575	3 544	7 031	198%
Residential Properties		7 590	51 183	51 183	2 258	7 638	8 530	(893)	-10%
Residential Sectional Title Garages		-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-
Vacant Land		2 651	2 865	2 865	742	2 106	478	1 628	341%
Total Property Rates		95 692	139 439	139 439	7 244	59 245	23 240	36 005	155%
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		21 098	(12 108)	(12 108)	-	-	(2 018)	2 018	-100%
Net Property Rates		116 790	127 331	127 331	7 244	59 245	21 222	38 023	179%
Surcharges and Taxes									
Surcharges		-	-	-	-	-	-	-	-

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	Full Year Forecast
Taxes		5 365	7 371	7 425	308	457	791	(334)	-42%
Total Surcharges and Taxes		5 365	7 371	7 425	308	457	791	(334)	-42%
Fines, Penalties and Forfeits									
Fines		17 492	11 270	11 270	3 784	3 786	1 878	1 908	102%
Forfeits		391	0	0	(3)	(3)	-	(3)	-
Penalties		-	1 150	1 150	-	-	192	(192)	-100%
Total Fines, Penalties and Forfeits		17 883	12 420	12 420	3 781	3 784	2 070	1 714	83%
Licences or Permits									
Angling/Fishing		-	-	-	-	-	-	-	-
Atmospheric Emission		-	-	-	-	-	-	-	-
Boat		-	-	-	-	-	-	-	-
Dog		-	6	6	0	0	1	(1)	-94%
Fauna and Flora		-	-	-	-	-	-	-	-
Filming Fees		-	6	6	-	-	1	(1)	-100%
Game		-	-	-	-	-	-	-	-
Health Certificates		-	-	-	-	-	-	-	-
Hiking Trails		-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)		-	-	-	-	-	-	-	-
Market Porters		-	6	6	-	-	1	(1)	-100%
Road and Transport		931	2 546	2 546	52	125	424	(299)	-71%
Threatened and Protected Species		-	-	-	-	-	-	-	-
Trading		225	155	155	5	12	26	(14)	-55%
Total Licences or Permits		1 156	2 720	2 720	57	137	453	(317)	-70%
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%
Higher Educational Institutions		-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-
National Governments		5 701	3 606	3 606	218	390	329	61	18%
National Revenue Fund		155 614	166 475	166 475	-	69 365	27 746	41 619	150%
Non-Profit Institutions		-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-
Private Enterprises		452	-	1 886	-	-	314	(314)	-100%
Provincial Government		566	25 500	25 500	5	5	2 103	(2 098)	-100%
Public Corporations		-	-	-	-	-	-	-	-
Total Monetary Allocations		162 911	196 336	203 411	223	69 760	30 645	39 115	128%
Total Transfer and subsidies - Operational		162 911	196 336	203 411	223	69 760	30 645	39 115	128%
Interest Receivables									
Property Rates		4 553	3 807	3 807	363	762	634	128	20%
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%
Fuel Levy (RSC Replacement Grant)		-	-	-	-	-	-	-	-
Operational Revenue - Service Charges									
Electricity - Availability Charges		1 300	1 087	1 087	130	257	181	76	42%
Waste Management - Availability Charges		429	884	884	39	78	147	(70)	-47%
Waste Water Management - Availability Charges		1 391	426	426	82	165	71	94	132%
Water - Availability Charges		774	1 049	1 049	70	141	175	(34)	-19%
Total Operational Revenue - Service Charges		3 894	3 445	3 445	321	641	574	67	12%
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-realizable 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		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 Electriciv		-	-	-	-	-	-	-	-	-

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	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)	474 822
Inventory Consumed		-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-
Consumables		3 509	3 604	3 740	137	258	536	(278)	3 740
Finished Goods		-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Materials and Supplies		23 309	19 181	19 356	1 565	3 644	3 226	418	19 356
Water		1	0	0	-	-	0	(0)	0
Sub-total		26 819	22 786	23 096	1 702	3 902	3 762	140	23 096
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-	-
Total Inventory Consumed	1	26 819	22 786	23 096	1 702	3 902	3 762	140	23 096
Debt Impairment		-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions		-	-	-	-	-	-	-	-
Electricity		1 440	9 239	9 239	-	-	1 540	(1 540)	9 239
Shared Services		-	-	-	-	-	-	-	-
Waste Management		(19 083)	5 764	5 764	-	-	961	(961)	5 764
Waste Water Management		(20 056)	6 757	6 757	-	-	1 126	(1 126)	6 757
Water		(37 940)	1 588	1 588	-	-	265	(265)	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)	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)	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)	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)	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)	19 975
Total Debt Impairment	1	(66 975)	43 324	43 324	-	-	7 221	(7 221)	43 324
Depreciation, Amortisation and Impairment		-	-	-	-	-	-	-	-
Amortisation		-	-	-	-	-	-	-	-
Intangible Assets		39	101	101	-	-	17	(17)	101
Total Amortisation		39	101	101	-	-	17	(17)	101
Depreciation		-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-
Community Assets		3 251	2 170	2 170	-	-	362	(362)	2 170
Computer Equipment		694	2 719	2 719	-	-	453	(453)	2 719
Electrical Infrastructure		4 044	1 116	1 116	-	-	186	(186)	1 116
Furniture and Office Equipment		1 124	674	674	1	1	112	(111)	674
Heritage Assets		-	-	-	-	-	-	-	-
Information and Communication Infrastructure		144	-	-	-	-	-	-	-
Investment Property		410	218	218	-	-	36	(36)	218
Land		-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-
Machinery and Equipment		2 241	1 565	1 565	-	-	261	(261)	1 565
Other Assets		1 886	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-
Roads Infrastructure		8 189	656	656	-	-	109	(109)	656
Sanitation Infrastructure		5 417	2 940	2 940	-	-	490	(490)	2 940
Solid Waste Infrastructure		667	18 026	18 026	-	-	3 004	(3 004)	18 026
Storm water Infrastructure		2 602	596	596	-	-	99	(99)	596
Transport Assets		2 760	5 628	5 628	-	-	938	(938)	5 628
Water Supply Infrastructure		6 694	1 772	1 772	-	-	295	(295)	1 772
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Depreciation		40 121	38 080	38 080	1	1	6 347	(6 345)	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	1	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		45 612	38 181	38 181	1	1	6 363	(6 362)	-100%	38 181
Interest, Dividends and Rent on Land	1									
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		10 779	10 789	10 789	155	311	1 798	(1 487)	-83%	10 789
Contracted Services	1									
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		72 003	72 660	72 249	6 521	6 680	11 691	(5 012)	-43%	72 249
Transfers and Subsidies	1									
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		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	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%	-
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		-	-	-	-	-	-	-	-	-
Unauthorized 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	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)	1 115 761
Surplus/(Deficit)		(82 551)	(42 020)	(39 568)	(15 106)	130 594	(7 382)	137 976	(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)	8 789
Public Corporations		-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)		27 879	35 003	35 364	-	-	1 392	(1 392)	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	(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	(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	(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	(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)	4 547
Contracted Services		12 563	14 772	11 380	262	285	1 897	(1 611)	11 380
Operational Costs		7 387	4 965	4 699	405	970	783	187	4 699
Total Repairs and Maintenance Expenditure	9	25 220	24 448	20 626	1 202	1 970	3 438	(1 468)	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.Lo 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							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousand											
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 receivables 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	Full Year Forecast
VAT Control (Receivable)		-	(96 865)	(96 865)	-	-	(96 865)	96 865	-100%
Total VAT Receivable		1 438	(85 080)	(85 080)	16 678	(43 427)	(67 918)	24 491	-36%
Other current assets									
Construction Contracts and Receivables		-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		795	1 084	1 084	-	(289)	1 084	(1 372)	-127%
Deposits		1 560	1 560	1 560	-	-	1 560	(1 560)	-100%
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%
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-
Total Other current assets		6 607	4 947	4 947	1 063	774	4 947	(4 173)	-84%
Total Current Assets		271 940	307 972	306 308	63 502	89 685	198 036	(108 351)	-55%
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%
Less: Accumulated Depreciation		(5 408)	(5 411)	(5 411)	-	-	(5 193)	5 193	-100%
Less: Accumulated Impairment		(4 815)	(472)	(472)	(4 343)	(4 343)	(472)	(3 871)	820%
Total Investment Property		36 498	40 838	40 838	(4 343)	(4 343)	41 056	(45 399)	-111%
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%
Leases recognised as Property, Plant and Equipment		3 189	8 470	8 470	2 000	2 000	8 470	(6 470)	-76%
Less: Accumulated Depreciation		(472 366)	(515 412)	(515 412)	(106)	(106)	(477 550)	477 444	-100%
Less: Accumulated Impairment		(8 037)	(5 974)	(5 974)	(1 108)	(1 108)	(5 974)	4 866	-81%
Total Property, Plant and Equipment		1 142 554	1 248 002	1 256 952	50 208	64 478	1 232 784	(1 168 306)	-95%
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		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%
Less: Accumulated Impairment		-	-	-	-	-	-	-	-
Total Heritage Assets		550	550	550	-	-	550	(550)	-100%
Intangible Assets									
Intangible Assets at Cost / Revaluation		2 257	2 329	2 329	-	-	2 329	(2 329)	-100%
Less: Accumulated Amortisation		(1 059)	(1 241)	(1 241)	(8)	(8)	(1 141)	1 132	-99%
Less: Accumulated Impairment		-	-	-	-	-	-	-	-
Total Intangible Assets		1 197	1 088	1 088	(8)	(8)	1 188	(1 197)	-101%
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-subsiary 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-subsiary 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 (COLD)		-	-	-	-	-	-	-	-	-
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-subsiary 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	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%
Standby		-	-	-	-	-	-	-	-
Tender documentation		-	-	-	-	-	-	-	-
Unallocated Deposits		4 961	1 345	1 345	(844)	(813)	1 345	(2 159)	-160%
Water Inventory Bulk Purchases		-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual		(11 909)	17 977	17 977	15	38	22 702	(22 664)	-100%
VAT Payables Output Tax Provision for Doubtful Debt Impairment		5 820	5 413	5 413	(17 472)	(17 472)	5 413	(22 885)	-423%
Total Trade and Other Payable Exchange Transactions	2, 5	86 906	187 021	192 361	35 387	(17 802)	3 665	(21 467)	-586%
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%
Operational		1 811	(9 570)	(10 438)	(15 427)	(5 544)	(536)	(5 009)	935%
Total Transfers and Subsidies Unspent		(2 697)	13 219	12 351	(11 959)	(2 867)	5 506	(8 373)	-152%
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%
Provision									
Alien Vegetation		-	-	-	-	-	-	-	-
Bonus		8 851	12 727	12 727	1 366	2 609	5 279	(2 671)	-51%
Decommissioning, Restoration and Similar Liabilities		666	3 791	3 791	137	137	3 791	(3 654)	-96%
Ex-gratia Pension		40	8	8	-	-	8	(8)	-100%
Insurance Claims		-	-	-	-	-	-	-	-
Leave		25 089	22 289	22 289	(948)	(1 029)	22 289	(23 318)	-105%
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%
VAT Payable									
VAT Payable: Output Tax		(97)	(96 979)	(96 979)	6 933	(45 607)	(87 724)	42 117	-48%
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%
Other current liabilities									
Employee Benefits									
Post-employment Benefits		1 723	3 300	3 300	4 425	4 176	3 300	876	27%
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%
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%
Total Current Liabilities		140 207	181 402	185 875	45 876	(55 528)	(7 863)	(47 665)	606%
Non-current Liabilities									
Financial Liabilities									
Borrowings									
Annuity and Bullet Loans		14 320	(8 999)	(8 999)	(6 062)	(5 907)	(5 919)	12	-0%
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-
Derivative Financial Liability		-	-	-	-	-	-	-	-
Finance Lease Liability		2 343	889	889	641	641	889	(248)	-28%
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%
Operating Lease Liability		-	(251)	(251)	1 675	1 675	2 821	(1 145)	-41%
Total Financial Liabilities		16 663	(8 361)	(8 361)	(3 746)	(3 591)	(2 209)	(1 382)	63%
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%
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	Full Year Forecast
Total Provisions		63 326	84 523	84 523	51 809	51 809	73 926	(22 117)	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)	78 820
Other Long-Term Benefits		-	13 618	13 618	658	658	12 179	(11 521)	12 179
Termination Benefits		-	-	-	-	-	-	-	-
Total Employee Benefits		21 191	104 055	104 055	13 912	13 912	90 999	(77 088)	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)	90 999
Total non current liabilities		101 180	180 217	180 217	61 975	62 130	162 716	(100 586)	156 393
TOTAL LIABILITIES		241 388	361 619	366 092	107 850	6 602	154 853	(148 251)	(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)	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)	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)	1 234 306
Reserves and Funds									
Capital Replacement Reserve		12 722	11 166	11 166	50 821	47 367	11 166	36 200	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	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)	1 245 472

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

Description	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	
R thousands											
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 SC7 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
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 anticipated/forecast - interest rate on receivables linked to prime.	
	Interest received from Current and Non-Current	(1 115)	Lower interest rates experienced than anticipated/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, Penalties, Forfeits	1 714	Notable increase in Fines issued during August 2026.	
	Licences and Permits	(317)	Immaterial Variance	
	Transfer and Subsidies-Operational	39 115	Equitable Share received. YTD budget incorrect	
	Interest	128	Immaterial Variance	
	Fuel Levy	-		
	Operational 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)	Provision 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	Measurable performance			

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

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
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%
<u>Safety of Capital</u>							
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%
<u>Liquidity</u>							
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%
<u>Revenue Management</u>							
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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99.0%	99.0%	99.0%		
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
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%
<u>IDP regulation financial viability indicators</u>							
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.

<u>Calculations</u>							
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	#####	#####	#####	-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							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
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							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousands	1									
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		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
<i>Road Structures</i>		4 354	1 751	1 751	-	-	-	-	-	1 751
Electrical Infrastructure		-	2 609	2 609	-	-	-	-	-	2 609
<i>MV Networks</i>		-	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
<i>Reservoirs</i>		6 591	12 161	12 161	2 056	3 047	1 660	1 387	84%	12 161
<i>Bulk Mains</i>		1 309	-	-	-	-	-	-	-	-
<i>PRV Stations</i>		-	-	361	-	-	-	-	-	361
Sanitation Infrastructure		302	50	50	-	-	-	-	-	50
<i>Reticulation</i>		133	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>		169	50	50	-	-	-	-	-	50
Solid Waste Infrastructure		45 180	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>		45 180	-	-	-	-	-	-	-	-
<u>Community Assets</u>		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
<i>Libraries</i>		2 009	6 859	8 364	-	97	1 394	(1 297)	-93%	8 364
<i>Parks</i>		1 079	1 370	1 370	-	-	-	-	-	1 370
<i>Markets</i>		179	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		599	-	52	-	-	9	(9)	-	52
<i>Outdoor Facilities</i>		599	-	52	-	-	9	(9)	-	52
<u>Other assets</u>		2 858	-	-	-	-	-	-	-	-
Operational Buildings		2 858	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>		2 858	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		2 029	335	335	-	-	56	(56)	-	335
Computer Equipment		2 029	335	335	-	-	56	(56)	-	335
<u>Furniture and Office Equipment</u>		1 304	450	942	241	242	124	118	96%	942
Furniture and Office Equipment		1 304	450	942	241	242	124	118	96%	942
<u>Machinery and Equipment</u>		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
<u>Transport Assets</u>		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
<u>Land</u>		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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		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	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		-	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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Computer Equipment		-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
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						YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		
R thousands	1									
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						YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		
R thousands	1									
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						YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		
R thousands	1									
Computer Equipment		116	152	152	0	0	25	(25)	-99%	152
<u>Furniture and Office Equipment</u>		-	8	8	-	-	1	(1)	-	8
Furniture and Office Equipment		-	8	8	-	-	1	(1)	-	8
<u>Machinery and Equipment</u>		61	191	191	0	0	32	(32)	-100%	191
Machinery and Equipment		61	191	191	0	0	32	(32)	-100%	191
<u>Transport Assets</u>		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
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub										
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Investments										

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

Borrowing - Categorised by type	Ref	2025/26	Budget Year 2026/27							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
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 - Imbizon		-	-	-	-	-	-	-	-	-
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	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	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	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	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)	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	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Public Corporations		-	-	-	-	-	-	-	-
Total Monetary Allocations		1 354	387	1 594	-	56	65	(9)	-13%
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%
Total Operating	5	170 262	198 089	204 296	(67 995)	12 879	29 916	(17 038)	-57%
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]		-	-	-	-	-	-	-	-
Aquaaponic Project		-	-	-	-	-	-	-	-
Restitution 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%
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
<u>Other Grant Providers</u>										
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							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
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 - Imbizon		-	-	-	-	-	-	-	-	-
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	Full Year Forecast
Public Corporations		-	-	-	-	-	-	-	-
Total Monetary Allocations		4 122	755	3 003	-	(56)	501	(556)	-111%
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%
Total Operating	5	99 263	110 329	116 887	67 995	(12 879)	16 732	(29 611)	-177%
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%
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]		-	-	-	-	-	-	-	-
Aquaaponic Project		-	-	-	-	-	-	-	-
Restitution 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%
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		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
<u>Other Grant Providers</u>										
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
<u>Monetary Transfers to other municipalities</u>	1									
<u>District Municipalities</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
<u>Monetary Transfers to Entities/Other External Mechanisms</u>	2									
<u>Municipal Entities</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
<u>Monetary Transfers to other Organs of State</u>	3									
<u>Departmental Agencies and Accounts</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Provincial Government</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
<u>Monetary Transfers to Organisations</u>	4									
<u>Foreign Government and International Organisations</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Higher Educational Institutions</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Non-Profit Institutions</u>										
Operational		1 903	2 052	2 100	96	96	350	(254)	-73%	2 100
Capital		-	-	-	-	-	-	-	-	-
<u>Private Enterprises</u>										
Operational		50	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Public Corporations</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		1 953	2 052	2 100	96	96	350	(254)	-73%	2 100
<u>Monetary Transfers to Groups of Individuals</u>	5									
<u>Households</u>										
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
<u>In-Kind Transfers to other municipalities</u>	1									
<u>District Municipalities</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
<u>In-Kind Transfers to Entities/Other External Mechanisms</u>	2									
<u>Municipal Entities</u>										
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
<u>In-Kind Transfers to other Organs of State</u>	3									
<u>Departmental Agencies and Accounts</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Provincial Government</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
<u>In-Kind Grants to Organisations</u>	4									
<u>Foreign Government and International Organisations</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Higher Educational Institutions</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Non-Profit Institutions</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Private Enterprises</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
<u>Public Corporations</u>										
Operational		-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-
<u>In-Kind Grants to Groups of Individuals</u>	5									
<u>Households</u>										
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							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand											
<u>Councillors (Political Office Bearers plus Other)</u>											
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%	–						–
<u>Senior Managers of the Municipality</u>		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%)	–						–
<u>Other Municipal Staff</u>											
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.	Ref	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Rand per annum								
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		
	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
R thousand															
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	Function	Project Description	Project Number	Ward Location	2025/26	Budget Year 2026/27							
					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	Nduli		(6 876)		(6 876)						(6 876)
Community Services	MUNICIPAL INCOME ITEMS	INC001	PA Hartlet		(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 Crêgrave;chesBuildings	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 FacilitiesBuildi	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 Community 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 Plans	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		208		208						208
Financial Services	Typical Work Streams Meter Conversion and Replacement	TW203	Whole of the Municipality		3 968		3 968						3 968
Financial Services	Property Rates Rebate - Indigent Property Owners	TW101	Whole of the Municipality		8 140		8 140						8 140
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 Office		(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										

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: 07 July 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): Kansellasië en her-uitnodiging van tenders

Die volgende tenders was gekanselleer gedurende Augustus 2026:

3.2.1.6 Paragraph 19 (1) 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 Project	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 and 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 Integrity Evaluation (MIE)	Conducting Verification 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 beamppte 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**

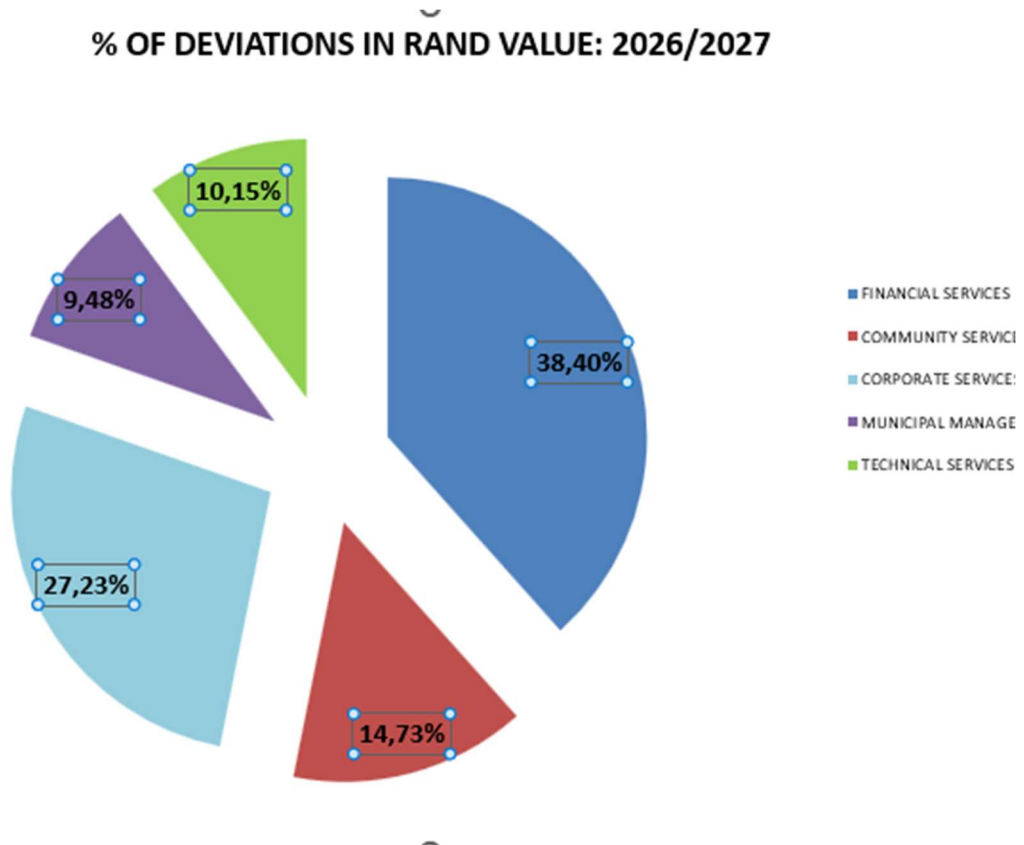
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte 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		

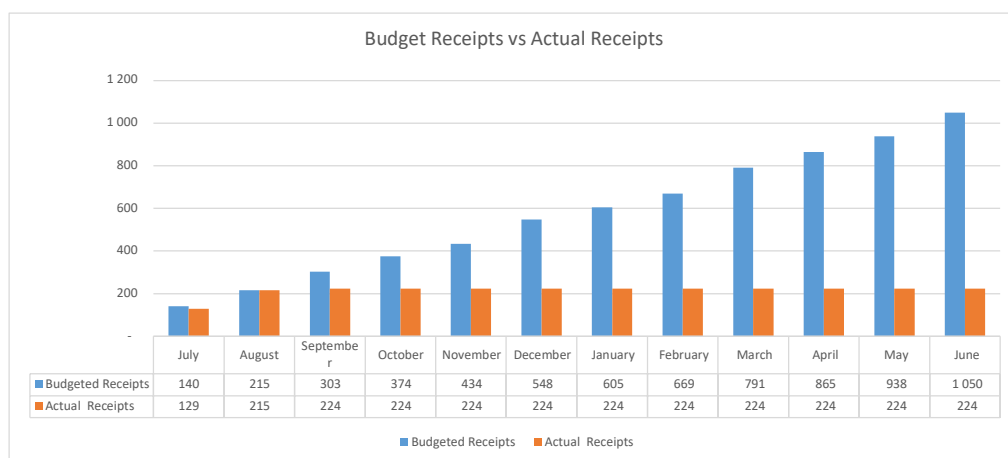
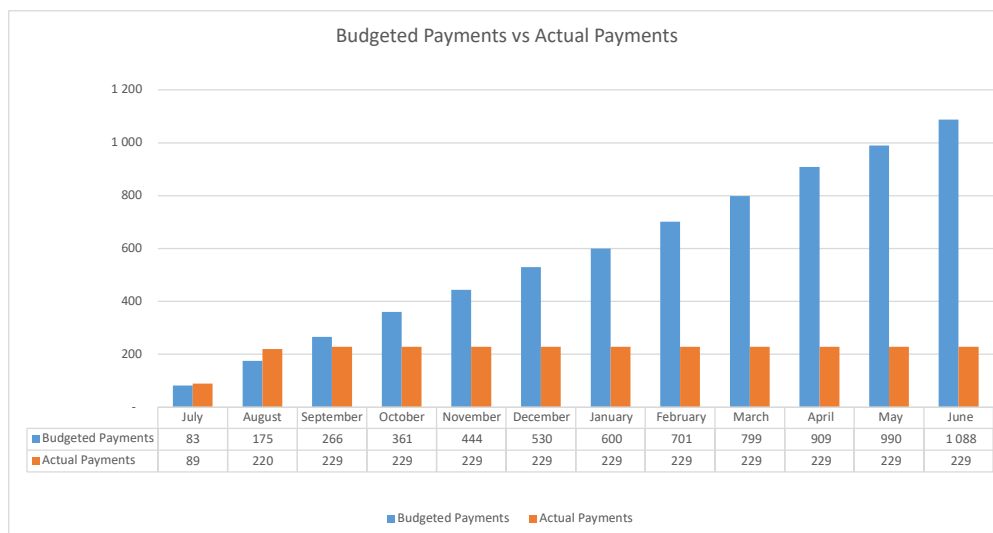
Cash Flow Forecast**Current commitments against cash**

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



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 IHSDG	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:



2026

Annual Financial Statements

30 June 2026

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

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Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Abbreviations

AARTO	Administrative Adjudication of Road Traffic Offences
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
ASB	Accounting Standards Board
CIGFARO	Chartered Institute of Government, Finance, Audit and Risk Officers
COGTA	Cooperative Governance and Traditional Affairs
COID	Compensation for Occupational Injuries and Diseases
CPI	Consumer Price Index
DBSA	Development Bank of South Africa
DORA	Division of Revenue Act
DSACR	Department of Sport, Arts, Culture and Recreation
ED	Executive Director
EEDSM	Energy Efficiency and Demand Side Management
EPWP	Expanded Public Works Programme
FMG	Finance Management Grant
GRAP	Generally Recognised Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
INEP	Integrated National Electrification Programme
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
IUDG	Integrated Urban Development Grant
JSE	Johannesburg Stock Exchange
LED	Local Economic Development
LGSETA	Local Government Services Sector Education and Training Authority
MBA	Master of Business Administration
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPAC	Municipal Public Accounts Committee
MPRA	Municipal Property Rates Act
MSA	Municipal Structures Act

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Abbreviations

MSA	Municipal System Act
mSCOA	Municipal Standard Chart of Accounts
MSIG	Municipal System Improvement Grant
NDPG	Neighbourhood Development Partnership Grant
NDPG	Neighbourhood Development And Partnership Grant
NRA	Normal Retirement Age
PAYE	Pay As You Earn
PPE	Property, Plant and Equipment
PTNG	Public Transport Network Grant
RBIG	Regional Bulk Infrastructure Grant
RSA	Republic of South Africa
SACNASP	South African Council of Natural Scientific Professions
SAIEES	South African Institute of Ecologists and Environmental Scientists
SALGA	South African Local Government Association
SAPS	South African Police Services
SARS	South African Revenue Services
SCM	Supply Chain Management
SDL	Skills Development Levy
SETA	Sector Education and Training Authority
SRAC	Sports, Recreation, Arts and Culture
UIF	Unemployment Insurance Fund
VAT	VAlue added Tax
WSIG	Water and Sanitation Infrastructure Grant

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

General Information

Nature of business and principal activities

The provision of services (electricity, water, sanitation and refuse) to communities in a sustainable manner, to promote social and economic development; and to promote a safe and healthy environment.

Legislation governing the municipality's operations

Local Government: Municipal Finance Management Act (Act 56 of 2003)

Municipal Finance Management Act (Act 56 of 2003)

Local Government: Municipal Systems Act (Act 32 of 2000)

Local Government: Municipal Structures Act (Act 117 of 1998)

Annual Division of Revenue Act

Executive mayor and chairperson of mayoral committee

Portfolio

Executive Mayor and Chairperson of the Mayoral Committee

Deputy Executive Mayor and Mayoral Committee Member of Community Services

Speaker

Mayoral Committee Member of Technical Services

Mayoral Committee Member of Housing Matters

Mayoral Committee Member of Corporate & Financial Services

Mayoral Committee Member of LED & Tourism

MPAC Chairperson

Councillor

Abrahams TE

Nel JF

Alderslady Sidego EM

Alderman Smit, HJ

Alderman Adams, K

Fredericks JP

Alderman Visagie, JJ

Rooi J

Executive management

Position

Municipal Manager

Chief Financial Officer (CFO)

Director: Corporate Services

Director: Technical Services

Director: Community Services

Name

Mr D Nasson

Mr HJ Kritzinger

Mr M Mpeluza

Mr J Steyn

Mr S Swartz

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

General Information

Council members

Nr	Surname	Initials
1	Alexander	WJ
2	Daniels	P
3	Laban	G
4	Phatsoane	N
5	Swart	D
6	Ndaba	MJ
7	Mouton	JS
8	Gili	AL
9	Zalie	J
10	Yisa	K
11	Nogcinisa	N
12	Franse	GJ
13	De Bruin	S
14*	Swartz	IL
15	Robyn	KA
16 *	Ngwane	L

* During June 2026, IL Swartz ceased to hold office of Councillor in the municipality and was replaced with Councillor L Ngwane.

Members of the Audit Committee

Chairperson	Mr JJ Swarts
Member	Ms J Lapoorta
	Mr N Hendricks
Chairperson	Mr J George**

** Mr J George term as Chairperson ended on 31 January 2026, from 1 February 2026 Mr JJ Swarts was appointed as Chairperson of the PRAC.

Executive Mayor	Cllr T Abrahams
Executive Deputy Mayor	Cllr J Nel
Speaker	Alderlady E Sidego
Registered head office	50 Voortrekker Street Ceres 6835
Physical address	50 Voortrekker Street Ceres 6835
Postal address	P O Box 44 Ceres 6835
Bankers	First National Bank ABSA
Auditors	Auditor-General of South Africa (AGSA)
Demarcation code	WC022

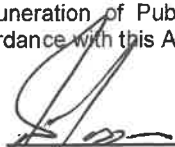
Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Officer's Statement

I am responsible for the preparation of these annual financial statements, in terms of Section 126 (1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors as disclosed in the notes of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.



David Nasson
Municipal Manager

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Statement of Financial Position as at 30 June 2026

	Note(s)	2026 R	2025 R
Assets			
Current Assets			
Cash and cash equivalents	4	137 507 426	198 636 427
Trade and other receivables from exchange transactions	5	115 067 324	102 211 701
Receivables from non-exchange transactions	6	46 362 004	43 005 281
Inventory	7	19 635 162	17 738 984
Operating lease receivable	8	3 366 563	2 303 438
Total Current Assets		321 938 479	363 895 831
Non-Current Assets			
Investment property	10	36 498 087	41 250 996
Property, plant and equipment	11	1 270 449 601	1 161 316 110
Heritage Assets	12	550 000	550 000
Intangible assets	13	1 269 849	1 309 053
Total Non-Current Assets		1 308 767 537	1 204 426 159
Total Assets		1 630 706 016	1 568 321 990
Liabilities			
Current Liabilities			
Borrowings	69	6 217 714	-
Lease liabilities	14	877 915	162 737
Employee benefits	15	38 881 636	35 645 361
Consumer deposits	16	10 614 681	10 655 130
Trade and other payables from exchange transactions	17	92 996 850	99 133 965
Trade and other payables from non-exchange transactions	18	(1 993 403)	4 005 642
Provisions	19	3 927 831	3 791 013
VAT Control (Payable)	9	286 704	2 292 233
Total Current Liabilities		151 809 928	155 686 081
Non-Current Liabilities			
Borrowings	69	14 321 982	-
Lease liabilities	14	1 530 060	889 278
Employee benefits	15	103 450 240	80 216 920
Provisions	19	115 641 731	63 832 456
Total Non-Current Liabilities		234 944 013	144 938 654
Total Liabilities		386 753 941	300 624 735
Net Assets		1 243 952 075	1 267 697 255
Community Wealth / Equity			
Reserves and funds	20	12 721 533	11 166 356
Accumulated surplus		1 231 230 532	1 256 530 888
Total Community Wealth / Equity		1 243 952 065	1 267 697 244

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Statement of Financial Performance for the year ended 30 June 2026

	Note(s)	2026 R	2025 R
Revenue			
Exchange Revenue			
Services charges	21	606 384 872	504 282 606
Sales of goods and rendering of services	22	17 215 588	15 430 642
Agency services	23	5 218 890	4 948 368
Interest earned from receivables	24	23 496 384	27 153 392
Interests on current assets	25	14 960 867	18 758 044
Rent from fixed assets	26	5 776 575	6 764 809
Operational revenue	27	97 401	184 099
Construction contract revenue	28	9 813 044	11 373 082
Development charges	29	1 855 247	2 150 762
Total Exchange Revenue		684 818 868	591 045 804
Non-Exchange Revenue			
Availability charges	30	3 894 110	2 824 476
Property rates by usage	31	116 790 361	107 320 205
Surcharges and taxes	32	5 365 094	7 975 570
Fines, penalties and forfeits	33	17 882 757	22 353 641
Licence and permits	34	1 156 296	1 068 580
Transfers and subsidies – Operational	35	162 911 304	150 058 027
Transfers and subsidies – Capital	35	27 878 778	42 292 480
Interest earned from receivables	24	4 552 562	4 881 176
Gains on disposal	36	442 437	10 411 508
Gains on discontinued operations and disposals of non-current assets	37	-	104 883
Total Non-Exchange Revenue		340 873 699	349 290 546
Total Revenue		1 025 692 567	940 336 350
Expenditure			
Employee related cost	38	286 285 329	265 016 219
Remuneration of councillors	39	12 504 193	12 315 281
Bulk purchases	40	430 732 553	391 687 224
Inventory consumed	41	26 818 980	24 212 928
Debt impairment	42	(66 974 805)	66 389 465
Depreciation and amortisation	43	40 160 525	39 039 063
Impairment losses / (reversal) of impairment	44	5 451 431	1 163 041
Interest	45	18 444 715	15 330 174
Rent on land	46	53 264	49 779
Contracted services	48	72 003 096	60 134 886
Transfers and subsidies	49	2 777 383	4 633 156
Irrecoverable debts written off	50	173 037 789	15 347 310
Operating leases	47	1 287 989	1 200 791
Operational cost	51	61 718 842	47 292 362
Fair value adjustment	52	16 063 010	1 946 261
Inventory losses/write-offs	53	-	487 281
Total Expenditure		1 080 364 294	946 245 221
Deficit for the year		(54 671 727)	(5 908 871)

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Statement of Changes in Net Assets at 30 June 2026

	Capital replacement reserve R	Accumulated surplus R	Total net assets R
Balance at 01 July 2024	11 166 357	1 259 504 955	1 270 671 312
Surplus(losses) for the year	-	(5 908 871)	(5 908 871)
Transfers to / from accumulated surplus for the year	28 591 114	-	28 591 114
Payments/Purchases	(28 591 115)	-	(28 591 115)
Total changes	(1)	(5 908 871)	(5 908 872)
Undefined Difference	-	(7)	(7)
Opening balance as previously reported	11 166 357	1 315 449 192	1 326 615 549
Adjustments			
Change in accounting policy	70 -	(30 926 555)	(30 926 555)
Correction of errors	55 -	2 934 811	2 934 811
Balance at 01 July 2025 as restated*	11 166 357	1 287 457 448	1 298 623 805
Surplus(losses) for the year	-	(54 671 727)	(54 671 727)
Transfer from Accumulated Depreciation	51 442 963	-	51 442 963
Transfers from Reserves	-	49 887 787	49 887 787
Transfer to Capital Replacement Reserve	-	(51 442 963)	(51 442 963)
Payments/Purchases	(49 887 787)	-	(49 887 787)
Total changes	1 555 176	(56 226 903)	(54 671 727)
Undefined Difference	-	(13)	(13)
Balance at 30 June 2026	12 721 533	1 231 230 532	1 243 952 065
Note(s)			

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Cash Flow Statement for the year ended 30 June 2026

	Note(s)	2026 R	2025 R
Cash flows from operating activities			
Receipts			
Property rates & Other Taxes		111 252 549	106 158 290
Sale of goods and services		600 373 636	534 391 728
Government Grants		184 791 038	200 400 101
Interest		20 721 058	25 196 753
Increase in consumer deposits		-	915 752
Payments			
Employee and Councillor Costs		(296 875 232)	(275 584 323)
Suppliers		(604 231 844)	(511 035 609)
Finance Charges		(2 643 967)	(395 341)
Decrease in consumer deposits		(40 449)	-
Undefined difference compared to the cash generated from operations note		1	(3)
Net cash from(used) operating activities	54	13 346 790	80 047 348
Cash flows from investing activities			
Receipts			
Proceeds on Disposal of Property, Plant and Equipment		10 708 303	1 745 635
Payments			
Property, Plant and Equipment		(105 723 789)	(70 180 708)
Intangible Assets		-	(220 580)
Net cash flows from investing activities		(95 015 486)	(68 655 653)
Cash flows from financing activities			
Receipts			
Increase in borrowing long-term		25 000 000	-
Increase in consumer deposits		-	-
Payments			
Decrease in borrowing long-term		(4 460 304)	-
Net cash flows from financing activities		20 539 696	-
Net increase/(decrease) in cash		(61 129 000)	11 391 695
Cash and cash equivalents at year begin		198 636 427	187 244 734
		137 507 427	198 636 429

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts for the year ended 30 June 2026

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome	Variance	Actual outcome as % of final budget	Reason for the material variance
	R	R	R	R	R	R	R	R	
Financial performance									
Revenue									
Exchange revenue									
Services charges – Electricity	442 689 217	35 200 000	477 889 217		477 889 217	466 204 748	(11 684 469)	97.55 %	1.1
Services charges – Water management	53 401 274	-	53 401 274		53 401 274	57 689 620	4 288 346	108.03 %	
Services charges – Waste water management	54 590 453	(21 000 000)	33 590 453		33 590 453	44 553 331	10 962 878	132.64 %	1.2
Services charges – Waste management	36 275 684	-	36 275 684		36 275 684	37 937 173	1 661 489	104.58 %	
Sales of Goods and Rendering of Services	5 812 729	-	5 812 729		5 812 729	17 182 992	11 370 263	295.61 %	1.3
Agency Services	4 918 424	-	4 918 424		4 918 424	5 218 890	300 466	106.11 %	
Interest - Deemed Interest	11 404	-	11 404		11 404	-	(11 404)	- %	
Interest earned from Receivables	24 726 516	-	24 726 516		24 726 516	23 496 384	(1 230 132)	95.03 %	
Interest earned from Current and Non Current Assets	23 566 693	-	23 566 693		23 566 693	14 974 645	(8 592 048)	63.54 %	1.4
Rent on Land	28 510	-	28 510		28 510	-	(28 510)	- %	
Rental from Fixed Assets	6 316 088	-	6 316 088		6 316 088	5 776 575	(539 513)	91.46 %	
Operational Revenue	1 852 000	-	1 852 000		1 852 000	1 985 244	133 244	107.19 %	
	654 188 992	14 200 000	668 388 992		668 388 992	675 019 602	6 630 610	100.99 %	
Non-exchange revenue									
Property Rates	120 291 291	-	120 291 291		120 291 291	116 790 361	(3 500 930)	97.09 %	
Surcharges and Taxes	4 848 912	1 069 565	5 918 477		5 918 477	5 365 095	(553 382)	90.65 %	
Fines, Penalties and Forfeits	11 816 495	-	11 816 495		11 816 495	17 882 757	6 066 262	151.34 %	1.5
Licences or Permits	2 565 717	-	2 565 717		2 565 717	1 156 296	(1 409 421)	45.07 %	
Transfer and subsidies – Operational	182 230 433	5 839 250	188 069 683		188 069 683	171 454 610	(16 615 073)	91.17 %	1.6

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome	Variance	Actual outcome as % of final budget	Reason for the material variance
	R	R	R	R	R	R	R	R	R
Interest Receivables	3 744 400	-	3 744 400		3 744 400	4 552 562	808 162	121.58 %	
Operational Revenue - Service Charges	3 249 908	-	3 249 908		3 249 908	3 894 111	644 203	119.82 %	
Gains on Disposal of Fixed and Intangible Assets	-	-	-		-	442 437	442 437	- %	
	328 747 156	6 908 815	335 655 971		335 655 971	321 538 229	(14 117 742)	102.39 %	
Total Revenue (excluding capital transfers and contributions)	982 936 148	21 108 815	1 004 044 963		1 004 044 963	996 557 831	(7 487 132)	97.01 %	
Expenditure									
Employee related costs	(309 360 436)	984 447	(308 375 989)	2 840 000	(305 535 989)	(291 160 760)	14 375 229	95.30 %	1.7
Remuneration of Councillors	(13 228 415)	-	(13 228 415)	-	(13 228 415)	(12 504 195)	724 220	94.53 %	
Bulk Purchases - Electricity	(396 245 057)	(35 183 680)	(431 428 737)	1 810 000	(429 618 737)	(430 732 553)	(1 113 816)	100.26 %	
Inventory Consumed	(28 145 214)	3 391 305	(24 753 909)	(2 961 660)	(27 715 569)	(26 818 979)	896 590	96.77 %	
Debt Impairment	(76 890 957)	30 000 000	(46 890 957)	-	(46 890 957)	66 974 803	113 865 760	(142.83)%	1.8
Depreciation, Amortisation and Impairment	(34 089 997)	-	(34 089 997)	(8 640)	(34 098 637)	(40 169 172)	(6 070 535)	117.80 %	
Interest, Dividends and Rent on Land	(10 741 528)	156 550	(10 584 978)	-	(10 584 978)	(10 725 395)	(140 417)	101.33 %	
Contracted Services	(76 979 374)	383 591	(76 595 783)	6 838 037	(69 757 746)	(71 994 455)	(2 236 709)	103.21 %	1.9
Transfers and subsidies	(4 931 295)	(7 893 587)	(12 824 882)	(169 100)	(12 993 982)	(2 777 383)	10 216 599	21.37 %	
Irrecoverable Debts Written Off	(3)	(30 000 001)	(30 000 004)	-	(30 000 004)	(173 037 789)	(143 037 785)	576.79 %	1.10
Operational Cost and Other Cost	(68 721 896)	1 118 299	(67 603 597)	(4 580 500)	(72 184 097)	(65 903 990)	6 280 107	91.30 %	
Disposal of Fixed and Intangible Assets	-	-	-	-	-	(23 690)	(23 690)	- %	
Other Losses	(1 136)	1 136	-	-	-	(21 514 441)	(21 514 441)	- %	1.11
Total Expenditure	(1 019 335 308)	(37 041 940)	(1 056 377 248)	3 768 137	(1 052 609 111)	(1 080 387 999)	(27 778 888)	114.17 %	
Deficit before capital transfers and contributions	(36 399 160)	(15 933 125)	(52 332 285)	3 768 137	(48 564 148)	(83 830 168)	(35 266 020)	105.59 %	

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome	Variance	Actual outcome as % of final budget	Reason for the material variance
	R	R	R	R	R	R	R	R	R
Transfers and subsidies - capital (monetary allocations)	27 534 564	-	27 534 564		27 534 564	29 148 517	1 613 953	105.86 %	
Deficit for the year	(8 864 596)	(15 933 125)	(24 797 721)	-	(21 029 584)	(54 681 651)	(33 652 067)	105.73 %	

Financial position

Assets

Current assets

Cash and Cash Equivalents	220 324 806	(14 448 842)	205 875 964	-	205 875 964	137 507 426	(68 368 538)	66.79 %	1.12
Trade and other receivables from exchange transactions	82 786 528	(8 607 132)	74 179 396	-	74 179 396	115 089 053	40 909 657	155.15 %	1.13
Receivables from non-exchange transactions	55 303 730	(3 717 625)	51 586 105	-	51 586 105	46 340 273	(5 245 832)	89.83 %	
Inventory	26 712 375	(10 951 543)	15 760 832	-	15 760 832	19 635 161	3 874 329	124.58 %	
VAT Receivable	3 333 000	(3 333 000)	-	-	-	-	-	- %	
Other current assets	240 454	4 706 637	4 947 091	-	4 947 091	3 366 563	(1 580 528)	68.05 %	
Total current assets	388 700 893	(36 351 505)	352 349 388	-	352 349 388	321 938 476	(30 410 912)	100.88 %	

Non-current assets

Investment Property	38 603 863	2 452 396	41 056 259	-	41 056 259	36 498 086	(4 558 173)	88.90 %	
Property, Plant and Equipment	1 179 702 061	46 357 889	1 226 059 950	-	1 226 059 950	1 270 449 597	44 389 647	103.62 %	1.14
Heritage Assets	550 000	-	550 000	-	550 000	550 000	-	100.00 %	
Intangible Assets	1 530 967	(342 521)	1 188 446	-	1 188 446	1 269 849	81 403	106.85 %	
Total non-current assets	1 220 386 891	48 467 764	1 268 854 655	-	1 268 854 655	1 308 767 532	39 912 877	99.84 %	
Total assets	1 609 087 784	12 116 259	1 621 204 043	-	1 621 204 043	1 630 706 008	9 501 965	100.36 %	

Liabilities

Current liabilities

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome	Variance	Actual outcome as % of final budget	Reason for the material variance
	R	R	R	R	R	R	R	R	R
Financial Liabilities	(3 433 121)	3 610 124	177 003	-	177 003	6 448 337	6 271 334	3 643.07 %	1.16
Consumer Deposits	9 739 379	915 750	10 655 129	-	10 655 129	10 614 681	(40 448)	99.62 %	
Trade and Other Payable	89 877 108	60 925 417	150 802 525	-	150 802 525	92 996 854	(57 805 671)	61.67 %	1.15
Exchange Transactions									
Trade and Other Payable Non- exchange Transactions	6 797 000	(4 993 640)	1 803 360	-	1 803 360	(1 993 403)	(3 796 763)	(110.54)%	
Provision	38 183 666	2 694 334	40 878 000	-	40 878 000	47 263 477	6 385 477	115.62 %	
VAT Payable	-	10 568 000	10 568 000	-	10 568 000	286 704	(10 281 296)	2.71 %	1.17
Total current liabilities	141 164 032	73 719 985	214 884 017	-	214 884 017	155 616 650	(59 267 367)	635.36 %	
Non-current liabilities									
Financial Liabilities	20 298 831	(23 875 205)	(3 576 374)	-	(3 576 374)	16 499 334	20 075 708	(461.34)%	1.16
Provisions	87 943 000	76 982 000	164 925 000	-	164 925 000	214 637 961	49 712 961	130.14 %	1.17
Other non-current liabilities	83 812 000	(83 812 000)	-	-	-	-	-	- %	
Total non-current liabilities	192 053 831	(30 705 205)	161 348 626	-	161 348 626	231 137 295	69 788 669	(165.60)%	
Total liabilities	333 217 863	43 014 780	376 232 643	-	376 232 643	386 753 945	10 521 302	234.88 %	
Net assets	1 275 869 921	(30 898 521)	1 244 971 400	-	1 244 971 400	1 243 952 063	(1 019 337)	155.44 %	
Community wealth/ Equity									
Accumulated Surplus/(Deficit)	1 264 703 744	(30 898 744)	1 233 805 000	-	1 233 805 000	1 228 295 716	(5 509 284)	99.55 %	
Reserves and Funds	11 166 357	-	11 166 357	-	11 166 357	12 721 533	1 555 176	113.93 %	
Total current community wealth/ equity	1 275 870 101	(30 898 744)	1 244 971 357	-	1 244 971 357	1 241 017 249	(3 954 108)	106.74 %	
Cash flow									
Cash flow from operating activities									
Receipts									
Property rates	114 276 727	-	114 276 727	-	114 276 727	111 252 549	(3 024 178)	97.35 %	

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome	Variance	Actual outcome as % of final budget	Reason for the material variance
	R	R	R	R	R	R	R	R	R
Service charges	623 670 000	-	623 670 000	-	623 670 000	549 241 175	(74 428 825)	88.07 %	1.18
Other revenue	38 334 000	-	38 334 000	-	38 334 000	51 092 012	12 758 012	133.28 %	1.18
Government – operating	175 756 000	8 375 000	184 131 000	-	184 131 000	155 642 521	(28 488 479)	84.53 %	1.18
Government – capital	35 189 000	-	35 189 000	-	35 189 000	29 148 517	(6 040 483)	82.83 %	1.18
Interest	52 049 013	-	52 049 013	-	52 049 013	20 721 058	(31 327 955)	39.81 %	1.19
Payments									
Suppliers and employees	(941 928 702)	-	(941 928 702)	-	(941 928 702)	(901 107 076)	40 821 626	95.67 %	1.20
Finance charges	-	-	-	-	-	(2 643 967)	(2 643 967)	- %	
Net cash from/(used) operating activities	97 346 038	8 375 000	105 721 038	-	105 721 038	13 346 789	(92 374 249)	91.66 %	
Cash flow from investing activities									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	10 708 303	10 708 303	- %	1.21
Payments									
Capital assets	(80 046 825)	(11 623 495)	(91 670 320)	-	(91 670 320)	(105 723 789)	(14 053 469)	115.33 %	1.22
Net cash from/(used) investing activities	(80 046 825)	(11 623 495)	(91 670 320)	-	(91 670 320)	(95 015 486)	(3 345 166)	115.33 %	
Cash flow from financing activities									
Receipts									
Borrowing long term/refinancing	-	-	-	-	-	25 000 000	25 000 000	- %	1.23
Payments									
Repayment of borrowing	(6 368 748)	-	(6 368 748)	-	(6 368 748)	(4 460 304)	1 908 444	70.03 %	
Net cash from/(used) financing activities	(6 368 748)	-	(6 368 748)	-	(6 368 748)	20 539 696	26 908 444	70.03 %	

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome	Variance	Actual outcome as % of final budget	Reason for the material variance
	R	R	R	R	R	R	R	R	R
Net Increase/ (Decrease) in cash held	10 930 465	(3 248 495)	7 681 970	-	7 681 970	(61 129 001)	(68 810 971)	92.34 %	
Cash/cash equivalents at the year begin:	209 837 000	(11 201 000)	198 636 000	-	198 636 000	198 636 427	427	100.00 %	
Cash/cash equivalents at the year end:	220 769 000	(14 449 000)	206 320 000	-	206 320 000	137 507 426	(68 812 574)	66.65 %	

Financial performance references

1.1. Service Charges- Electricity

Decrease is due to flood damage which resulted in electricity interruptions which resulted in loadshedding, therefore consumption was less than budgeted for.

1.2. Service Charges- Waste Water Management

An adjustment was made during the adjustment budget as at that point in time it was indicated that the industrial effluent will be less than budgeted for, however the the effluent charge was more than expected.

1.3. Sale of Goods and rendering of services

Provincial grant for library services included in actual which is budgeted for under Transfers and subsidies.

1.4. Interest earned from Current and non-Current Assets

Interest was less than budgeted for due to lower available cash balance and lower interest rates. .

1.5. Fines, Penalties and Forfeits

Conservative budgeting and increase in fines issued

1.6. Transfers and Subsidies- Operational

Accounting for Library as service charges and Housing grants not received

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome
	R	R	R	R	R	R
1.7. Employee Related Cost						
Savings due to vacancies.						
1.8. Debt Impairment						
Pending final GRAP 104 processing.]						
1.9. Contracted Services						
Electrical and Legal department Contracted services lower that budgeted						
1.10. Irrecoverable debts written off						
Bad debt written off based on council approval]						
1.11. Other Losses						
Financial position references						
1.12. Cash and Cash Equivalent						
Reduced supply in electricity due to storm damage, resulting in less consumption and therefore affected sales.						
Increase in capital purchases funded by the municipality.						
1.13. Trade and other receivables from exchange transactions						
The payment ratio was less than expected. Furthermore, due to the nature of the GRAP 104 calculations that needed to be performed the impact could not have been predicted at the budget preparation stage.						
1.14. Property, Plant and Equipment						
Increase is due to increase in Landfill site.						
1.15. Trade and Other Payables exchange transactions						
Due to storm damage the municipality had to impose loadshedding which resulted in reduced electricity consumption, this led to a decrease in Bulk Purchases.						
1.16. Financial liabilities						
The municipality entered into a new loan agreement,						
1.17. Provisions						
Increase in the provision to rehabilitate the Prince Alfred Hamlet landfill.						
Cash flow references						
1.18. Receipts from Cash Flow Activities						
The reasons for the variances are the same as under the statement of financial performance for the Revenue.						

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Comparison of Budget and Actual Amounts

	Original budget	*Budget adjustments	Final adjustments budget	***Virement	Final budget	Actual outcome
	R	R	R	R	R	R

1.19. Interest

Recalculation of movement in receivables between interest and sales of goods and services.

1.20. Payment- Operating Activities

The reasons for the variances are the same as under the statement of financial performance for Expenditure.

1.21. Proceeds from Investing Activities

Proceeds from prior year transactions not budgeted for.

1.22. Payments- Investing Activities

Inclusion of Major Spare part in PPE and not inventory, not budgeted for.

1.23. Cash Flow from financing activities

The loan was budgeted for in 2024/2025 and not 2025/2026.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Reportable Segments for the year ended 30 June 2026

	Community and public safety	Economic and environmental services	Trading Services	Governance and administratio n	Unallocated	Total Allocated	Total Unallocated	Total
By Function								

For management purposes, the municipality is organised and operates in four key functional segments (or business units). To this end, management monitors the operating results of these business units for the purpose of making decisions about resource allocations and assessment of performance. Revenues and expenditures relating to these business units are allocated at a transactional level. Costs relating to the governance and administration of the municipality are not allocated to these business units.

The key business units comprise of:

- Community and Public Safety;
- Economic and environmental services;
- Trading Services;
- Governance and administration;

2026

Segment revenue

External revenue from exchange transactions	33 692 848	4 732 067	606 350 801	1 585 917	-	646 361 633	(16)	646 361 617
External revenue from non- exchange transactions	184 746 135	9 694 186	16 705 905	124 507 226	225 250	335 878 702	1	335 878 703
Interest on investments	-	-	-	14 960 867	-	14 960 867	-	14 960 867
Interest earned from receivables	225 961	-	20 822 436	7 000 549	-	28 048 946	-	28 048 946
Gains on disposal	-	(10 493)	466 127	-	-	455 634	(13 197)	442 437
Undefined Difference	-	-	-	-	-	-	(3)	(3)
Total segment revenue	218 664 944	14 415 760	644 345 269	148 054 559	225 250 1 025 705 782	(13 215)1 025 692 567		

Segment expenses

Total segment expenses	152 823 405	38 755 418	735 014 345	147 242 309	1 050 000	1 074 885 477	-	1 074 885 477
Depreciation and amortisation	4 842 202	9 104 657	20 271 741	5 941 929	-	40 160 529	(4)	40 160 525
Impairment losses / (reversal) of impairment	1 050 418	64 583	(75 638 608)	13 000 236	-	(61 523 371)	-	(61 523 371)
Interest, dividends and rent on land	53 264	-	8 523 838	2 201 557	-	10 778 659	-	10 778 659
Fair value adjustment	-	-	-	16 063 010	-	16 063 010	-	16 063 010
Undefined Difference	-	-	-	-	-	-	-	(6)
Total segment expenses	158 769 289	47 924 658	688 171 316	184 449 041	1 050 000 1 080 364 304	(4)1 080 364 294		
Segment for the year	59 895 655	(33 508 898)	(43 826 047)	(36 394 482)	(824 750)	(54 658 522)	(13 205)	(54 671 727)

Capital expenditure

Actual outcome	11 291 485	23 583 483	85 668 705	21 372 314	-	141 915 987	139 899	142 055 886
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Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Reportable Segments for the year ended 30 June 2026

	Community and public safety	Economic and environmental services	Trading Services	Governance and administratio n	Unallocated	Total Allocated	Total Unallocated	Total
By Function								
2025								
Segment revenue								
External revenue from exchange transactions	34 853 243	3 850 105	504 528 602	1 902 419	-	545 134 369	(1)	545 134 368
External revenue from non- exchange transactions	170 957 507	1 624 995	43 860 405	117 341 542	108 531	333 892 980	-	333 892 980
Interest on investments	-	-	-	18 758 044	-	18 758 044	-	18 758 044
Interest earned from receivables	247 777	-	24 824 672	6 962 119	-	32 034 568	-	32 034 568
Gains on disposal	42 746	18 467	(509 711)	10 860 006	-	10 411 508	-	10 411 508
Gains on discontinued operations and disposals of non-current assets	-	-	-	104 883	-	104 883	-	104 883
Undefined Difference	-	-	-	-	-	-	(1)	(1)
Total segment revenue	206 101 273	5 493 567	572 703 968	155 929 013	108 531	940 336 352	(2)	940 336 350
Segment expenses								
Total segment expenses	135 992 727	34 131 857	519 155 265	139 021 548	1 022 100	829 323 497	(6)	829 323 491
Debt impairment	2 933 750	-	56 016 406	7 439 309	-	66 389 465	-	66 389 465
Depreciation and amortisation	4 860 577	7 970 031	18 835 560	7 372 895	-	39 039 063	-	39 039 063
Impairment losses / (reversal) of impairment	455 658	-	49 640	612 395	-	1 117 693	45 348	1 163 041
Interest, dividends and rent on land	49 779	-	6 037 493	1 809 341	-	7 896 613	-	7 896 613
Fair value adjustment	-	-	-	1 946 261	-	1 946 261	-	1 946 261
Inventory losses/write-offs	-	-	-	487 281	-	487 281	-	487 281
Undefined Difference	-	-	-	-	-	-	-	6
Total segment expenses	144 292 491	42 101 888	600 094 364	158 689 030	1 022 100	946 199 873	45 342	946 245 221
Segment for the year	61 808 782	(36 608 321)	(27 390 396)	(2 760 017)	(913 569)	(5 863 521)	(45 350)	(5 908 871)
Capital expenditure								
Actual outcome	1 484 034	11 599 180	61 721 929	8 088 188	-	82 893 331	(115 696)	82 777 635

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

These Annual Financial Statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

The Annual Financial Statements were prepared on the accrual basis of accounting and incorporate the historical cost conventions as the basis of measurement, except where specified otherwise.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, is disclosed below:

The principal accounting policies, applied in the preparation of the annual financial statements, are set out below. These accounting policies are consistent with those applied in the preparation of the prior period annual financial statements, unless specified otherwise. Details of any changes in the accounting policies are provided in note 70 Changes in accounting policies.

2. Summary of significant accounting policies

1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the municipality.

1.2 Going concern assumption

These annual financial statements were prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months. The Municipality considers its objective of using an asset to designate non-cash generating assets. Those assets that are not used in the objective of generating a commercial return but to deliver services are designated as non-cash generating assets.

1.3 Current year comparatives

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and / or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

1.4 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.5 Capital replacement reserve (CRR)

In order to finance the acquisition of infrastructure and other items of property, plant and equipment from internal sources, amounts are transferred from the accumulated surplus/(deficit) to the CRR in terms of the Annual Budget. The cash in the designated CRR bank account can only be utilised to finance items of property, plant and equipment. The CRR is reduced and the accumulated surplus/(deficit) is credited by a corresponding amount when the amounts in the CRR are utilised.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.6 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating leases- Lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Any contingent rent is expensed in the period in which they are incurred.

Operating leases- Lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

Municipality as lessee

Property, plant and equipment subject to finance lease agreements are capitalised at their cash cost equivalent. Corresponding liabilities are included in the Statement of financial position as Finance Lease Obligations. The cost of the item of property, plant and equipment is depreciated at appropriate rates on the straight-line basis over its estimated useful life. Lease payments are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are recognised on the straight-line basis over the term of the relevant lease.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Municipality as lessor

Amounts due from lessees under finance leases or instalment sale agreements are recorded as receivables at the amount of the municipality's net investment in the leases. Finance lease or instalment sale income is allocated to accounting periods so as to reflect a constant periodic rate of return on the municipality's net investment outstanding in respect of the leases or instalment sale agreements.

Operating lease rental income is recognised on a straight-line basis over the term of the relevant lease.

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Accounting Policies

1.7 Provisions

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Environmental rehabilitation provisions

At year end a provision is raised for the rehabilitation of landfill sites. The provision is the net present value of the future cash flows to rehabilitate damaged land at year end.

As the related asset is measured using the cost model:

Changes in the liability is added to, or deducted from, the cost of the related asset in the current period;

The amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit;

If the adjustments result in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may be fully recoverable. If there is such an indication, the municipality tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in the accounting policy on impairment of cash-generating assets and/ or impairment of non-cash generating assets.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability are recognised in surplus or deficit as they occur.

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Accounting Policies

1.8 Landfill site

Site restoration and dismantling cost - The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes:

- the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located;
- changes in the measurement of an existing decommissioning, restoration and similar liability that result from change in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in discount rate; and
- the obligation the municipality incurs for having used the items during a particular period for purposes other than to produce inventories during that period.

The related asset is measured using the cost model:

(a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;

(b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and

(c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets

1.9 Employee benefits

Short-term employee benefits

Remuneration to employees is recognised in the Statement of Financial Performance as the services are rendered, except for non-accumulating benefits, which are only recognised when the specific event occurs.

The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a provision in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

Leave pay

The liability for Leave Pay is based on the total accrued leave days at year end and is shown as a Payable from exchange transactions in the Statement of Financial Position. Rand value is used to determine the leave pay, such as the remuneration package of the employee. All unused leave will be paid out to the specific employee at the end of that employees employment term. .

Bonus provisions

Bonus provision is recognised in the statement of financial performance for months accumulated towards the 12 month cycle, and recognised as a provision in the statement of financial position.

Post-employment benefits: Defined contribution plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

Witzenberg Municipality

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Accounting Policies

1.9 Employee benefits (continued)

Post-retirement health care benefits

The municipality has an obligation to provide Post-retirement Health Care Benefits for current employees of the municipality. According to the municipality, a member (who is on the current Conditions of Service), on retirement, is entitled to remain a continued member of the Medical Aid Fund in which case the municipality is liable for a certain portion of the medical aid membership fee.

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs. The plan is unfunded. The present value of the defined benefit obligation is calculated using the Projected Unit Credit Method, incorporating actuarial assumptions and a discount rate based on the government bond rate. Valuations of these obligations are carried out annually by independent qualified actuaries.

Actuarial gains or losses are recognised immediately in the Statement of Financial Performance.

Past-service costs are recognised immediately in the Statement of Financial Performance.

Interest costs are recognised immediately in the Statement of Financial Performance.

Ex-gratia pension benefits

The municipality provides pension and retirement gratuity benefits to certain employees who were in the employment of the former municipality (now incorporated into the Witzenberg municipality) at 31 December 1994 and still in the employment of (Witzenberg municipality at date of normal retirement, medical disability, retrenchment or death. The gratuity is calculated on the salary benefits during 1994.

Long-service allowance

The municipality has an obligation to provide Long-service Allowance Benefits to all of its employees. According to the rules of the Long-service Allowance Scheme, which the municipality instituted and operates, an employee (who is on the current Conditions of Service), is entitled to a cash allowance, calculated in terms of the rules of the scheme, after 10, 15, 20, 25 and 30 years of continued service. The municipality's liability is based on an actuarial valuation. The projected unit credit method has been used to value the liabilities. Actuarial gains and losses on the long-term incentives are accounted for through the Statement of financial performance.

Witzenberg Municipality

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Accounting Policies

1.9 Employee benefits (continued)

Pension obligations

The Municipality's personnel are members of either the Government Employees Pension Fund (GEPF) or one of the Natal Joint Municipal Pension (NJMPF) retirement funds, namely the Superannuation, Retirement and Provident Funds. Except for the NJMPF Provident fund, the aforementioned funds are defined benefit funds. As these defined benefit funds are multi-employer funds, the allocation of any surplus/deficit to individual municipalities cannot be determined. Furthermore disclosure of further details such as actuarial assumptions, cannot be attributed to any specific employer and is of no relevance to users of the municipality's financial statements. As the required disclosure information cannot be obtained the funds are all treated as defined contribution funds.

Municipal Councillors

Councillors belong to the Councillors Pension Fund which is a defined contribution fund and employers have no legal or constructive obligation for any shortfalls in valuation of the fund.

1.10 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period. The municipality elected the cost model for Property, plant and equipment.

The cost of an item of property, plant and equipment is recognised as an asset if, and only if

- if it is probable that future economic benefits or service potential associated with the item will flow to the municipality, and
- the cost or fair value of the item can be measured reliably.

Initial recognition and measurement

Property, plant and equipment are initially recognised at cost on its acquisition date. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

The cost of an item of property, plant and equipment acquired in exchange for a non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Subsequent measurement - cost model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

Witzenberg Municipality

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Accounting Policies

1.10 Property, plant and equipment (continued)

Incomplete construction work

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use

Impairment

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable service amount, it is written down immediately to its recoverable service amount and an impairment loss is charged to the statement of financial performance.

Depreciation

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. Depreciation on new acquisitions is charged to the statement of financial performance in the financial year in which the asset is available for use after taking into account the assets' residual value where applicable

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Infrastructure:	Straight-line	
• Roads and Paving		5-100 Years
• Electricity		4-46 Years
• Water		15-150 Years
• Sanitation		10-75 Years
• Stormwater		5-100 Years
• Solid Waste		10-100 Years
• Information and Communication		3-15 Years
• Other		10-75 Years
Community:	Straight-line	
• Recreational Facilities		5-30 Years
• Sport Fields and Stadia		10-20 Years
• Halls		5-100 Years
• Libraries		10-30 Years
• Parks and Gardens		10-30 Years
• Other Assets		5-30 Years
• Cemeteries		5-30 Years
Finance Lease Assets:	Straight-line	
• Office Equipment		3-5 Years
Other:	Straight-line	
• Airports		20 Years
• Buildings		30-100 Years
• Computer Equipment		3-30 Years
• Furniture and Equipment		3-30 Years
• Landfill Sites		10-15 Years
• Markets		30 Years
• Other		3-30 Years
• Other Vehicles		2-67 Years
• Plant and Equipment		3-32 Years
• Specialist Vehicles		6-38 Years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately

Witzenberg Municipality

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Accounting Policies

1.10 Property, plant and equipment (continued)

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the municipality. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The municipality assesses at each reporting date whether there is any indication that the municipality expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the municipality revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

The municipality separately discloses expenditure to repair and maintain property, plant and equipment in the notes to the financial statements (see note 11).

De-recognition

Items of property, plant and equipment are derecognised when the asset is disposed or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

Effective interest rate

The municipality used the prime interest rate to discount future cash flows

1.11 Intangible assets

Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Subsequent measurement - Cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test

Witzenberg Municipality

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Accounting Policies

1.11 Intangible assets (continued)

Amortisation and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software	Straight-line	5 - 7 years

Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.12 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services; or for
- Administrative purposes, or
- Sale in ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that is associated with the investment property will flow to the municipality, and the cost or fair value of the investment property can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

Transfers are made to or from investment property only when there is a change in use. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the municipality accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

The cost of self-constructed investment property is the cost at date of completion.

Subsequent measurement – cost model

Investment property is, subsequent to initial measurement, carried at cost less accumulated depreciation and any accumulated impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Depreciation is provided to write down the cost, less estimated residual value by equal installments over the useful life of the property, which is as follows:

Item	Useful life
Buildings	99-100 years

Investment property is derecognised on disposal or when the investment property is permanently withdrawn from use and no future economic benefits or service potential are expected from its disposal.

Witzenberg Municipality

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Accounting Policies

1.12 Investment property (continued)

Gains or losses arising from the retirement or disposal of investment property is the difference between the net disposal proceeds and the carrying amount of the asset and is recognised in surplus or deficit in the period of retirement or disposal.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

The nature OR type of properties classified as held for strategic purposes are as follows:

The municipality separately discloses expenditure to repair and maintain investment property in the notes to the annual financial statements (see note 10).

The municipality discloses relevant information relating to assets under construction or development, in the notes to the annual financial statements (see note 10).

When classification is difficult, the criteria used to distinguish investment property from owner -occupied property and from property held for sale in the ordinary course of operations, are as follows:

All properties held to earn market-related rentals or for capital appreciation or both and that are not used for administrative purposes, and that will not be sold within the next 12 months are classified as Investment Properties

A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases

Transfers to, or from, investment property shall be made when, and only when, there is a change in use, evidenced by:

- (a) commencement of owner-occupation, for a transfer from investment property to owner-occupied property;
- (b) commencement of development with a view to sale, for a transfer from investment property to inventories;
- (c) end of owner-occupation, for a transfer from owner-occupied property to investment property; or
- (d) commencement of an operating lease (on a commercial basis) to another party, for a transfer from inventories to investment property.

1.13 Heritage assets

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance, and is held and preserved indefinitely for the benefit of present and future generations.

A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

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Accounting Policies

1.13 Heritage assets (continued)

Initial recognition and measurement

A heritage asset is defined as an asset that has a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held and preserved indefinitely for the benefit of present and future generations. A heritage asset is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the asset will flow to the entity, and the cost or fair value of the asset can be measured reliably.

Heritage asset is initially measured at cost at the date of acquisition or in the case where a heritage asset is acquired through a non-exchange transaction (i.e. donation or grant) at deemed cost, being the fair value of the asset at acquisition date.

The cost of a heritage asset is a purchase price and other costs directly attributable to bring the heritage asset to the location and condition necessary for it to be capable of operating in the manner intended by management of the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes attributable costs of dismantling and removing the asset and restoring the site on which the asset is located.

Where there is no evidence to determine the market value of an item of heritage asset in an active market, a valuation technique is used to determine the fair value.

Subsequent measurement

The municipality uses the cost model to value each class of heritage asset. Subsequent expenditure relating to heritage assets is capitalised if that expenditure meets all the requirement of heritage asset and can be measured reliable. Subsequent expenditure is only capitalised when that expenditure increases the level of benefit from present and future generation.

Heritage assets are not depreciated; however, the municipality assesses impairment to all heritage assets at each reporting date.

Derecognition

The carrying amount of an item of heritage asset is de-recognised on disposal or when no future economic benefit or service potential or for the benefit of present and future generations.

The gains or losses derived from de-recognition is recognised in the surplus or deficit when the heritage asset is de-recognised

Gains and losses are determined as the difference between the carrying amount (cost less accumulated depreciation and impairment) and the disposal proceeds and included in the Statement of Financial Performance.

1.14 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

All cash generating assets are measured at amortised cost, or cost, these assets are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a cash generating asset or group of cash generating assets is impaired.

Impairment is assessed annually during year-end reporting. Impairment loss is recognised to the Statement of Financial Performance. Reversal of the impairment loss affects surplus or deficit for that reporting period.

Witzenberg Municipality

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Accounting Policies

1.14 Impairment of cash-generating assets (continued)

Designation

At initial recognition, the municipality designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of a municipality's objective of using the asset.

The municipality designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

1.15 Commitments

Disclosures are required in respect of unrecognised contractual commitments.

Commitments are not recognised in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

- approved and contracted commitments;
- where the expenditure has been approved and the contract has been awarded at the reporting date; and
- where disclosure is required by a specific standard of GRAP.

Commitments are disclosed inclusive of VAT.

1.16 Inventory

Initial recognition

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Subsequently inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the first-in, first-out (FIFO) formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Subsequent measurement

Witzenberg Municipality

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Accounting Policies

1.16 Inventory (continued)

Inventories, consisting of consumable stores, materials and water, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.17 Borrowing costs

Borrowing costs are interest and other expenses incurred by an municipality in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the Statement of financial performance in the period in which they are incurred.

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy

Applied from the effective date prescribed for the entity by regulation of the Minister of Finance and the applicable Directive (see note "Changes in accounting policy"). Any references to paragraph numbers in this accounting policy relates to paragraphs in GRAP 104 (revised 2019), relating Appendices or relating Basis for Conclusions.

Witzenberg Municipality

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Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Definitions

Financial assets include:

- cash;
- residual interests of another entity; or
- contractual rights to receive or exchange cash or another financial asset.

Financial liabilities are contractual obligations to deliver cash or another financial asset, or to exchange financial assets or liabilities under conditions that are potentially unfavourable to the entity.

The **amortised cost** of a financial asset or liability is the amount at which it is measured initially, minus principal repayments, plus or minus cumulative amortisation using the effective-interest rate method, and less any loss allowance.

12 month expected credit losses is the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date.

Credit-impaired financial asset is a financial asset that is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

- (a) significant financial difficulty of the issuer or the borrower;
- (b) a breach of contract, such as a default or past due event;
- (c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- (d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;
- (e) the disappearance of an active market for that financial asset because of financial difficulties; or
- (f) the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses.

It may not be possible to identify a single discrete event - instead, the combined effect of several events may have caused financial assets to become credit-impaired.

Credit loss is the difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). An entity shall estimate cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument. The cash flows that are considered shall include cash flows from the sale of collateral held (where applicable) or other credit enhancements that are integral to the contractual terms. There is a presumption that the expected life of a financial instrument can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the expected life of a financial instrument, the entity shall use the remaining contractual term of the financial instrument.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Credit risk rating grades are the ratings of credit risk based on the risk of default occurring on the financial instrument.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from an entity's statement of financial position.

The effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of interest revenue or interest expense in surplus or deficit in the relevant period.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, an entity shall estimate the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but shall not consider the expected credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

A **financial asset** is:

- (a) cash;
- (b) a residual interest of another entity; or
- (c) a contractual right to:
 - (i) receive cash or another financial asset from another entity; or
 - (ii) exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

A **financial guarantee contract** is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A **financial instrument** is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

A **financial liability** is any liability that is a contractual obligation to:

- (a) deliver cash or another financial asset to another entity; or
- (b) exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Gross carrying amount of a financial asset is the amortised cost of a financial asset, before adjusting for any loss allowance.

Impairment gain or loss is a gain or loss that is recognised in surplus or deficit in accordance with paragraph 5.23 and 5.36.

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

Loss allowance is the allowance for expected credit losses on financial assets measured in accordance with paragraph 4.2, lease receivables and the provision for expected credit losses on loan commitments and financial guarantee contracts.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Witzenberg Municipality

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Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

A financial asset is **past due** when a counterparty has failed to make a payment when that payment was contractually due.

Purchased or originated credit impaired financial asset is a purchased or originated financial asset(s), other than a receivable, that is credit-impaired on initial recognition.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability (see Appendix A paragraph AG5.57). An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Initial Recognition

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or residual interest of another entity. The entity recognises a financial asset or a financial liability in its statement of financial position when it becomes a party to the contractual provisions of the instrument.

The entity recognises financial assets using trade date accounting.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Classification

Classification of Financial Assets

The entity classifies financial assets as subsequently measured at amortised cost or fair value through surplus or deficit on the basis of both:

- (a) the entity's management model for managing the financial assets; and
- (b) the contractual cash flow characteristics of the financial asset.

A financial asset is measured at amortised cost if both of the following conditions are met:

- (a) the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows; and
- (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

For the purpose of applying (b) above:

- Principal is the fair value of the financial asset at initial recognition
- Interest consists of consideration for the time value of money, for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin (where applicable).

A financial asset is measured at fair value through surplus or deficit unless it is measured at amortised cost or cost.

The Municipality has the following classes of financial assets:

Classes of Financial Asset

Receivables from Exchange Transactions
Cash and Cash Equivalents
Operating Lease Receivable

Classification in terms of GRAP 104

Financial assets at amortised cost
Financial assets at amortised cost
Financial assets at amortised cost

Classification of Financial Liabilities

The entity classifies all financial liabilities as subsequently measured at amortised cost.

The municipality has the following classes of financial liabilities:

Type of financial liability

Long-term borrowings
Current portion of long-term borrowings
Payables from exchange transactions
Consumer Deposits

Classification in terms of GRAP 104

Financial liability at amortised cost
Financial liability at amortised cost
Financial liability at amortised cost
Financial liability at amortised cost

Reclassification

The entity reclassifies financial assets when:

- (a) it changes its management model for managing financial assets, it reclassifies all affected financial asset in accordance with GRAP 104 (revised 2019);
- (b) a reliable measure of fair value either becomes, or ceases to be, available for an investment in a residual interest.

The entity does not reclassify any financial liability.

Witzenberg Municipality

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Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Measurement

Initial measurement

Except for, where at initial recognition, the entity measures receivables and payables at their transaction price if they do not contain a material financing transaction, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

However, if the fair value of the financial asset or financial liability at initial recognition differs from the transaction price, the entity applies the relevant paragraphs in GRAP 104 (revised 2019).

Despite the above, at initial recognition, the entity measures receivables and payables at their transaction price if they do not contain a material financing transaction.

Subsequent measurement of financial assets

After initial recognition, the entity measures a financial asset at:

(a) amortised cost;

The entity applies the impairment requirements in paragraphs 5.17 to 5.35 to financial assets that are measured at amortised cost in accordance with paragraph 4.2 and paragraph 5.36 to financial assets measured at cost in accordance with paragraph 4.5.

Subsequent measurement of financial liabilities

After initial recognition, the entity measures a financial liability in accordance with the section on "Classification of Financial Liabilities".

Amortised cost measurement

Financial assets

Effective interest method

Interest revenue is calculated by using the effective interest method. This is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for:

(a) Purchased or originated credit-impaired financial assets. For those financial assets, the entity applies the credit-adjusted effective interest rate to the amortised cost of the financial asset from initial recognition.

(b) Financial assets, other than receivables, that are not purchased or originated credit-impaired financial assets but subsequently have become credit-impaired financial assets. For those financial assets, the entity applies the effective interest rate to the amortised cost of the financial asset in subsequent reporting periods.

Write-off

The entity directly reduces the gross carrying amount of a financial asset when the entity has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

Impairment

Recognition of expected credit losses

General approach

The general approach is applied to Cash and Cash Equivalents. The approach determines the loss allowance based on whether there has been a significant increase in credit risk since initial recognition of the financial asset. For those where the credit risk has not significantly increased since initial recognition, the loss allowance is measured at an amount equal to the 12-month expected credit losses. For the instruments where the credit risk has increased significantly, lifetime expected credit losses are recognised.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

The municipality assesses the expected credit losses on bank balances by considering the external credit ratings and creditworthiness of the relevant financial institutions, historical default information, financial-sector risks and relevant forward looking economic information.

The entity recognises in surplus or deficit, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognised in accordance with GRAP 104 (revised 2019).

Determining significant increases in credit risk

At each reporting date, the entity assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the entity uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses. To make that assessment, the entity compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and consider reasonable and supportable information, that is available without undue cost or effort, that is indicative of significant increases in credit risk since initial recognition.

Modified financial assets

If the contractual cash flows on a financial asset have been renegotiated or modified and the financial asset was not derecognised, the entity assess whether there has been a significant increase in the credit risk of the financial instrument in accordance with paragraph 5.18 by comparing:

- (a) the risk of a default occurring at the reporting date (based on the modified contractual terms); and
- (b) the risk of a default occurring at initial recognition (based on the original, unmodified contractual terms).

Purchased or originated credit impaired financial assets

Despite paragraphs 5.18 and 5.20, at the reporting date, the entity only recognises the cumulative changes in lifetime expected credit losses since initial recognition as a loss allowance for purchased or originated credit-impaired Financial assets.

At each reporting date, the entity recognises in surplus or deficit the amount of the change in lifetime expected credit losses as an impairment gain or loss. It recognises favourable changes in lifetime expected credit losses as an impairment gain, even if the lifetime expected credit losses are less than the amount of expected credit losses that were included in the estimated cash flows on initial recognition.

Simplified approach for receivables and lease receivables

Despite paragraphs 5.18 and 5.20, the entity always measures the loss allowance at an amount equal to lifetime expected credit losses for receivables and lease receivables.

The requirements for purchased or originated credit impaired financial assets do not apply to receivables.

Measurement of expected credit losses

The entity measures expected credit losses of a financial instrument in a way that reflects:

- (a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- (b) the time value of money; and
- (c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

Witzenberg Municipality

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Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Some financial instruments include both a loan and an undrawn commitment component and the entity's contractual ability to demand repayment and cancel the undrawn commitment does not limit the entity's exposure to credit losses to the contractual notice period. For such financial instruments, the entity measures expected credit losses over the period that the entity is exposed to credit risk and expected credit losses would not be mitigated by credit risk management actions, even if that period extends beyond the maximum contractual period.

The provision matrix approach is used, which is derived from historical collection behaviour observed in the Municipality's debtor book. The methodology then incorporates adjustments for forward-looking information and seasonal adjustments where appropriate, based on historical seasonality and the current macroeconomic outlook of GDP. Historical loss rates are calculated across the portfolio, segmented by service type and customer type as risk drivers. Large customers are assessed on a standalone basis to reflect their unique risk characteristics and to remove volatility in the historical loss rate behaviour driven by a few large customers.

The methodology treats the greater than 990 days bucket as the ultimate non-recovery state for modelling purposes. This bucket is therefore treated as an absorbing state, meaning that balances reaching this category are assumed to have no further recoveries and therefore are effectively written-off.

The resulting lifetime loss rates are applied to the outstanding receivable balances in each ageing category to determine the total expected credit loss allowance recognised at year-end.

Reclassification of financial assets

If the entity reclassifies financial assets in accordance with paragraph 4.16, it applies the reclassification prospectively from the reclassification date. The entity does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

If the entity reclassifies a financial asset out of the amortised cost measurement category and into the fair value through surplus or deficit measurement category, its fair value is measured at the reclassification date. Any gain or loss arising from a difference between the previous amortised cost of the financial asset and fair value is recognised in surplus or deficit.

If the entity reclassifies a financial asset out of the fair value through surplus or deficit measurement category and into the amortised cost measurement category, its fair value at the reclassification date becomes its new gross carrying amount.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the entity reclassifies the investment from fair value through surplus or deficit to cost. The carrying amount at the date that fair value is no longer available becomes the cost. If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, the entity reclassifies the investment from cost to fair value through surplus or deficit and recognises the difference between its carrying amount and fair value in accordance with paragraph 5.42.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, the entity reclassifies the investment from cost to fair value through surplus or deficit and recognises the difference between its carrying amount and fair value in accordance with paragraph 5.42.

Gains and losses

A gain or loss on a financial asset or financial liability that is measured at fair value is recognised in surplus or deficit unless it is a financial liability designated as at fair value through surplus or deficit and the entity is required to present the effects of changes in the liability's credit risk in the statement of changes in net assets.

A gain or loss on a financial asset that is measured at amortised cost is recognised in surplus or deficit when the financial asset is derecognised, reclassified in accordance with paragraph 5.38, through the amortisation process or in order to recognise impairment gains or losses. The entity applies paragraphs 5.38 if it reclassifies financial assets out of the amortised cost measurement category. A gain or loss on a financial liability that is measured at amortised cost is recognised in surplus or deficit when the financial liability is derecognised and through the amortisation process.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Derecognition

Derecognition of financial assets

The entity derecognises financial assets using trade date accounting.

Before evaluating whether, and to what extent, derecognition is appropriate under paragraphs 6.6 to 6.13, the entity determines whether those paragraphs should be applied to a part of a financial asset (or a part of a group of similar financial assets) or a financial asset (or a group of similar financial assets) in its entirety, as follows:

(a) Paragraphs 6.3 to 6.8 are applied to a part of a financial asset (or a part of a group of similar financial assets) if, and only if, the part being considered for derecognition meets one of the following three conditions:

- (i) The part comprises only specifically identified cash flows from a financial asset (or a group of similar financial assets).
 - ii) The part comprises only a fully proportionate (pro rata) share of the cash flows from a financial asset (or a group of similar financial assets)
 - (iii) The part comprises only a fully proportionate (pro rata) share of specifically identified cash flows from a financial asset (or a group of similar financial assets).
- (b) In all other cases, paragraphs 6.3 to 6.8 are applied to the financial asset in its entirety (or to the group of similar financial assets in their entirety).

In paragraphs above, the term “financial asset” refers to either a part of a financial asset (or a group of similar financial assets) as identified in (a) above or, otherwise, a financial asset (or a group of similar financial assets) in its entirety.

The entity derecognises a financial asset only when:

- (a) the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- (b) the entity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- (c) the entity, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - (i) derecognises the asset; and
 - (ii) recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised in accordance with this paragraph is recognised in surplus or deficit in the period of the transfer.

Waiver of rights relating to financial assets

The entity may waive the right to receive contractual receipts under the terms of an existing arrangement. The following outline scenarios of when a waiver of rights may arise:

- (a) A municipality may waive its right to contractual receipts due on consumer accounts where those consumers become eligible to have their debts waived in accordance with the municipality's indigent policy. Where the waiver of rights results in the provision of a social benefit, it is accounted for in accordance with paragraph 5.4(a).

Witzenberg Municipality

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Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

(b) An entity may waive its rights to contractual receipts because of a subsequent event such as the issuing of a court order. A court may order that, instead of being entitled to a right to receive cash or another financial asset, the entity instead has a right to another asset, good and/or services, i.e. the debt will be settled through the seizure of property or other goods/services rather than through cash or equivalent means. In these instances, an entity derecognises the financial asset (or part of the financial asset) that represents the entity's right to cash or another financial asset, and recognises the right to receive another asset in terms of the Framework for the Preparation and Presentation of Financial Statements.

Assessing the transfer of risks and rewards, and control

The transfer of risks and rewards is evaluated by comparing the entity's exposure, before and after the transfer, with the variability in the amounts and timing of the net cash flows of the transferred asset. The entity has retained substantially all the risks and rewards of ownership of a financial asset if its exposure to the variability in the present value of the future net cash flows from the financial asset does not change significantly as a result of the transfer (e.g. because the entity has sold a financial asset subject to an agreement to buy it back at a fixed price or the sale price plus a lender's return). An entity has transferred substantially all the risks and rewards of ownership of a financial asset if its exposure to such variability is no longer significant in relation to the total variability in the present value of the future net cash flows associated with the financial asset (e.g. because the entity has sold a financial asset subject only to an option to buy it back at its fair value at the time of repurchase).

Transfers that qualify for derecognition

If the entity transfers a financial asset in a transfer that qualifies for derecognition in its entirety and retains the right to service the financial asset for a fee, it recognises either a servicing asset or a servicing liability for that servicing contract. If the fee to be received is not expected to compensate the entity adequately for performing the servicing, a servicing liability for the servicing obligation is recognised at its fair value. If the fee to be received is expected to be more than adequate compensation for the servicing, a servicing asset is recognised for the servicing right at an amount determined on the basis of an allocation of the carrying amount of the larger financial asset in accordance with paragraph 6.12.

If, as a result of a transfer, a financial asset is derecognised in its entirety but the transfer results in the entity obtaining a new financial asset or assuming a new financial liability, or a servicing liability, the entity recognises the new financial asset, financial liability or servicing liability at fair value.

On derecognition of a financial asset in its entirety, the difference between:

(a) the carrying amount; and

(b) the sum of the consideration received (including any new asset obtained less any new liability assumed) is recognised in surplus or deficit.

If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset is allocated between the part that continues to be recognised and the part that is derecognised, based on the relative fair values of those parts, on the date of the transfer. For this purpose, a retained servicing asset is treated as a part that continues to be recognised. The difference between:

(a) the carrying amount allocated to the part derecognised; and

(b) the sum of the consideration received for the part derecognised (including any new asset obtained less any new liability assumed) is recognised in surplus or deficit.

Transfers that do not qualify for derecognition

If a transfer does not result in derecognition because the entity has retained substantially all the risks and rewards of ownership of the transferred asset, the entity continues to recognise the transferred asset in its entirety and recognises a financial liability for the consideration received. In subsequent periods, the entity recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset and the associated liability nor the revenue and the associated expenses are offset.

Non-cash collateral

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

If a transferor provides non-cash collateral (such as debt instruments or a residual interest) to the transferee, the accounting for the collateral by the transferor and the transferee depends on whether the transferee has the right to sell or repledge the collateral and on whether the transferor has defaulted.

The transferor and transferee accounts for the collateral as follows:

(a) if the transferee has the right by contract or custom to sell or repledge the collateral, the transferor reclassifies that asset in its statement of financial position (e.g. as a loaned asset, a pledged investment in a residual interests or repurchase receivable) separately from other assets;

(b) if the transferee sells collateral pledged to it, it recognises the proceeds from the sale and a liability measured at fair value for its obligation to return the collateral;

(c) if the transferor defaults under the terms of the contract and is no longer entitled to redeem the collateral, it derecognises the collateral, and the transferee recognises the collateral as its asset initially measured at fair value or, if it has already sold the collateral, derecognise its obligation to return the collateral; and

(d) except as provided in (c), the transferor continues to carry the collateral as its asset, and the transferee does not recognise the collateral as an asset.

Derecognition of financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction, are accounted for in accordance with GRAP 23.

If the entity repurchases a part of a financial liability, the entity allocates the previous carrying amount of the financial liability between the part that continues to be recognised and the part that is derecognised based on the relative fair values of those parts on the date of the repurchase. The difference between (a) the carrying amount allocated to the part derecognised and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognised is recognised in surplus or deficit.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.18 Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Presentation

Interest, dividends or similar distributions, losses and gains

Interest, dividends or similar distributions, losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit. Distributions to holders of residual interests is recognised by the entity directly in net assets. Transaction costs incurred on residual interests is accounted for as a deduction from net assets.

Offsetting a financial asset and a financial liability

A financial asset and a financial liability are offset and the net amount presented in the statement of financial position when the entity:

- (a) currently has a legally enforceable right to set off the recognised amounts; and
- (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

1.19 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity. Financial instruments are classified into three categories namely, financial instruments at fair value, financial instruments at amortised cost or financial instruments at cost. The municipality determines the classification of its financial instruments at initial recognition.

The municipality has various types of financial instruments and these can be broadly categorised as either financial assets or financial liabilities.

A financial instrument is recognised if the municipality becomes a party to the contractual provisions of the instrument.

1.19.1 Classification of financial instruments

Financial assets

A financial asset is any asset that is a cash or contractual right to receive cash. In accordance with GRAP 104 the Financial Assets of the municipality are classified as follows into the three categories allowed by this standard:

Financial asset at amortised cost being a non-derivative financial asset with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets.

Financial assets measured at fair value being financial assets that meet either of the following conditions:

- Derivatives;
- Combined instruments that are designated at fair value;
- Instruments held for trading;
- Non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; or
- Financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

Financial assets measured at cost being investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

The municipality has the following types of financial assets as reflected on the face of the Statement of financial position or in the notes thereto:

Type of financial asset
Long-term receivables

Classification in terms of GRAP 104
Financial assets at amortised cost

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.19 Financial instruments (continued)

Current portion of long-term receivables	Financial assets at amortised cost
Receivables from exchange transactions	Financial assets at amortised cost
Cash and cash equivalents	Financial assets at amortised cost
	Financial assets at amortised cost

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short - term highly liquid investments, readily convertible into known amounts of cash that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the Cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets at amortised cost.

Financial liabilities

A financial liability is a contractual obligation to deliver cash or another financial asset to another entity.

The following main categories of financial liabilities and the classification determining how they are measured exist:

- Financial liabilities measured at amortised cost; or
- Financial liabilities measured at fair value.

The municipality has the following types of financial liabilities as reflected on the face of the Statement of financial position or in the notes thereto:

Type of financial liability	Classification in terms of GRAP 104
Long-term liabilities	Financial liability at amortised cost
Current portion of long-term liabilities	Financial liability at amortised cost
Payables from exchange transactions	Financial liability at amortised cost

1.19.2 Initial and subsequent measurement

Initial recognition and measurement

A financial instruments is recognised when the municipality becomes a party to the contractual provisions of the instrument and are initially measured at fair value. In the case of a financial instruments not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial instruments are added or deducted from the fair value as appropriate on initial recognition.

Subsequent measurement – Financial assets

Financial assets consist of cash and cash equivalents, deposits, receivables and investments.

Receivables are subsequently measured at amortised cost using the effective interest rate method, less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

A provision for impairment of receivables is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate. Changes in the carrying amount of the provision is recognised in the Statement of financial performance. When a receivable is considered uncollectible it is written off against the provision. Any gains or losses arising from the change in fair value of investments measured at fair value are recognised in the Statement of financial performance.

Trade and other receivables (excluding Value Added Taxation, prepayments and operating lease receivables), loans to municipal entities and loans that have fixed and determinable payments that are not quoted in an active market are classified as financial assets at amortised cost.

Financial assets measured at fair value are initially measured at fair value plus directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in equity until the investment is derecognised, at which time the cumulative gain or loss recorded in equity is recognised in the Statement of financial performance, or determined to be impaired, at which time the cumulative loss recorded in equity is recognised in the Statement of financial performance.

Witzenberg Municipality

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Accounting Policies

1.19 Financial instruments (continued)

Subsequent measurement – Financial Liabilities

Financial liabilities consist of payables, interest bearing loans and bank overdrafts. These liabilities are subsequently measured at amortised cost, using the effective interest rate method. Finance costs are expensed in the Statement of financial performance in the period in which they are incurred except where stated otherwise (see accounting policy on borrowing costs).

Bank borrowings, consisting of interest-bearing short-term bank loans, repayable on demand and overdrafts are recorded at the proceeds received. Finance costs are accounted for using the accrual basis and are added to the carrying amount of the bank borrowing to the extent that they are not settled in the period that they arise.

Prepayments are carried at cost less any accumulated impairment losses.

1.19.3 Impairment of financial assets

All financial assets measured at amortised cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

Consumer debtors

Consumer debtors are assessed individually thereafter collectively considering factors such as payment histories and ratios, qualitative factors e.g. correspondence from attorneys, disputes about certain accounts, etc.

All financial assets measured at amortised cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Other debtors

Other debtors are reviewed individually considering payment histories and disputes about certain amounts. Provision for impairment is made accordingly.

All financial assets measured at amortised cost, are subject to an impairment review. The entity assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired..

1.19.4 Derecognition

Financial assets

The municipality derecognises financial assets only when the contractual rights to the cash flows from the asset expires or it transfers the financial assets and substantially all the risks and rewards of ownership of the asset to another entity, except when Council approves the write-off of financial assets due to non-recoverability.

If the municipality neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the municipality recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the municipality retains substantially all the risks and rewards of ownership of a transferred financial assets, the municipality continues to recognise the financial assets and also recognises a collateralised borrowing for the proceeds received.

Witzenberg Municipality

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Accounting Policies

1.19 Financial instruments (continued)

Financial liabilities

The municipality derecognises financial liabilities when, and only when, the municipality's obligations are discharged, cancelled or they expire.

An exchange between an existing borrower and lender of debt instruments with substantially different terms shall be accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) shall be accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, shall be recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a nonexchange transaction, are accounted for in accordance with GRAP 23.

1.19.5 Fair value measurement considerations

The best evidence of fair value is quoted prices in an active market. If the market for a financial instruments is not active, the municipality establishes fair value using a valuation technique. The chosen valuation technique makes maximum use of market inputs and relies as little as possible on municipality-specific inputs.

1.20 Revenue

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction

Recognition and measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

1.20.1 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Service charges relating to water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly by the system if the reading was not obtained. The provisional estimates of consumption are recognised as revenue when invoiced. The system automatically reverse the provisional readings, when the reading has been captured on the system.

Interest revenue is recognised on a time proportion basis, Interest earned on investments is recognised in the statement of financial performance on the time proportionate basis that takes into account the effective yield on the investment.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant tariff.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods is passed to the consumer.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.20 Revenue (continued)

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied.

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by the proportion that costs incurred to date bear to the total estimated costs of the transaction.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.20.2 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Fines constitute both spot fines in the form of meter tampering fines. Fines are recognised when payment is received.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.20 Revenue (continued)

Fines

Fines constitute both spot fines and camera fines. Fines are recognised when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the municipality is entitled to collect.

Subsequent to initial recognition and measurement, the municipality assess the collectability of the revenue and recognises a separate impairment loss where appropriate.

Donations and contributions

Donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Transfers and subsidies

The municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Unconditional grants

Equitable share allocations are recognised in revenue at the start of the financial year.

Conditional grants

Conditional grants recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations and would be enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Interest earned on grants received and invested is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor and if it is the municipality's interest it is recognised as interest earned in the Statement of financial performance.

Revenue recognition of unclaimed deposits

Unclaimed deposits older than three (3) years are recognised as revenue.

Revenue recognition of forfeited retention

Retention forfeited is recognised as revenue in the statement of financial performance.

Retention forfeit is recognised when service provider does not meet the retention release conditions.

1.21 Related parties and related party transactions

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.21 Related parties and related party transactions (continued)

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence, or be influenced by, that management in their dealings with the municipality.

The municipality is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the municipality to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting entity's legal mandate.

Where the municipality is exempt from the disclosures in accordance with the above, the municipality discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the entity's financial statements to understand the effect of related party transactions on its annual financial statements

1.22 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.23 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the economic entity's supply chain management policy. Irregular expenditure excludes unauthorised expenditure.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.24 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the Statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of financial performance.

Witzenberg Municipality

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Accounting Policies

1.25 Contingent assets and contingent liabilities

Contingent liabilities represent a possible obligation that arises from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability can also arise as a result of a present obligation that arises from past events but which is not recognised as a liability either because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets represent possible assets that arise from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in the notes to the municipality.

1.26 Budget information

The approved budget is prepared on an accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the same period as the Annual Financial Statements.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Explanatory comments on material differences are provided in a separate budget statement in the annual financial statements giving firstly reasons for overall growth or decline in the budget and secondly motivations for over or under spending in line items. The changes between the approved and final budget are a consequence of reallocations within the approved budget by the Council at the beginning and during the year following a period of consultation with the public as part of the Integrated Development Plan.

The approved budget is classified by economic nature per items on the same basis as adopted in the financial statements.

1.27 Significant judgements and estimates

In the application of the municipality's accounting policies, which are described below, management is required to make judgement, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. The estimates and associated assumptions are based on historical experiences and other factors that are considered too reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

1.27.1 Judgements

The following are the critical judgements, apart from those involving estimations, that the management have made in the process of applying the municipality's Accounting Policies and that have the most significant effect on the amounts recognised in the annual financial statements:

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.27 Significant judgements and estimates (continued)

Materiality

Materiality is judged by reference to the size and nature of the item. The deciding factor is whether the omission or misstatement could, individually or collectively, influence the decisions that users make on the basis of these annual financial statements.

In preparation of the annual financial statements materiality has been considered in:

- Deciding what to report in the annual financial statements and how to present it.
- Assessing the effect of omissions, misstatements and errors on the annual financial statements.

In assessing whether an item, transaction or event is material, specific thresholds for specific items, transactions and events, or aggregations thereof has been developed. These thresholds are used to make decisions about the reporting of information (i.e. how to recognise, measure, present and disclose items, transactions and events), and used as a margin of error or framework within which to assess misstatements and errors.

Based on professional judgement the quantitative value of materiality for the 2026 financial year is set at R - million.

The municipality has also considered whether certain transactions or balances may be qualitatively material based on the inherent characteristics thereof, even though the transaction or balance is quantitatively immaterial, if:

- The item, transaction or event relates to legal or regulatory requirements.
- Related party transactions.
- The regularity or frequency with which an item, transaction or event occurs.
- The item, transaction or event results in the reversal of a trend.
- The item, transaction or event is likely to result in a change in accounting policy.
- The commencement of a new function, or the reduction or cessation of an existing function.
- The degree of estimation or judgement that is needed to determine the value of an item, transaction or event.
- An item, transaction or event that affects the going concern assumption of the municipality.

Lease classification – municipality as lessor

The municipality has entered into lease agreements to rent a small portion of its administration building. The municipality has determined that it retains all the significant risks and rewards of ownership of these properties, and so accounts for them as operating leases.

Lease classification – municipality as lessee

The municipality has entered into a number of leases for office equipment. In determining whether a lease agreement is a finance lease or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to the municipality.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. The municipality has exercised its judgement on the appropriate classification of equipment leases, and has determined a number of lease arrangements are finance leases.

Determination of repairs and maintenance cost

Repairs and maintenance is based on management's own judgement of costs incurred in cost centres responsible for the maintenance and repair of municipality owned assets. This includes internal charges (inter departmental charges) such as internal transport costs, charged out to the different departments.

Componentisation of infrastructure assets

All infrastructure assets, acquired before the adoption of GRAP where the acquisition cost could not be obtained, with significant components relating to different useful lives are unbundled into their components in order to depreciate all major components over the expected useful lives. The cost of each component is estimated based on the current market replacement cost of each component, depreciated for age and condition and recalculated to deemed cost at the acquisition date if known or to the date of initially adopting the Standards of GRAP. All infrastructure assets acquired after the adoption of GRAP with significant components relating to different useful lives are unbundled into their components based on the actual expenditure incurred.

Witzenberg Municipality

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Accounting Policies

1.27 Significant judgements and estimates (continued)

1.27.2 Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below:

Post-retirement benefits and Other long term obligations

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

The municipality determines the appropriate discount rate at the end of each year. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations. In determining the appropriate discount rate, the municipality considers the interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating the terms of the related pension liability.

Other key assumptions for pension obligations are based on current market conditions.

Classification of financial assets and liabilities

The classification of financial assets and liabilities, into categories, is based on judgement by management. The Accounting Policy on Financial Instruments describes the factors and criteria considered by the management of the municipality in the classification of financial assets and liabilities.

In making the above-mentioned judgement, management considered the definition and recognition criteria for the classification of financial instruments as set out in GRAP 104: Financial Instruments.

Impairment of financial assets

The Accounting Policy on Financial Instruments describes the process followed to determine the value by which financial assets should be impaired. In making the estimation of the impairment, the management of the municipality considers the detailed criteria of impairment of financial assets as set out in GRAP 104: Financial Instruments and used its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of the reporting period. The management of the municipality is satisfied that the impairment of financial assets recorded during the year is appropriate.

The calculation in respect of the impairment of service debtors (receivables from exchange and non-exchange transactions) is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their creditworthiness. This was performed per service-identifiable categories across all classes of debtors.

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

Review of useful lives of property, plant and equipment and intangible assets

The useful lives of assets are based on management's estimation. Management considers whether there is any indication that expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. These include changes in the composition, condition and nature of the asset, its susceptibility and adaptability to changes in technology and processes, the nature of the processes and environment in which the asset is deployed availability of funding to replace the asset and changes in the market in relation to the asset, as well as planned repairs and maintenance including refurbishments.

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Accounting Policies

1.27 Significant judgements and estimates (continued)

Impairment of property, plant and equipment, intangible assets, heritage assets and inventory

The Accounting Policies on impairment of cash and non-cash generating assets as well as inventory describes the conditions under which non-financial assets are tested for potential impairment losses by the management of the municipality. Significant estimates and judgements are made relating to the impairment of property, plant and equipment, intangible assets and heritage assets and the write down of Inventories to the lowest of Cost and Net Realisable Values (NRV).

In making the above-mentioned estimates and judgement, management considers the subsequent measurement criteria and indicators of potential impairment losses as set out in GRAP 21: Impairment of Cash generating Assets and GRAP 26: Impairment of non-cash generating assets.

Provisions and contingent liabilities

Management judgement is required when recognising and measuring provisions, and when measuring contingent liabilities. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.

Non-Cash Generating Assets

The Municipality considers its objective of using an asset to designate non-cash generating assets. Those assets that are not used in the objective of generating a commercial return but to deliver services are designated as non-cash generating assets

1.28 Value Added Tax

The municipality accounts for VAT on the accrual basis, based on the approval received from the Commissioner for South African Revenue Services, permission has been given to remit or claim for value - added tax on the payments basis for debtors and creditors

VAT is a statutory receivable in terms of the VAT act, levied at 15% on qualifying payments and receipts.

Input VAT accrual and input VAT (General and Capital) are recognised when expenditure is incurred and when cash payments are made, respectively.

Output VAT accrual is recognised when revenue is billed. Output VAT (payable to SARS) is recognised once payment is received from debtors or when cash receipts are recorded. Output VAT impairment is recognised when debtors are impaired.

Statutory receivables/payables are recognised when VAT201 submission has been made to SARS.

1.29 Principal-agent arrangements

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Witzenberg Municipality

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Accounting Policies

1.29 Principal-agent arrangements (continued)

Identifying whether an entity is a principal or an agent

When the municipality is party to a principal-agent arrangement, it assesses whether it is the principal or the agent in accounting for revenue, expenses, assets and/or liabilities that result from transactions with third parties undertaken in terms of the arrangement.

The assessment of whether a municipality is a principal or an agent requires the municipality to assess whether the transactions it undertakes with third parties are for the benefit of another entity or for its own benefit.

Binding arrangement

The municipality assesses whether it is an agent or a principal by assessing the rights and obligations of the various parties established in the binding arrangement.

Where the terms of a binding arrangement are modified, the parties to the arrangement re-assess whether they act as a principal or an agent.

Assessing which entity benefits from the transactions with third parties

When the municipality in a principal-agent arrangement concludes that it undertakes transactions with third parties for the benefit of another entity, then it is the agent. If the municipality concludes that it is not the agent, then it is the principal in the transactions.

The municipality is an agent when, in relation to transactions with third parties, all three of the following criteria are present:

- It does not have the power to determine the significant terms and conditions of the transaction.
- It does not have the ability to use all, or substantially all, of the resources that result from the transaction for its own benefit.
- It is not exposed to variability in the results of the transaction.

Where the municipality has been granted specific powers in terms of legislation to direct the terms and conditions of particular transactions, it is not required to consider the criteria of whether it does not have the power to determine the significant terms and conditions of the transaction, to conclude that it is an agent. The municipality applies judgement in determining whether such powers exist and whether they are relevant in assessing whether the municipality is an agent.

1.30 Statutory receivables

1.30.1 Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

In estimating the future cash flows, an entity considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, an entity discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

1.30.2 Recognition

The municipality recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.30 Statutory receivables (continued)

- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

1.30.3 Measurement

The municipality initially measures statutory receivables at their transaction amount.

The municipality measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Where the municipality levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the accounting policy on Revenue from exchange transactions or the accounting policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the municipality is required or entitled to levy additional charges in terms of legislation, supporting regulations, by-laws or similar means on overdue or unpaid amounts, these charges are accounted for in terms of the municipality's accounting policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (taxes and transfers).

1.30.4 Impairment

The municipality assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the municipality considers, as a minimum, the following indicators:

significant financial difficulty of the receivable, which may be evidenced by an application for debt counselling, business rescue or an equivalent.

it is probable that the receivable will enter sequestration, liquidation or other financial re-organisation.

a breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).

adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the municipality measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Witzenberg Municipality

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Accounting Policies

1.30 Statutory receivables (continued)

Any previously recognised impairment loss is adjusted by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable, or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

1.30.5 Derecognition

The municipality derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- the municipality transfers control of the statutory receivable and substantially all the risks and rewards of ownership of the asset to another entity; or
- the municipality, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity:
 - derecognise the receivable; and
 - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The entity considers whether any newly created rights and obligations are within the scope of the Standard of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.31 Events after reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the annual financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the annual financial statements.

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The municipality will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The municipality will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.32 Construction contracts and receivables

Construction contract is a contract, or a similar binding arrangement, specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use.

Contractor is an entity that performs construction work pursuant to a construction contract.

A contractor is an entity that enters into a contract to build structures, construct facilities, produce goods, or render services to the specifications of another entity either itself or through the use of subcontractors. The term "contractor" thus includes a general or prime contractor, a subcontractor to a general contractor, or a construction manager.

1.33 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Accounting Policies

1.33 Segment information (continued)

- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Segmental information was based and identified on the MFMA S71 monthly budget statement/reports that are reviewed by senior management and council to make strategic decisions and in monitoring segment performance. The disclosure of information about segments in these reports is organised around the type of service delivered, in a standardised format, namely the C2 schedule.

The municipality manages its assets and liability as a whole and is not reviewed on a segregated basis for each town. Segment reporting per geographical area is not deemed relevant.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

1.34 Unspent Conditional Government Grants and Receipts

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions from the public

This liability always has to be cash-backed. The following provisions are set for the creation and utilisation of this creditor

- Unspent conditional grants are recognised as a liability when the grant is received
- When grant conditions are met an amount equal to the conditions met are transferred to revenue in the Statement of Financial Performance.
- The cash which backs up the creditor is invested as individual investment or part of the general investments of the Municipality until it is utilised.
- Interest earned on the investment is treated in accordance with grant conditions. If it is payable to the funder it is recorded as part of the creditor. If it is the Municipality's interest it is recognised as interest earned in the Statement of Financial Performance.

1.35 Unpaid Conditional Government Grants and Receipts

Unpaid conditional grants are assets in terms of the Framework that are separately reflected on the Statement of Financial Position. The asset is recognised when the Economic Entity has an enforceable right to receive the grant or if it is virtually certain that it will be received based on that grant conditions have been met. They represent unpaid government grants, subsidies and contributions from the public.

The following provisions are set for the creation and utilisation of the grant is receivables:

- Unpaid conditional grants are recognised as an asset when the grant is receivable.

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Accounting Policies

1.36 Amended Disclosure Policy

Amendments to accounting policies are reported as and when deemed necessary based on the relevance of any such amendment to the format and presentation of the financial statements. The principal amendments to matters disclosed in the current financial statements include fundamental errors, and the treatment of assets financed by external grants.

1.37 Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrences of liabilities that result in decreases in net assets, other than those relating to distributions to owners.

1.38 Cash and cash equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash and are subject to an insignificant risk of change in value. Cash and cash equivalents are carried at amortised cost. Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are carried at amortised cost.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts.

The municipality utilises the direct method for the purposes of the cash flow statement.

1.39 Accumulated surplus

The accumulated surplus/deficit represent the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credited against accumulated surplus when retrospective adjustments are made.

1.40 Consumer deposits

The municipality recognises consumer deposits as a current liability when the municipality becomes a party to the contract i.e. when the deposit is made. The consumer deposit is recognised as a liability as the municipality has an obligation to pay the money back to the consumer once the consumer account is closed. As the timing of when a consumer will close their account is unknown, the consumer deposits are classified as a current liability.

Witzenberg Municipality

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	2026 R	2025 R
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3. New standards and interpretations

3.1 Standards, amendments to standards and interpretations effective and adopted in the current year

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
<ul style="list-style-type: none"> GRAP 104 (as revised): Financial Instruments 	01 April 2025	The impact of the amendment is set out in Change in accounting policies, estimates and errors.

3.2 Standards, amendments to standards and interpretations issued, but not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2026 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
<ul style="list-style-type: none"> GRAP 2023: Improvements to the Standards of GRAP 2023 GRAP 1 (amended): Presentation of Financial Statements (Going Concern) GRAP 103 (amended): Heritage Assets GRAP 106 (as revised): Transfer of Functions Between Entities Not Under Common Control iGRAP 22: Foreign Currency Transactions and Advance Consideration 	<ul style="list-style-type: none"> 01 April 2099 01 April 2099 01 April 2099 01 April 2099 01 April 2025 	<ul style="list-style-type: none"> Unlikely there will be a material impact Unlikely there will be a material impact Unlikely there will be a material impact Unlikely there will be a material impact Unlikely there will be a material impact

4. Cash and cash equivalents

4.1 Cash and cash equivalents

Cash and cash equivalents consist of the following:

Cash at bank			
Bank accounts	4.2	137 497 960	198 626 966
Cash on hand			
Cashier Floats		9 466	9 461
Total		137 507 426	198 636 427

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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4. Cash and cash equivalents (continued)

4.2 Bank accounts

The municipality has the following bank accounts:

Institution	Account number	External credit rating		
First National Bank	Cheque Account - Account Number 62748215979		137 497 960	198 626 966

4.3 Difference between cash book and bank statement

2026

	Cash book	Bank statement	Difference
First National Bank	137 497 960	137 003 773	494 187

2025

	Cash book	Bank statement	Difference
First National Bank	198 626 966	197 378 193	1 248 773
Bank statement balance at beginning of year		197 378 193	185 512 811
Bank statement balance at end of year		137 003 774	197 378 193
Cash book balance at beginning of year		198 626 966	187 235 262
Bank statement balance at end of year		137 003 774	197 378 193
Net movement / reconciling items		494 186	1 248 773
Cash book balance at end of year	137 497 960		198 626 966

Witzenberg Municipality

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5. Trade and other receivables from exchange transactions

Prepayments and advances	5.1	5 463 134	4 222 555
Trading service and customer service debtors	5.2	109 604 190	97 989 146
Total		115 067 324	102 211 701
Current assets		115 067 324	102 211 701

5.1 Prepayments and advances

	2026		2025	
	Gross	Total	Gross	Total
Rent	7 754	7 754	7 754	7 754
Recoveries from Staff	128 065	128 065	128 065	128 065
SALGA	3 162 662	3 162 662	2 521 067	2 521 067
Maintenance Contracts	2 164 653	2 164 653	1 565 669	1 565 669
Total	5 463 134	5 463 134	4 222 555	4 222 555

Witzenberg Municipality

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	2026 R	2025 R
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5. Trade and other receivables from exchange transactions (continued)

5.2 Trading service and customer service debtors

	2026			2025		
	Gross	Impairment	Total	Gross	Impairment	Total
Electricity	69 956 517	(11 459 895)	58 496 622	68 200 881	(13 966 998)	54 233 883
Waste management	48 842 399	(35 134 617)	13 707 782	75 583 509	(67 849 873)	7 733 636
Waste water management	52 593 765	(40 065 666)	12 528 099	79 343 254	(69 574 695)	9 768 559
Water	75 091 620	(53 838 502)	21 253 118	119 920 347	(106 876 351)	13 043 996
Land sale debtors	2 759 608	-	2 759 608	12 967 138	-	12 967 138
Merchandising, jobbing and contracts	6 378 711	(6 258 425)	120 286	5 444 769	(5 444 769)	-
Property rental debtors	2 436 720	(1 619 351)	817 369	2 914 209	(2 733 349)	180 860
Service charges	1 481 039	(1 559 733)	(78 694)	1 349 652	(1 288 578)	61 074
Total	259 540 379	(149 936 189)	109 604 190	365 723 759	(267 734 613)	97 989 146

5.2.1 Financial assets reconciliation

Total trading service and consumer service debtors	<u>109 604 190</u>	<u>97 989 146</u>
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Witzenberg Municipality

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Notes to the Annual Financial Statements

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5. Trade and other receivables from exchange transactions (continued)

5.2.2 Ageing of trading service and customer service debtors

2026

Ageing by debt type

	Not due		Past due		
	Total	Current	30 days	60 days	90 days
Electricity	69 956 517	48 157 981	3 031 520	1 904 736	16 862 280
Waste management	48 842 399	3 007 146	1 401 980	1 138 411	43 294 862
Waste water management	52 593 765	5 223 913	1 382 689	1 499 609	44 487 554
Water	75 091 620	9 948 553	2 074 822	1 610 244	61 458 001
Land sale debtors	2 759 608	-	-	-	2 759 608
Merchandising, jobbing and contracts	6 378 711	-	-	-	6 378 711
Property rental debtors	2 436 720	92 027	44 961	38 864	2 260 868
Operational Charges	1 481 039	19 261	19 008	20 944	1 421 826
Total ageing by debt type	259 540 379	66 448 881	7 954 980	6 212 808	178 923 710

2025

Ageing by debt type

	Not due		Past due		
	Total	Current	30 days	60 days	90 days

Witzenberg Municipality

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5. Trade and other receivables from exchange transactions (continued)

Electricity	68 200 881	49 529 144	1 638 057	1 166 235	15 867 445
Waste management	75 583 509	4 023 916	2 144 035	1 601 562	67 813 996
Waste water management	79 343 254	5 473 687	1 572 391	1 486 475	70 810 701
Water	119 920 347	8 257 624	2 820 294	1 999 994	106 842 435
Land sale debtors	12 967 138	-	-	-	12 967 138
Merchandising, jobbing and contracts	5 444 769	-	-	-	5 444 769
Property rental debtors	2 914 209	102 573	65 171	51 994	2 694 471
Operational Charges	1 349 652	17 078	33 797	18 371	1 280 406
Total ageing by debt type	365 723 759	67 404 022	8 273 745	6 324 631	283 721 361

5.2.3 Impairment reconciliation of trading service and customer service debtors

2026

	Opening balance	Restated opening balance	Impairment raised	Impairment reversed / debt written off	Closing balance
Electricity	13 966 998	10 756 601	3 860 692	(3 157 398)	11 459 895
Waste management	67 849 873	56 933 285	13 507 288	(35 305 956)	35 134 617
Waste water management	69 574 695	62 936 576	16 209 982	(39 080 892)	40 065 666
Water	106 876 351	92 916 109	23 696 298	(62 773 905)	53 838 502
Merchandising, jobbing and contracts	5 444 769	5 444 769	813 656	-	6 258 425
Property rental debtors	2 733 349	2 733 349	-	(1 113 998)	1 619 351
Operational Charges	1 288 578	448 387	314 871	796 475	1 559 733
Total	267 734 613	232 169 076	58 402 787	(140 635 674)	149 936 189

2025

Witzenberg Municipality

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Notes to the Annual Financial Statements

				2026 R	2025 R
5. Trade and other receivables from exchange transactions (continued)					
	Opening balance	Restated opening balance	Impairment raised	Impairment reversed / debt written off	Closing balance
Electricity	10 010 435	10 010 436	3 535 213	421 349	13 966 998
Waste management	48 096 628	48 096 628	13 149 917	6 603 328	67 849 873
Waste water management	51 004 407	51 004 406	20 809 597	(2 239 308)	69 574 695
Water	99 300 811	99 300 811	19 904 219	(12 328 679)	106 876 351
Merchandising, jobbing and contracts	-	-	5 444 769	-	5 444 769
Property rental debtors	2 156 274	2 156 274	577 075	-	2 733 349
Operational Charges	1 053 113	1 053 113	235 465	-	1 288 578
Total	211 621 668	211 621 668	63 656 255	(7 543 310)	267 734 613

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6. Receivables from non-exchange transactions

Customer service debtors	6.1	14 950 345	14 262 069
Other receivables	6.2	31 411 659	28 743 212
Total		46 362 004	43 005 281
Current		46 362 004	43 005 281

6.1 Customer service debtors

	2026			2025		
	Gross	Impairment	Total	Gross	Impairment	Total
Electricity	3 547 593	(3 331 011)	216 582	3 155 798	(2 818 634)	337 164
Waste	1 354 506	(1 309 231)	45 275	1 330 773	(1 150 311)	180 462
Waste water management	1 679 409	(1 604 971)	74 438	1 617 948	(1 430 928)	187 020
Water	2 946 080	(2 820 859)	125 221	2 714 706	(2 427 505)	287 201
Property rates by usage	73 884 349	(59 395 520)	14 488 829	64 018 930	(50 748 708)	13 270 222
Total	83 411 937	(68 461 592)	14 950 345	72 838 155	(58 576 086)	14 262 069

6.1.1 Ageing of customer service debtors

2026

Witzenberg Municipality

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Notes to the Annual Financial Statements

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6. Receivables from non-exchange transactions (continued)

	Not due		Past due		
	Total	Current	31-60 days	61- 90 days	91+ days
Electricity	3 547 593	107 831	68 949	64 265	3 306 548
Waste	1 354 506	34 216	22 018	20 536	1 277 736
Waste water management	1 679 409	41 075	26 131	24 247	1 587 956
Water	2 946 080	63 916	39 421	35 924	2 806 819
Property rates by usage	73 884 349	4 983 243	1 341 130	794 225	66 765 751
Total	83 411 937	5 230 281	1 497 649	939 197	75 744 810

2025

	Not due		Past due		
	Total	Current	30-60 days	61-90 days	91+ days
Electricity	3 155 798	89 208	56 402	53 089	2 957 099
Waste	1 330 773	35 234	22 350	18 938	1 254 251
Waste water management	1 617 948	40 761	25 825	21 485	1 529 877
Water	2 714 706	62 515	37 384	33 827	2 580 980
Property rates by usage	64 018 930	4 330 340	1 129 680	1 115 250	57 443 660
Total	72 838 155	4 558 058	1 271 641	1 242 589	65 765 867

6.1.2 Impairment reconciliation of customer service debtors

2026

Opening balance	Restated opening balance	Impairment raised	Impairment reversed / debt written off	Closing balance

Witzenberg Municipality

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6. Receivables from non-exchange transactions (continued)

Electricity	2 818 633	2 818 633	534 108	(21 730)	3 331 011
Waste	1 150 310	1 150 310	168 132	(9 211)	1 309 231
Waste water management	1 430 927	1 430 927	181 035	(6 991)	1 604 971
Water	2 427 505	2 427 505	400 404	(7 050)	2 820 859
Property rates by usage	50 748 708	50 748 708	9 684 299	(1 037 487)	59 395 520
Total	58 576 083	58 576 083	10 967 978	(1 082 469)	68 461 592

2025

	Opening balance	Restated opening balance	Impairment raised	Impairment reversed / debt written off	Closing balance
Electricity	2 382 081	2 382 081	436 553	-	2 818 634
Waste	1 055 844	1 055 844	94 467	-	1 150 311
Waste water management	1 290 678	1 290 678	140 250	-	1 430 928
Water	2 203 236	2 203 236	224 269	-	2 427 505
Property rates by usage	43 309 399	43 309 399	7 439 309	-	50 748 708
Total	50 241 238	50 241 238	8 334 848	-	58 576 086

6.2 Other receivables

	2026			2025		
	Gross	Impairment	Total	Gross	Impairment	Total
Fines	36 122 830	(7 066 120)	29 056 710	32 172 260	(6 072 700)	26 099 560
Other Receivables	794 959	-	794 959	1 083 662	-	1 083 662
Deposits	1 559 990	-	1 559 990	1 559 990	-	1 559 990
Total	38 477 779	(7 066 120)	31 411 659	34 815 912	(6 072 700)	28 743 212

Witzenberg Municipality

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Notes to the Annual Financial Statements

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6. Receivables from non-exchange transactions (continued)

6.2.1 Impairment reconciliation of other receivables

Controlling entity

	2026				2025			
	Opening balance	Impairment raised	Impairment reversed / debt written off	Closing balance	Opening balance	Impairment raised	Impairment reversed / debt written off	Closing balance
Fines	6 072 700	13 383 420	(12 390 000)	7 066 120	3 138 950	10 737 750	(7 804 000)	6 072 700

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		2026 R	2025 R
7. Inventory			
Consumables		1 647 942	1 689 835
Materials and supplies		17 968 075	16 028 617
Water	7.1	19 145	20 532
Total Inventories		19 635 162	17 738 984

Inventories of R 12 361 495 (2025: R 4 405 990) are held as major spare parts for infrastructure assets and has been transferred to property, plant and equipment.

No Inventories have been pledged as collateral for liabilities of the municipality.

7.1 Water

Opening balance	20 532	15 911
System input volume	(1 387)	4 621
Closing balance	19 145	20 532

8. Operating lease receivable

Gross investment in lease due

Within 1 year	1 063 125	1 063 125
2 to 5 years	4 252 500	4 163 906
More than 5 years	12 580 312	13 732 031
	17 895 937	18 959 062

Current Asset (Liability)

Operating Lease Asset	3 366 563	2 303 438
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Operating leases consist of the letting of the municipal resort in Tulbagh. The municipality concluded a 20-year non-cancellable operating lease. The escalation rates of the lease agreements vary from 25% to 33% (2025: 25% to 33%). There are no contingent rents receivable.

9. VAT net-off

VAT Accrual Receivable	12 814 927	10 302 772
VAT Accrual (Payable)	(10 452 605)	(11 999 441)
Net VAT Control (as per VAT 201)	(2 649 026)	(595 564)
Total	(286 704)	(2 292 233)

The prior year comparatives have been restated, please refer to note 55 for more detail information.

The municipality is registered for VAT on the payment/cash basis.

VAT meets the definition of a statutory receivable/(payable) as per the accounting policy. The statutory receivable/(payable) amounts are as follows (R2 649 026) and 2025:(595 564)

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
10. Investment property			
10.1 Reconciliation of carrying value			
Opening carrying value			
Cost		46 721 550	46 980 339
Accumulated depreciation and impairment losses		(5 470 554)	(5 060 620)
		41 250 996	41 919 719
Depreciation	43	(409 934)	(409 934)
Carrying value of disposals / transfers			
Cost		-	(258 789)
Impairment loss / reversal of impairment loss	42	(4 342 975)	-
Closing carrying value		36 498 087	41 250 996
Cost		46 721 550	46 721 550
Accumulated depreciation and impairment losses		(10 223 463)	(5 470 554)
Total Operating Expenditure incurred on properties generating revenue amounted to R18 9444 987 (2025: R14 679 605)			
Total Operating Expenditure incurred on properties not generating revenue amounted to R (2025: R970 303).			
10.2 Restrictions on investment property			
There are no restrictions on the realisability of investment property or the remittance of revenue and proceeds of disposal.			
10.3 Investment property pledged as security			
All of the municipality's investment property is held under freehold interests and no investment property had been pledged as security for any liabilities of the municipality.			
10.4 Maintenance of investment property			
The following maintenance costs were incurred:			
Repair and maintenance incurred on			
Properties generating revenue		179 413	166 092

Witzenberg Municipality

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11. Property, plant and equipment

11.1 Reconciliation summary

	2026			2025		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	80 864 280	-	80 864 280	73 864 280	-	73 864 280
Transport Assets	49 277 712	(26 335 241)	22 942 471	47 302 933	(23 575 276)	23 727 657
Electrical Infrastructure	190 812 659	(56 369 178)	134 443 481	160 806 555	(52 433 359)	108 373 196
Water Supply Infrastructure	324 445 551	(77 776 234)	246 669 317	311 574 083	(71 082 189)	240 491 894
Sanitation Infrastructure	202 537 209	(68 097 652)	134 439 557	201 010 465	(62 681 044)	138 329 421
Solid Waste Infrastructure	141 363 078	(50 575 440)	90 787 638	95 240 685	(49 908 522)	45 332 163
Machinery and Equipment	50 252 655	(21 994 420)	28 258 235	42 893 085	(19 760 103)	23 132 982
Furniture and Office Equipment	13 211 212	(8 494 843)	4 716 369	10 160 426	(7 371 673)	2 788 753
Computer Equipment	13 528 920	(9 299 465)	4 229 455	12 697 696	(8 623 913)	4 073 783
Information and Communication Infrastructure	2 999 447	(1 865 228)	1 134 219	2 999 447	(1 728 539)	1 270 908
Roads Infrastructure	335 185 209	(81 296 930)	253 888 279	310 372 025	(73 043 172)	237 328 853
Storm water Infrastructure	119 600 731	(26 073 596)	93 527 135	118 532 476	(23 471 537)	95 060 939
Community Assets	120 183 839	(32 198 203)	87 985 636	111 386 843	(28 890 479)	82 496 364
Other assets						
Operational Buildings	113 594 792	(27 031 263)	86 563 529	109 196 693	(24 151 776)	85 044 917
Total	1 757 857 294	(487 407 693)	1 270 449 601	1 608 037 692	(446 721 582)	1 161 316 110
Leased Assets						
Furniture and Office Equipment	10 469 474	(6 948 162)	3 521 312	8 469 960	(6 043 692)	2 426 268

The prior year comparatives have been restated, please refer to note 55 for more detail information.

Witzenberg Municipality

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Notes to the Annual Financial Statements

Figures in Rand

11. Property, plant and equipment (continued)

11.2 Reconciliation of carrying value

2026

	Opening balance	Additions	Disposals	Transfers received	Transfers made	Other changes, movements	Depreciation	Impairment loss/ reversal	Total
Land	73 864 280	7 000 000	-	-	-	-	-	-	80 864 280
Transport Assets	23 727 657	1 974 779	-	-	-	-	(2 759 965)	-	22 942 471
Electrical Infrastructure	108 373 197	24 220 303	(34 646)	7 955 504	(2 026 981)	-	(4 043 896)	-	134 443 481
Water Supply Infrastructure	240 491 893	14 156 050	-	15 389 115	(16 673 697)	-	(6 694 044)	-	246 669 317
Sanitation Infrastructure	138 329 421	891 656	-	804 084	(168 996)	-	(5 416 608)	-	134 439 557
Solid Waste Infrastructure	45 332 163	46 122 393	-	-	-	(480 077)	(186 841)	-	90 787 638
Machinery and Equipment	23 132 984	7 936 741	-	214 576	(785 523)	-	(2 240 543)	-	28 258 235
Furniture and Office Equipment	2 788 754	2 909 158	-	147 908	(6 022)	-	(1 123 429)	-	4 716 369
Computer Equipment	4 073 783	873 809	(23 690)	-	-	-	(694 447)	-	4 229 455
Information and Communication Infrastructure	1 270 908	-	-	-	-	-	(136 689)	-	1 134 219
Roads Infrastructure	237 328 853	23 238 670	-	2 429 756	(855 242)	-	(8 189 175)	(64 583)	253 888 279
Storm water Infrastructure	95 060 939	-	-	2 136 510	(1 068 255)	-	(2 602 059)	-	93 527 135
Community Assets	82 496 364	9 516 267	-	1 799 328	(2 518 599)	-	(3 250 726)	(56 998)	87 985 636
Other assets									
Operational Buildings	85 044 917	3 216 060	-	1 769 504	(587 465)	-	(1 892 612)	(986 875)	86 563 529
Total	1 161 316 113	142 055 886	(58 336)	32 646 285	(24 690 780)	(480 077)	(39 231 034)	(1 108 456)	1 270 449 601
Leased Assets									
Furniture and Office Equipment	2 426 268	1 999 514	-	-	-	-	(904 470)	-	3 521 312

2025

	Opening balance	Additions	Disposals	Transfers received	Transfers made	Other changes, movements	Depreciation	Impairment loss/ reversal	Total
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Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

Figures in Rand

11. Property, plant and equipment (continued)

Land	74 012 280	-	(148 000)	-	-	-	-	-	73 864 280
Transport Assets	21 740 724	3 749 964	(352 752)	-	-	1 148 313	(2 558 592)	-	23 727 657
Electrical Infrastructure	106 735 024	10 086 242	(1 650 835)	(1 999 505)	(1 074 032)	291 919	(4 015 617)	-	108 373 196
Water Supply Infrastructure	220 187 808	26 532 856	-	-	-	34 620	(6 263 390)	-	240 491 894
Sanitation Infrastructure	127 140 311	15 105 853	-	327 537	-	326 936	(4 571 216)	-	138 329 421
Solid Waste Infrastructure	39 576 885	6 283 695	-	-	-	-	(528 417)	-	45 332 163
Machinery and Equipment	21 843 351	4 217 629	(116 430)	-	(777 501)	497 595	(2 040 884)	(490 778)	23 132 982
Furniture and Office Equipment	3 262 303	360 315	(536)	3 960	(3 960)	144 858	(602 323)	(375 864)	2 788 753
Computer Equipment	2 957 392	1 502 690	-	9 695	(9 695)	495 955	(661 880)	(220 374)	4 073 783
Information and Communication Infrastructure	1 407 155	-	56 552	-	-	-	(142 878)	(49 921)	1 270 908
Roads Infrastructure	233 364 179	10 711 279	-	433 321	(433 321)	342 511	(7 089 116)	-	237 328 853
Storm water Infrastructure	94 834 459	2 772 461	-	-	-	20	(2 546 001)	-	95 060 939
Community Assets	84 499 117	935 585	-	1 458 000	-	131 797	(4 527 071)	(1 064)	82 496 364
Other assets									
Operational Buildings	87 271 396	519 066	-	-	-	331 233	(3 074 062)	(2 716)	85 044 917
Total	1 118 832 384	82 777 635	(2 212 001)	233 008	(2 298 509)	3 745 757	(38 621 447)	(1 140 717)	1 161 316 110
Leased Assets									
Furniture and Office Equipment	2 906 006	-	-	-	-	-	(479 738)	-	2 426 268

Construction work-in-progress

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

Figures in Rand

11. Property, plant and equipment (continued)

	2026	2025
	Cost / Valuation	Cost / Valuation
Electrical Infrastructure	14 092 788	11 822 334
Water Supply Infrastructure	10 059 961	30 333 791
Sanitation Infrastructure	3 812 768	3 146 032
Machinery and Equipment	1 512 288	-
Furniture and Office Equipment	395 475	-
Intangible Assets	330 870	551 450
Roads Infrastructure	4 514 592	224 498
Community Assets	6 409 124	959 576
Other Assets		
Operational Buildings	658 143	724 695
Total	41 786 009	47 762 376

11.3 Change in estimate

Useful life of property, plant and equipment

A review of the useful lives and residual values of items of property, plant and equipment has been performed. The change in the estimated useful lives and residual values of various assets of the municipality has resulted in a decrease in depreciation of R - (2025: R -).

11.4 Property, plant and equipment pledged as security

No assets are pledged as security.

11.5 Maintenance of property, plant and equipment

The total cost of repairs and maintenance in respect of property, plant and equipment was R25 040 295 (2025: R17 098 801).

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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12. Heritage Assets

12.1 Reconciliation of carrying value

2026

	Historic buildings	Total
Opening carrying value as at 01 July 2025		
Cost	550 000	550 000
Accumulated impairment losses	-	-
Closing carrying value as at 30 June 2026	550 000	550 000

2025

	Historic buildings	Total
Opening carrying value as at 01 July 2024		
Cost	550 000	550 000
Accumulated impairment losses	-	-
Closing carrying value as at 30 June 2025	550 000	550 000

The following building owned by the municipality, has been declared a Provincial Heritage site, has been classified as a heritage asset:

- The Tolhuis (Old Toll House) on Michell's Pass which was built around 1850.

The municipality's Heritage Asset is held under freehold interest and has not been pledged as security for any liabilities of the municipality.

No restrictions apply to any of the Heritage Asset of the municipality.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
13. Intangible assets			
13.1 Reconciliation of carrying value			
2026			
		Computer software	Total
Opening carrying value as at 01 July 2025			
Cost		2 329 115	2 329 115
Accumulated depreciation and impairment		(1 020 064)	(1 020 064)
		1 309 051	1 309 051
Additions from transfer of functions / mergers		(58 035)	(58 035)
Amortisation	43	(39 202)	(39 202)
		(97 237)	(97 237)
Carrying value of disposals / transfers			
Cost		58 035	58 035
Closing carrying value as at 30 June 2026		1 269 849	1 269 849
Cost		2 329 115	2 329 115
Accumulated amortisation and impairment		(1 059 266)	(1 059 266)
		1 269 849	1 269 849
2025			
		Computer software	Total
Opening carrying value as at 01 July 2024			
Cost		2 108 536	2 108 536
Accumulated depreciation and impairment		(1 050 848)	(1 050 848)
		1 057 688	1 057 688
Additions from acquisitions		220 580	220 580
Amortisation	43	(7 691)	(7 691)
		212 889	212 889
Carrying value of disposals / transfers			
Accumulated depreciation and impairment		38 476	38 476
Closing carrying value as at 30 June 2025		1 309 053	1 309 053
Cost		2 329 116	2 329 116
Accumulated amortisation and impairment		(1 020 063)	(1 020 063)
		1 309 053	1 309 053

The amortisation expense has been included in the line item 'Depreciation and Amortisation' in the Statement of financial performance (see note 43).

The amortisation method and useful life of intangible assets is set out in the accounting policy note of intangible assets.

No intangible assets has been pledged as security.

No intangible assets were in construction or development and consequently halted.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
14. Lease liabilities			
Finance lease liabilities	14.3	2 407 975	1 052 015
Less: Transferred to current liabilities			
Current portion of Finance lease liabilities	14.3	(877 915)	(162 737)
Total non-current liabilities		1 530 060	889 278

The Municipality entered into a 36-month lease arrangement with Konica Minolta South Africa, a division of Bidvest Office (Pty) Ltd, for the supply, delivery, installation and maintenance of photocopy machines. The lease commenced on 1 July 2025 and expires on 30 June 2028. The agreement provides for fixed monthly lease rentals for the respective machines, together with usage-based charges determined according to the number of copies produced.

The Municipality entered into a five-year lease arrangement with Innovo Networks (Pty) Ltd for the supply, installation, commissioning and maintenance of an end-to-end Voice over IP (VoIP) and unified communication solution, including associated cabling, networking and connectivity services. The agreement provides for monthly lease payments over the five-year contractual period, with the equipment and related infrastructure being made available to the Municipality for use in delivering its communication services.

14.1 Carrying value of current lease liabilities

2026

		Opening balance	Deposits	Withdrawals	Total
Carrying value as at 30 June 2026					
Current portion of Finance lease liabilities	14.3	162 737	877 915	(162 737)	877 915

2025

		Opening balance	Deposits	Withdrawals	Total
Carrying value as at 30 June 2025					
Current portion of Finance lease liabilities	14.3	334 172	162 737	(334 172)	162 737

14.2 Carrying value of non-current lease liabilities

2026

		Opening balance	Deposits	Withdrawals	Total
Carrying value as at 30 June 2026					
Finance lease liability		889 278	1 999 514	(480 817)	2 407 975
Transferred to current liabilities					
Finance lease liabilities		-	-	(877 915)	(877 915)
Total		889 278	1 999 514	(1 358 732)	1 530 060

2025

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R		
14. Lease liabilities (continued)				
	Opening balance	Deposits	Withdrawals	Total
Carrying value as at 30 June 2025				
Finance lease liability	1 052 015	-	-	1 052 015
Transferred to current liabilities				
Finance lease liabilities	334 172	162 737	(334 172)	(162 737)
Total	1 386 187	162 737	(334 172)	889 278

14.3 Obligation under finance leases**The municipality as lessee**

The obligations under finance leases are as follow:

Total future minimum lease payments

Payable within 1 year	1 530 111	162 737
Payable within 2 to 5 years	1 912 742	889 278
Total minimum lease payments	3 442 853	1 052 015

Present value of minimum lease payments

Payable within 1 year	877 915	162 737
Payable within 2 to 5 years	1 530 060	889 278
Total	2 407 975	1 052 015

Current liability	877 915	162 737
Non-current liability	1 530 060	889 278

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
15. Employee benefits			
Current			
Post-employment medical benefits	15.1	3 545 000	3 300 000
Ex-gratia pension benefits	15.2	7 863	7 670
Long Service Awards	15.3	2 249 000	2 684 000
Provision for bonuses	15.4	8 402 257	7 364 826
Leave accrual	15.5	24 677 516	22 288 865
		38 881 636	35 645 361
Non-current			
Post-employment medical benefits	15.1	89 109 000	67 920 000
Ex-gratia pension benefits	15.2	25 240	22 920
Long Service Awards	15.3	14 316 000	12 274 000
		103 450 240	80 216 920
Total		142 331 876	115 862 281
Current liabilities		38 881 636	35 645 361
Non-current liabilities		103 450 240	80 216 920
Total		142 331 876	115 862 281

15.1 Post-employment medical benefits

The Post-Employment healthcare benefit is a defined benefit plan and consists of the fixed contribution percentage that is paid to various medical aid plans by the municipality consisting of LA Health, Key Health, Bonitas, Samwumed and Hosmed.

The municipality has an obligation to provide Post-Employment Health Care Benefits for current employees of the municipality. According to the municipality a member (who is on the current Conditions of Service), on retirement, is entitled to remain a continued member of the Medical Aid Fund in which case the municipality is liable for a certain portion of the medical aid membership fee.

Subsidy arrangements

The following employees will receive a post-employment subsidy of 70% of the contribution payable should they be a member of a medical scheme at retirement::

- An employee retiring at normal retirement age, with at least 10 years service and who was a member of an approved medical aid for at least the last 5 years before retirement.
- An employee retiring within 5 years of normal retirement age, with at least 20 years service, and who was a member of an approved medical aid for at least the last 5 years before retirement.
- An employee leaving employment due to health reasons with at least 5 years service and who was a member of an approved medical aid for at least the last year before retirement.
- The spouse is eligible to receive the subsidy if he/she is registered on the member's medical aid at the time of the member's retirement (early or normal), death or termination due to ill health.

An employee retiring at normal retirement age who was in the employment of the municipality at the date of implementation of this policy (26 July 2016) and who was a member of an approved medical aid for at least the last 5 years before retirement.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

Current continuation members and their eligible dependants receive a 70% subsidy:

All post-employment subsidies, except those in respect of continuation members who retired on or before 26 July 2016, are subject to a maximum subsidy.

Upon a members death-in-service, surviving dependents are entitled to commence receipt of the same post-employment subsidy. It is understood that the minimum service and membership conditions outlined above do not apply to the death in service benefit.

Upon a members death-in-retirement, surviving dependents are entitled to continue to receive the same subsidy.

Due to the nature of the benefit, the municipality is mainly exposed to the risk of changes in the assumed level of mortality; changes in medical aid inflation; and changes in the average retirement age.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 30 June 2026 by ARCH Actuarial Consulting. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The Post-employment medical benefits plan is a defined benefit plan, of which the members are made up as follows:

	Number	Number
In-service members (Employees)	513	497
Continuation members (Retirees)	55	53
Total members	568	550

It has been assumed that 15% of eligible in-service non-members will be on a medical scheme by retirement (should they not exit employment before then) and continue the subsidy at and after retirement.

The liability in respect of past service has been estimated as follows:

In-service members (Employees)	53 249 000	38 819 000
Continuation members (Retirees)	39 405 000	32 401 000
Total liability	92 654 000	71 220 000
Current liabilities	3 545 000	3 300 000
Non-current liabilities	89 109 000	67 920 000
Total liability	92 654 000	71 220 000

Medical aid schemes

The municipality makes monthly contributions for health care arrangements to the following Medical Aid Schemes:

- Bonitas
- Hosmed
- Key Health
- LA Health
- Samwumed

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

The Future-service Cost for the ensuing year is estimated to be R 3 069 000 whereas the Interest Cost is estimated to be R 8 266 000.

Key risks pertaining to the defined benefit plan:

- Inflation: The risk that future CPI inflation and medical aid contribution inflation are higher than assumed and present in an uncontrolled manner.
- Longevity: The risk that eligible individuals live longer than assumed i.e. their benefits are payable for longer than expected.
- Volatility of open-ended, long-term DBO: The risk that the DBO may be volatile which is exacerbated by its long-term nature.
- Enforcement of eligibility criteria and rules: The risk that eligibility criteria and rules are not strictly or consistently enforced, to the detriment of the Municipality.
- Future changes in legislation: The risk that changes to legislation with respect to the post-employment medical aid benefit may increase the DBO for the Municipality

Valuation assumptions

The principal assumptions used for the purposes of the actuarial valuations were as follow:

i) Rates of interest

Discount rate	Yield curve	Yield curve
Consumer Price Inflation (CPI)	Difference between nominal and yield curve	Difference between nominal and yield curve
Health care cost inflation rate	CPI+1%	CPI+1%
Net effective discount rate	Yield curve base	Yield curve base

GRAP 25 defines the determination of the Discount Rate Assumption to be used as follow:

- The discount rate that reflects the time value of money is best approximated by reference to market yields at the reporting date on government bonds. Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, an entity uses current market rates of the appropriate term to discount shorter term payments, and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.
- Consequently, a discount rate of 9.1% per annum has been used. The corresponding index-linked yield at this term is 4.1%. These rates do not reflect any adjustment for taxation. The rates were deduced from the interest rate data obtained from the Johannesburg Stock Exchange after the market close on 30 June 2026.

	Rates of interest	Rates of interest
Discount rate	9.10 %	11.10 %
CPI (Consumer price inflation)	4.30 %	5.00 %
Medical aid contribution inflation rate	6.10 %	6.80 %
Net discount rate (medical aid contributions)	2.80 %	4.00 %
Maximum subsidy inflation rate	4.00 %	4.50 %
Net discount rate (maximum subsidy)	4.90 %	6.30 %

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
15. Employee benefits (continued)		
ii) Medical aid inflation		
This assumption is required to reflect estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical cost. Any assumption regarding future medical scheme contribution increases is therefore subjective.		
A medical aid contribution inflation rate of 6.1% per annum has been assumed. This is 1.8% in excess of expected consumer price index (CPI) inflation over the expected term of the DBO, namely 4.3% per annum.		
iii) Mortality rates		
Mortality before retirement has been based on the SA 85-90 mortality tables, adjusted for female lives. These are the most commonly used tables in the industry. Mortality post-employment (for pensioners) has been based on the PA (90) ultimate mortality tables with 1% mortality improvement p.a from 2010.		
iv) Average and normal retirement age		
The average retirement age for males was assumed to be 62 years and for females 59 years. This assumption implicitly allows for ill-health and early retirements. The normal retirement age (NRA) for male employees was assumed to be 65 years and 60 years for females.		
v) Spouses and dependents		
Female spouses were assumed to be five years younger than male spouses. It was assumed that 60% of eligible employees on a healthcare arrangement at retirement would have a subsidised spouse dependent. Actual subsidised spouse dependents were used for current retirees and remarriage was ignored.		
vi) Withdrawal rates		
Assumptions have also been made on the withdrawal rates from service per 5 years of age gap and per gender.		
2026		
	Withdrawal Rates	
Age band		
20 – 24		9.00 %
25 – 29		8.00 %
30 – 34		6.00 %
35 – 39		5.00 %
40 – 44		5.00 %
45 – 49		4.00 %
50 – 54		3.00 %
55 +		0.00 %
Amounts recognised in the statement of financial position		
The amounts recognised in the statement of financial position is as follows:		
Present value of unfunded obligations	92 654 000	71 220 000
Amounts recognised in the statement of financial performance		
The amounts recognised in the statement of financial performance is as follows:		
Current service cost	2 108 000	1 981 000
Interest cost	7 717 000	7 481 000

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
15. Employee benefits (continued)			
Actuarial loss/ (gain) recognised in the year		14 584 591	1 734 945
Total	38	24 409 591	11 196 945

The main reasons for the actuarial gain can be attributed to the following factors:
The total DBO has increased by 30% since the last valuation.

In-Service Members

The average in-service member DBO increased by 29% since the last valuation due to:

- an increase in the average post-employment subsidy; and
- decreases in the net discount rates.

These impacts were partially offset by a decrease in the average past service.

Continuation Members:

The average continuation member DBO increased by 17% since the last valuation due to an increase in the average subsidy, decreases in the net discount rates, and an increase in the proportion of members with a spouse dependant. There impacts were partially offset by an increase in the average age.

The total continuation member DBO increased by 22% due to the above, combines with an increase in the number of continuation members.

In-Service Non-Members

The average in-service non-member DBO increased by 28% since the last valuation due to similar reasons as above but in addition, an increase in the average age and an increase in the average past service.

Movements in the present value of the defined benefit obligation

Opening Balance	71 220 000	62 814 995
Current service cost	2 108 000	1 981 000
Interest cost	7 717 000	7 481 000
Actual employer benefit payments	(2 975 591)	(2 791 940)
Actuarial loss/ (gain) recognised in the year	14 584 591	1 734 945
Present value of fund obligation at the end of the year	92 654 000	71 220 000

Movements in the present value of the defined benefit assets

Contributions from the employer	(2 975 591)	(2 791 940)
Benefits paid	2 975 591	2 791 940
Closing balance	-	-

History of experienced adjustments

	2022	2023	2024	2025	2026
Present value of defined benefit obligation	61 635 000	59 894 000	62 783 000	71 220 000	92 654 000
Experienced adjustments on defined benefit obligation	(6 189 000)	(1 394 000)	(3 230 000)	525 000	278 000

Sensitivity analysis

In order to illustrate the sensitivity of our results to changes in certain key variables, we have recalculated the liabilities using the following assumptions:

- 1% increase/(decrease) in the discount rate;
- 1% increase/(decrease) in the Medical aid inflation;
- 20% increase/(decrease) in the assumed rates of post-employment mortality;

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

- 1 year (decrease) in the assumed average retirement age and.
- 10% (decrease) in the assumed proportion of in-service members that remain members at retirement
- 1% year increase/(decrease) in the assumed rates of post-employment mortality.

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cashflows. If the discount rate is higher the present value of the liability will be lower and vice versa.

The effect of a 1% movement in the assumed discount rates are as follow on the ensuing years assumptions:

2026

	-1% Discount rate	+1% Discount rate
Effect on the defined benefit obligation	106 707 000	81 344 000
Effect on the aggregate of the current service cost	2 531 000	1 777 000
Effect on the aggregate of the interest cost	7 983 000	7 470 000

Medical aid inflation

The cost of the subsidy after retirement is dependent on the increase in the contributions to the medical aid scheme before and after retirement. The rate at which these contributions increase will thus have a direct effect on the liability of future retirees.

The effect of a 1% movement in the assumed rate of health care cost inflation is as follow:

2026

	-1% Decrease	+1% Increase
Effect on the defined benefit obligation	84 937 000	98 672 000
Effect on the aggregate of the current service cost	1 902 000	2 245 000
Effect on the aggregate of the interest cost	7 117 000	8 205 000

Post-employment mortality Rate

Deviations from the assumed level of mortality experience of the current employees and the continuation members (pensioners) will have a large impact on the actual cost to the municipality. If the actual rates of mortality turn out higher than the rates assumed in the valuation basis, the cost to the municipality in the form of subsidies will reduce and vice versa.

The effect of a 20% movement in the assumed mortality rates are as follow on the ensuing years assumptions:

2026

	-20% Mortality rate	+20% Mortality rate
Effect on the defined benefit obligation	98 674 000	87 681 000

Average retirement age

The liability value is directly influenced by the assumption about the average retirement age of members as this determines the length these benefits are paid out to members.

The effect of a 1 year movement in the assumed retirement age are as follow on the ensuing years assumptions:

Witzenberg Municipality

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	2026 R	2025 R	
15. Employee benefits (continued)			
2026			
		-1 year average retirement age	
Effect on the defined benefit obligation		95 064 000	
Effect on the aggregate of the current service cost		2 187 000	
Effect on the aggregate of the interest cost		7 955 000	
Membership Continuation			
The effect of a 10% movement in the assumed discount rates are as follow on the ensuing years assumptions:			
2026			
		-10% Decrease	
Effect on the defined benefit obligation		85 902 000	
Effect on the aggregate of the current service cost		1 845 000	
Effect on the interest cost		7 172 000	
Post-employment mortality			
The effect of a 1 year age increase and decrease in the assumed rates of post-employment mortality:			
2026			
	1 year decrease	1 year increase	
Effect on the defined benefit obligation	90 179 000	95 106 000	
Effect on the aggregate of the current service cost	2 145 000	2 070 000	
Effect on the interest cost	7 907 000	7 525 000	
Maturity analysis of the defined benefit obligation			
The following table presents information about the distribution of the timing of benefit payments:			
2026			
	Within 1 year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date
Post-employment medical benefits	3 709 000	19 939 000	996 517 000
2025			
	Within 1 year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date
Post-employment medical benefits	3 480 000	18 801 000	924 520 000

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

The municipality expects to make a contribution of R 3 709 000 to the Defined Benefit Plan during the next financial year.

Refer to note 71 Retirement benefit information to the annual financial statements for more information regarding the municipality's other retirement funds that is Provincially and Nationally administered.

15.2 Ex-gratia pension benefits

The municipality provides pension and retirement gratuity benefits to certain employees who were in the employment of the Witzenberg Municipality and still in the employment of Witzenberg Municipality at date of normal retirement, medical disability, retrenchment or death. The gratuity is calculated on the average annual earnings as at 31 December 1994.

The most recent actuarial valuations of the present value of the defined benefit obligation were carried out by of ARCH Consulting (Pty) Ltd. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the multiplying the annual pension provided, by an appropriate annuity factor as at the valuation date.

The Ex-gratia pension benefits plan is a defined benefit plan, of which the members are made up as follow:

	Number	Number
In-service members (Employees)	12	13
The liability in respect of past service has been estimated as follow:		
In-service members (Employees)	33 103	30 590
Total liability	33 103	30 590
Pension benefit	33 103	30 590
Total liability	33 103	30 590
Current liabilities	7 863	7 670
Non-current liabilities	25 240	22 920
Total liability	33 103	30 590

The interest-cost for the next year is estimated to be R 2 320. The actuaries are of opinion that future service cost need not be determined for pension fund liability as all benefits vests immediately.

Valuation assumptions

The principal assumptions used for the purposes of the actuarial valuations were as follow:

vii) Rates of interest

	Pensioner valuation	Pensioner valuation
Discount rate	7.90 %	8.50 %

In accordance with GRAP 25 the discount rate was determined using the implied duration of the liability to obtain an appropriate interest rate on the yield curve. The nominal and real zero curves as at 30 June 2026 supplied by the JSE was used to determine the discounted rates and CPI assumptions.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
15. Employee benefits (continued)		
viii) Mortality rates		
Mortality before retirement has been based on the SA 85-90 mortality tables adjusted for female lives. These are the most commonly used tables in the industry.		
ix) Average and normal retirement age		
The average retirement age for all male employees was assumed to be 62 years and for female employees was assumed to be 59 years. . This assumption implicitly allows for ill-health and early retirements. The normal retirement age (NRA) for all male employees was assumed to be 65 years and 60 for female employees. .		
x) Withdrawal rates		
Assumptions have also been made on the withdrawal rates from service per 5 years of age gap.		
2026		
		Withdrawal Rates
Age band		
50		3.00 %
55+		0.00 %
Amounts recognised in the statement of financial position		
The amounts recognised in the statement of financial position are as follow:		
Present value of unfunded obligations	33 103	30 590
Total benefit liability	33 103	30 590
Amounts recognised in the statement of financial performance		
The amounts recognised in the statement of financial performance are as follow:		
Interest cost	2 320	4 830
The average DBO increased by 12% since the valuation due to:		
an increase in the average ex-gratia service and an increase in the average earnings, together resulting in an increase in the average current lump sum value;		
an increase in the average age which means employees are closer to retirement (less discounting); and		
a decrease in the net discount rate		
The total DBO increased by 4% since the last valuation, due to the above, partially offset by a decrease in the number of eligible employees.		
Movements in the present value of the defined benefit obligation		
Opening Balance	30 590	25 190
Interest cost	2 320	4 830
Actual employer benefit payments	-	1 220
Deposits	193	(650)
Closing balance	33 103	30 590

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
15. Employee benefits (continued)		
Movements in the present value of the defined benefit asset		
Contributions from the employer	-	1 220
Benefits paid	-	(1 220)
Closing balance	-	-

History of experienced adjustments

	2022	2023	2024	2025	2026
Present value of defined benefit obligation	33 620	27 710	27 030	30 590	31 760
Experienced adjustments on defined benefit obligation	25	1 798	7 654	(240)	4 930

Sensitivity analysis

In order to illustrate the sensitivity of our results to changes in certain key variables, we have recalculated the liabilities using the following assumptions:

- 1% increase/(decrease) in the discount rate.
- 1 year increase/(decrease) in the assumed average retirement age.

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cashflows. If the discount rate is higher the present value of the liability will be lower and vice versa.

The effect of a 1% movement in the assumed discount rates are as follow on the ensuing years assumptions:

2026

	-1% Discount rate	+1% Discount rate
Effect on the defined benefit obligation	32 850	30 720
Effect on the interest cost	2 140	2 490

Average retirement age

The liability value is directly influenced by the assumption about the average retirement age of members as this determines the length these benefits are paid out to members.

The effect of a 1 year movement in the assumed retirement age are as follow on the ensuing years assumptions:

2026

	-1 year average retirement age	+1 year average retirement age
Effect on the defined benefit obligation	33 820	29 870
Effect on the interest cost	2 490	2 170

Maturity analysis of the defined benefit obligation

The following table presents information about the distribution of the timing of benefit payments:

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R	
15. Employee benefits (continued)			
2026			
	Within 1 year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date
Ex-gratia pension benefits	4 850	21 500	15 910
2025			
	Within 1 year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date
Ex-gratia pension benefits	6 710	23 880	27 980
15.3 Long Service Awards			
Long Service Awards	16 565 000	14 958 000	
Current liabilities	2 249 000	2 684 000	
Non-current liabilities	14 316 000	12 274 000	
Total liability	16 565 000	14 958 000	
Long-service award			
The municipality operates a defined benefit plan for all its employees. Under the plan, a Long Service Award is payable after 10 years of continuous service and every 5 years thereafter to employees. The provision is an estimate of the long-service based on historical staff turnover. No other long-service benefits are provided to employees.			
The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out by ARCH Actuarial Consulting (Pty) Ltd. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.			
At year end 513 (2025: 497) employees were eligible for Long Services Awards.			
The Future-service Cost for the ensuing year is estimated to be R 1 242 000 whereas the Interest Cost is estimated to be R 1 294 000.			
Valuation assumptions			
The principal assumptions used for the purposes of the actuarial valuations were as follow:			
xi) Rates of interest			
Discount rate	Yield curve	Yield curve	
Consumer Price Inflation (CPI)	Difference between nominal and yield curve CPI+1%	Difference between nominal and yield curve CPI+1%	
Normal salary increase rate CPI+1	Yield curve	Yield curve	
Net effective discount rate	base	base	

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

GRAP 25 defines the determination of the Discount Rate Assumption to be used as follow:

- The discount rate that reflects the time value of money is best approximated by reference to market yields at the reporting date on government bonds. Where there is no deep market in government bonds with a sufficiently long maturity to match the estimated maturity of all the benefit payments, an entity uses current market rates of the appropriate term to discount shorter term payments, and estimates the discount rate for longer maturities by extrapolating current market rates along the yield curve.
- The Actuaries used the nominal and real zero curves as at 30 June 2026 supplied by the JSE to determine the discount rates and CPI assumptions at each relevant time period. In the event that the valuation is performed prior to the effective valuation date, they used the prevailing yield at the time of performing their calculations.

	Rates of interest	Rates of interest
Discount rate	8.40 %	9.70 %
CPI (Consumer price inflation)	3.70 %	3.70 %
Normal salary increase rate	4.70 %	4.70 %
Net effective discount rate	3.50 %	4.80 %

xii) Normal salary increase rates

The General Earnings Inflation Rate is more stable to the growth in consumer price index(CPI) than in absolute terms. In most industries, experience has shown that over the long term, earnings inflation between 1.0% and 1.5% above CPI inflation.

The CPI inflation assumption of 3.7% per annum was obtained from the differential between market yields of index-linked bonds (4.1%) consistent with the estimated term of the DBO and those nominal bonds (8.4%) with a risk premium adjustment for the uncertainty implicit in guaranteeing real increases (0.5%).

Thus, a general earnings inflation rate of 4.7% per annum over the expected term of the DBO has been assumed, which is 1.0% higher than the estimate of CPI inflation over the same term.

xiii) Mortality rate

Mortality before retirement has been based on the SA 85-90 mortality tables, adjusted for female lives. These are the most commonly used tables in the industry.

xiv) Average and normal retirement age

It has been assumed that male employees will retire at age 62 and female employees will retire at age 59, on average. This assumption implicitly allows for ill-health and early retirements. The normal retirement age (NRA) for all active employees was assumed to be 65 years for males and 60 (for females)..

xv) Withdrawal rates

Assumptions have also been made on the withdrawal rates from service per 5 years of age gap and per gender.

2026

Age band	Withdrawal Rates
20 – 24	9.00 %
25 – 29	8.00 %
30 – 34	6.00 %
35 – 39	5.00 %
40 – 44	5.00 %
45 – 49	4.00 %
50 – 54	3.00 %
55+	- %

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

Amounts recognised in the statement of financial position

The amounts recognised in the statement of financial position are as follow:

Present value of unfunded obligations	16 565 000	14 958 000
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Amounts recognised in the statement of financial performance

The amounts recognised in the statement of financial performance are as follow:

Current service cost	1 087 000	1 078 000
Interest cost	1 315 000	1 414 000
Actuarial losses / (gains) recognised	1 478 419	545 000
Total	38 3 880 419	3 037 000

Reasons for the Movement in Defined Benefit Obligation:

- The average DBO increased by 7% since the last valuation due to an increase in the average earnings and a decrease in the net discount rate. These impacts were partially offset by a decrease in the average past service.
- The total DBO increased by 11%(or R1 607 000) due to above, combined with an increase in the number of eligible employees since the last valuation.

Movements in the present value of the defined benefit obligation

Opening Balance	14 958 000	13 624 999
Current service cost	1 087 000	1 078 000
Interest cost	1 315 000	1 414 000
Actual employer benefit payments	(2 273 419)	(1 158 999)
Actuarial loss/ (gain) recognised in the year	1 478 419	-
Closing balance	16 565 000	14 958 000

Movements in the present value of the defined benefit asset

Contributions from the employer	(2 273 419)	(1 158 999)
Benefits paid	2 273 419	1 158 999
Closing balance	-	-

History of experienced adjustments

	2022	2023	2024	2025	2026
Present value of defined benefit obligation	12 177 000	12 046 000	13 625 000	14 958 000	16 565 000
Experienced adjustments on defined benefit obligation	(692 935)	(418 894)	1 276 612	619 000	946 000

Sensitivity analysis

In order to illustrate the sensitivity of our results to changes in certain key variables, we have recalculated the liabilities using the following assumptions:

- 1% increase/(decrease) in the assumed discount rate;
- 1% increase/(decrease) in the assumed general earnings inflation rate;
- 2 year increase/(decrease) in the assumed average retirement age of eligible employees.
- 20% increase/(decrease) in the withdrawal rate;

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
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15. Employee benefits (continued)

Discount rate

The value of the liability is directly dependent on the level of the discount rate used to discount the future expected cashflows. If the discount rate is higher the present value of the liability will be lower and vice versa.

The effect of a 1% movement in the assumed discount rates are as follow on the ensuing years assumptions:

2026

	-1% Discount rate	+1% Discount rate
Effect on the defined benefit obligation	17 549 000	15 680 000
Effect on the aggregate of the current service cost	1 156 000	1 025 000
Effect on the aggregate of the interest cost	1 249 000	1 373 000

General earnings inflation rate

The cost of the long service awards is dependent on the increase in the annual salaries paid to employees. The rate at which salaries increase will thus have a direct effect on the liability of future employees.

The effect of a 1% movement in the assumed general earnings inflation rate is as follow:

2026

	-1% Decrease	+1% Increase
Effect on the defined benefit obligation	15 708 000	17 502 000
Effect on the aggregate of the current service cost	1 016 000	1 165 000
Effect on the aggregate of the interest cost	1 247 000	1 389 000

Average retirement age

The liability value is directly influenced by the assumption about the average retirement age of members as this determines the length these benefits are paid out to members.

The effect of a 2 year movement in the assumed retirement age are as follow on the ensuing years assumptions:

2026

	-2 year average retirement age	+2 year average retirement age
Total accrued liability	14 292 000	20 148 000
Effect on the aggregate of the current service cost	959 000	1 255 000
Effect on the aggregate of the interest cost	1 134 000	1 595 000

Mortality rate

Deviations from the assumed level of mortality experience of the current employees and the continuation members (pensioners) will have a large impact on the actual cost to the municipality. If the actual rates of mortality turn out higher than the rates assumed in the valuation basis, the cost to the municipality in the form of subsidies will reduce and vice versa.

The effect of a 20% movement in the assumed mortality rates are as follow on the ensuing years assumptions:

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R	
15. Employee benefits (continued)			
2026			
	-20% Mortality rate	+20% Mortality rate	
Effect on the defined benefit obligation	17 257 000	15 927 000	
Effect on the aggregate of the current service cost	1 154 000	1 026 000	
Effect on the aggregate of the interest cost	1 369 000	1 264 000	
Maturity analysis of the defined benefit obligation			
The following table presents information about the distribution of the timing of benefit payments:			
2026			
	Within 1 year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date
Long Service Awards	2 364 000	9 808 000	48 617 000
2025			
	Within 1 year from valuation date	Between 1 and 5 years from valuation date	Longer than 5 years from valuation date
Long Service Awards	2 874 000	8 780 000	45 556 000
15.4 Provision for bonuses			
Opening Balance	7 364 826	6 794 510	
Current service cost	13 739 455	12 571 038	
Benefits paid	(12 702 024)	(12 000 722)	
Closing balance	8 402 257	7 364 826	
Current liabilities	8 402 257	7 364 826	
15.5 Leave accrual			
Opening Balance	22 288 865	20 423 714	
Current service cost	3 913 189	3 772 946	
Benefits paid	(1 524 538)	(1 907 795)	
Closing balance	24 677 516	22 288 865	
Current liabilities	24 677 516	22 288 865	

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
16. Consumer deposits		
Building plans	1 100 650	1 059 038
Electricity	201 854	204 499
Posters	30 308	30 308
Rental properties	392 448	380 239
Water	8 027 850	8 611 229
Wayleave	861 571	369 817
Total	10 614 681	10 655 130

Deposits are released on termination of the contract or when the contractual services are delivered.

Guarantees held in lieu of deposits were R 800 000 (2025: R -).

Consumer deposits are paid by consumers on application for new water and electricity connections. The deposits are repaid when the water and electricity connections are terminated. In cases where consumers default on their accounts, the municipality can utilise the deposit as payment for the outstanding account.

No interest is paid on consumer deposits held.

The management of the municipality is of the opinion that the carrying value of consumer deposits approximate their fair values.

The fair value of consumer deposits was determined after considering the standard terms and conditions of agreements entered into between the municipality and its consumers.

17. Trade and other payables from exchange transactions

Bulk purchases	17.1	44 035 107	54 581 361
Contractors	17.2	8 853 413	12 012 262
Control and clearing accounts		1 308 743	1 539 016
Employee benefits	17.3	3 025 500	2 483 276
Other payables	17.4	35 774 087	28 518 050
Total		92 996 850	99 133 965

Financial liabilities reconciliation

Total trade and other payables from exchange transactions	92 996 850	99 133 965
Non financial instruments		
Employee benefits	(3 025 500)	(2 483 276)
Financial liabilities included in trade and other payables from exchange transactions	89 971 350	96 650 689

The prior year comparatives have been restated, please refer to note 55 for more detail information.

17.1 Bulk purchases

Bulk electricity	44 035 107	54 581 361
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17.2 Contractors

Retentions	8 853 413	12 012 262
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17.3 Employee benefits

Overtime	3 025 500	2 483 276
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Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
17. Trade and other payables from exchange transactions (continued)		
17.4 Other payables		
Agency fees	(1 119)	(1 119)
Fair value adjustment	501	501
Payables and accruals	21 023 363	18 356 196
Unallocated deposits	4 958 399	1 345 285
Advance payments	9 792 943	8 817 187
Total	35 774 087	28 518 050

Witzenberg Municipality

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Notes to the Annual Financial Statements

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18. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent

Transfers and subsidies unspent	(1 993 403)	4 005 642
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Financial liabilities reconciliation

Total trade and other payables from non-exchange transactions	(1 993 403)	4 005 642
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Non financial instruments

Transfers and subsidies unspent	1 993 403	(4 005 642)
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Financial liabilities included in trade and other payables from non-exchange transactions

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		2026					2025				
		Opening balance	Funds received	Transfer to revenue	Repayment unspent grants	Closing balance	Opening balance	Funds received	Transfer to revenue	Repayment unspent grants	Closing balance
Capital											
Monetary Allocations	18.1	598 706	31 057 228	(32 492 935)	-	(837 001)	(4 102 592)	52 136 144	(46 465 237)	(926 013)	642 302
Operational											
Monetary Allocations	18.2	3 406 936	14 776 452	(17 861 287)	(1 478 503)	(1 156 402)	58 639	21 629 962	(18 069 922)	(255 339)	3 363 340
Total		4 005 642	45 833 680	(50 354 222)	(1 478 503)	(1 993 403)	(4 043 953)	73 766 106	(64 535 159)	(1 181 352)	4 005 642

Witzenberg Municipality

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Notes to the Annual Financial Statements

Figures in Rand

18. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)

18.1 Unspent capital monetary allocations

	2026				2025				
	Opening balance	Funds received	Transfer to revenue	Closing balance	Opening balance	Funds received	Transfer to revenue	Repayment unspent grants	Closing balance
District Municipalities									
Western Cape	693 196	600 000	(179 160)	1 114 036	1 026 517	100 000	(433 321)	-	693 196
Foreign Governments and International Organisations									
Orio Dutch Funding	-	-	(300 000)	(300 000)	-	-	-	-	-
National Government									
Energy Efficiency and Demand Side Management Grant	637 215	2 600 000	(3 208 016)	29 199	-	3 500 000	(2 862 785)	-	637 215
Integrated National Electrification Programme Gran	(777 641)	-	-	(777 641)	122 359	-	-	(900 000)	(777 641)
Municipal Disaster Relief Grant	6 670	-	-	6 670	-	3 195 000	(3 188 330)	-	6 670
Municipal Infrastructure Grant	-	25 770 000	(25 770 001)	(1)	59 596	24 595 000	(24 595 000)	(16 000)	43 596
Regional Bulk Infrastructure Grant	548 655	-	-	548 655	548 655	-	-	-	548 655
Urban Settlement Development Grant	471 155	-	-	471 155	471 155	-	-	-	471 155
Water Services Infrastructure Grant	1 199	-	-	1 199	-	15 000 000	(14 998 801)	-	1 199
Total	887 253	28 370 000	(28 978 017)	279 236	1 201 765	46 290 000	(45 644 916)	(916 000)	930 849
Private Enterprises									
Other transfers private enterprises	-	-	(1 511 810)	(1 511 810)	-	-	-	-	-

Witzenberg Municipality

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Notes to the Annual Financial Statements

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18. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)**Provincial Government**

Western Cape

(981 743)	2 087 228	(1 523 948)	(418 463)	(6 330 874)	5 746 144	(387 000)	(10 013)	(981 743)
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Provincial Government

Municipal Infrastructure

(1 046 497)	-	-	(1 046 497)	(1 046 497)	-	-	-	(1 046 497)
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Economic Development and

68	-	-	68	68	-	-	-	68
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Tourism SMME Booster

Municipal Infrastructure

(206 126)	-	-	(206 126)	(206 126)	-	-	-	(206 126)
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Maintenance and Construction

298 111	130 000	(110 918)	317 193	(5 061 033)	5 489 144	(130 000)	-	298 111
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of Transport Infrastructure

Fire Services

-	1 000 000	(580 856)	419 144	10 013	-	-	(10 013)	-
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Borehole Installation

-	-	-	-	-	257 000	(257 000)	-	-
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Sport and Recreation

(27 299)	957 228	(832 174)	97 755	(27 299)	-	-	-	(27 299)
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Total

(981 743)	2 087 228	(1 523 948)	(418 463)	(6 330 874)	5 746 144	(387 000)	(10 013)	(981 743)
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**Total unspent capital
monetary allocations**

598 706	31 057 228	(32 492 935)	(837 001)	(4 102 592)	52 136 144	(46 465 237)	(926 013)	642 302
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Figures in Rand

18. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)

18.2 Unspent operational monetary allocations

	2026					2025				
	Opening balance	Funds received	Transfer to revenue	Repayment unspent grants	Closing balance	Opening balance	Funds received	Transfer to revenue	Repayment unspent grants	Closing balance
District Municipalities										
Western Cape	2 134 833	75 000	-	-	2 209 833	2 283 862	36 000	(35 029)	(150 000)	2 134 833
Foreign Governments and International Organisations										
Unspecified	319 387	258 816	(578 203)	-	-	3 684	315 703	-	-	319 387
National Government										
Expanded Public Works Programme Integrated Grant	-	2 272 000	(2 272 000)	-	-	(198 128)	1 559 000	(1 360 872)	-	-
Local Government Financial Management Grant	-	1 700 000	(1 700 000)	-	-	-	1 600 000	(1 600 000)	-	-
Municipal Disaster Relief Grant	340 767	-	-	-	340 767	-	417 000	(76 233)	-	340 767
Municipal Infrastructure Grant	47 132	1 000 000	(1 047 131)	-	1	-	1 000 000	(996 464)	-	3 536
Neighbourhood Development Partnership Grant	322	-	-	-	322	322	-	-	-	322
Total	388 221	4 972 000	(5 019 131)	-	341 090	(197 806)	4 576 000	(4 033 569)	-	344 625

Private Enterprises

Witzenberg Municipality

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Notes to the Annual Financial Statements

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18. Trade and other payables from non-exchange transactions – Transfers and subsidies Unspent (continued)										
Other transfers	5 675 477	1 354 000	(452 494)	(675 420)	5 901 563	2 207 199	3 493 788	(25 510)	-	5 675 477
private enterprises										
Provincial Government										
Western Cape	(5 110 982)	8 116 636	(11 811 459)	(803 083)	(9 608 888)	(4 238 300)	13 208 471	(13 975 814)	(105 339)	(5 110 982)
Provincial Government										
Human Settlements	(4 789 891)	7 607 636	(11 285 001)	-	(8 467 256)	(4 493 639)	4 691 991	(4 988 243)	-	(4 789 891)
Community Development Workers	67 533	132 000	(86 964)	(67 083)	45 486	50 948	132 000	(64 467)	(50 948)	67 533
Accelerated Housing Delivery	(1 055 322)	-	-	-	(1 055 322)	-	7 035 480	(8 090 802)	-	(1 055 322)
Municipal Energy Resilience Grant	410 200	-	-	(286 000)	124 200	-	700 000	(289 800)	-	410 200
Municipal Accreditation and Capacity Building Grant	(193 502)	-	-	-	(193 502)	49 391	249 000	(442 502)	(49 391)	(193 502)
Thusong Services Centre Grant	150 000	150 000	-	(150 000)	150 000	-	150 000	-	-	150 000
Financial Management Capability Grant	300 000	-	-	(300 000)	-	155 000	250 000	(100 000)	(5 000)	300 000
RSEP	-	227 000	(28 319)	-	198 681	-	-	-	-	-
Fire Services	-	-	(411 175)	-	(411 175)	-	-	-	-	-
Total	(5 110 982)	8 116 636	(11 811 459)	(803 083)	(9 608 888)	(4 238 300)	13 208 471	(13 975 814)	(105 339)	(5 110 982)
Total unspent operational monetary allocations	3 406 936	14 776 452	(17 861 287)	(1 478 503)	(1 156 402)	58 639	21 629 962	(18 069 922)	(255 339)	3 363 340

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
19. Provisions (Current and non-current)			
Landfill Sites	19.1	119 569 562	67 623 469
Current		3 927 831	3 791 013
Non-current		115 641 731	63 832 456
Total		119 569 562	67 623 469

19.1 Landfill Sites

Opening Balance	67 623 469	55 961 508
Additional provisions raised	45 179 665	5 624 468
Increases (Passage of Time/Discounted Rate)	6 766 428	6 037 493
Closing balance	119 569 562	67 623 469

Split between current and non-current

Current	3 927 831	3 791 013
Non-current	115 641 731	63 832 456
Total	119 569 562	67 623 469

The Rehabilitation cost of all landfill sites was prepared by an independent qualified engineer in order to determine the present value to rehabilitate the landfill sites at the end of its useful life.

An appropriate discount rate was used to determine the present value of the future landfill rehabilitation liability.

The total obligation at year-end can be attributed to the following sites:

Rehabilitation cost per location

Location	Estimated Decommision Date:	Post closure monitoring date		
Ceres	June 2003	30 June 2033	4 321 485	4 213 935
Prince Alfred's Hamlet	June 2035	30 June 2065	61 138 549	22 036 955
Op-die-Berg	June 2034	30 June 2064	7 805 289	6 442 276
Tulbagh	June 2036	30 June 2066	23 835 844	19 982 134
Wolseley	June 2043	30 June 2073	22 468 395	14 948 169
			119 569 562	67 623 469

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
19. Provisions (Current and non-current) (continued)		
Landfill site estimation methodology		
<p>The Municipality annually reassesses the remaining available airspace and useful lives of its landfill sites, together with the timing and amount of the related rehabilitation, closure and post-closure monitoring obligations. The estimates are informed by engineering reports that consider waste-disposal information recorded through the Integrated Pollutant and Waste Information System (IPWIS) and volumetric information obtained from topographical surveys.</p> <p>In previous reporting periods, both methods were considered. The survey-based results showed material differences from the IPWIS-based estimates because changes in the physical configuration of certain landfill sites affected the comparability of successive surveys and the measurement of available airspace. The engineering reports therefore recommended the IPWIS-based estimates as the more reliable basis at those reporting dates, and management accepted this as the best information then available.</p> <p>At 30 June 2026, updated survey information reflected the revised physical configuration of the affected landfill sites and the engineering assessment indicated that there were no anomalies in the current-year movement in available airspace. The reduction in available airspace could therefore be more reliably attributed to actual airspace consumed during the year. The engineering reports accordingly recommended the topographical survey method as the more appropriate estimate of remaining airspace and useful life, which management accepted as the best estimate at the reporting date.</p>		
Change in accounting estimate		
<p>The change from the IPWIS-based estimate to the survey-based estimate arises from updated engineering information and a reassessment of the assumptions used to determine remaining useful lives and the timing of the related rehabilitation obligations. It is therefore accounted for as a change in accounting estimate in accordance with GRAP 3 and not as the correction of a prior-period error. The effect is recognised prospectively from the date of the change and comparative information is not restated.</p> <p>The current-period financial effect of the revised estimate, together with any effect on future periods that can be reliably determined, is disclosed in the Municipality's Change in Accounting Estimate note. The underlying estimates and assumptions will continue to be reassessed at each reporting date.</p>		
Impact on the rehabilitation provision and landfill site asset		
<p>The revised estimate changes the expected timing of future rehabilitation, closure and post-closure monitoring cash flows and therefore affects the present value of the landfill rehabilitation provision recognised in accordance with GRAP 19. Changes in the measurement of the existing obligation are accounted for in accordance with IGRAP 2.</p> <p>The qualifying remeasurement of the rehabilitation obligation is added to, or deducted from, the carrying amount of the related landfill site asset. The resulting asset movement is presented within Property, Plant and Equipment as part of Solid Waste Infrastructure. The revised depreciable amount is depreciated prospectively over the revised remaining useful life, while the unwinding of the discount on the provision continues to be recognised as a finance cost. Where the remeasurement increases the carrying amount of the asset, management also assesses whether an impairment indicator exists and, where required, determines the recoverable service amount in accordance with GRAP 21.</p>		
Rates used	2026	2025
Discount Rate	6.6%-8.98%	7.15%-11.045%
Inflation Rate	4.72%	4.85%
Current Cost of Rehabilitation	30 June 2026	30 June 2025
Ceres	4 457 847	4 335 934
Prince Alfred's Hamlet	80 483 687	77 452 977
Op-die-Berg	10 848 920	10 500 425
Tulbagh	35 698 896	34 486 888
Wolseley	45 355 548	43 807 980

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
19. Provisions (Current and non-current) (continued)		
Future Cost of Rehabilitation	30 June 2026	30 June 2025
Ceres	4 485 455	4 437 988
Prince Alfred's Hamlet	136 997 122	224 271 546
Op-die-Berg	18 401 079	18 972 563
Tulbagh	63 896 454	63 715 788
Wolseley	110 228 294	115 215 551
20. Reserves and funds		
Capital Replacement Reserve	12 721 533	11 166 356
Distributions from the Capital Replacement reserve can be made when it is in accordance with the requirements of the municipality's accounting policy. The payment of cash distributions out of the reserve is restricted by the terms of the municipality's. These restrictions do not apply to any amounts transferred to the Accumulated Surplus.		
Refer to Statement of Changes in Net Assets for more detail and the movement on Reserves.		
21. Services charges		
Total Service Charges		
Service Charges	606 384 872	504 282 606
The prior year comparatives have been restated, please refer to note 55 for more detail information.		
Detail of service charges per service less revenue foregone		
Electricity	466 204 748	391 247 103
Waste Management	37 937 173	39 814 946
Waste Water Management	44 553 331	35 146 829
Water Management	57 689 620	38 073 728
	606 384 872	504 282 606
22. Sales of goods and rendering of services		
Advertisements	58 794	67 381
Application Fees for Land Usage	202 182	455 812
Building Plan Approval	2 505 169	1 071 428
Camping Fees	3 407 828	3 058 440
Cemetery and Burial	376 813	273 988
Cleaning and Removal	(938)	54 795
Clearance Certificates	52	-
Encroachment Fees	132 570	125 549
Entrance Fees	654 046	586 169
Fire Services	41 279	29 093
Legal Fees	32 595	-
Management Fees	9 606 957	9 289 565
Photo copies, Faxes and Telephone charges	69 094	48 689
Removal of Restrictions	217	-
Sale of Goods	78 523	126 686
Scrap, Waste & Other Goods	-	193 769
Town Planning and Servitudes	1 134	217
Valuation Services	49 273	49 061
Total	17 215 588	15 430 642

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
23. Agency services			
Provincial		5 218 890	4 948 368
24. Interest earned from receivables			
Exchange receivables	24.1	23 496 384	27 153 392
Non-exchange receivables	24.2	4 552 562	4 881 176
Total		28 048 946	32 034 568
24.1 Interest earned from exchange receivables			
Consumer receivables			
Electricity		2 359 837	1 975 335
Water		8 924 650	11 024 464
Waste water management		6 505 913	8 146 575
Waste management		5 391 873	5 653 633
Service charges		74 372	105 608
		23 256 645	26 905 615
Other receivables			
Housing		225 961	-
Property rental debtors		-	247 777
SARS		13 778	-
		239 739	247 777
Total		23 496 384	27 153 392
24.2 Interest earned from non-exchange receivables			
Consumer receivables			
Property rates		4 552 562	4 881 176
25. Interests on current assets			
Bank accounts		8 448 499	9 546 995
Short-term investments and call accounts		6 512 368	9 211 049
Total		14 960 867	18 758 044
26. Rent from fixed assets			
Market related		5 776 575	6 764 809

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
27. Operational Revenue		
Exchange revenue		
Administrative Handling Fees	296 414	379 927
Bad Debts Recovered	-	1 529
Breakages and Losses Recovered	1 361	5 176
Collection Charges	-	(2 225)
Discounts and Early Settlements	(790 383)	(785 580)
Incidental Cash Surpluses	4 155	4 778
Inspection fees	-	977
Insurance Refund	266 679	48 435
Merchandising, Jobbing and Contracts	42 333	45 219
Registration fees	52 382	68 456
Request for information	843	2 321
Skills Development Levy Refund	183 244	381 386
Staff and Councillors Recoveries	40 373	33 700
Total	97 401	184 099
The prior year comparatives have been restated, please refer to note 55 for more detail information.		
28. Construction contract revenue		
Construction Contract Revenue	9 813 044	11 373 082
The municipality participates as a non-accredited municipality in the National Housing Programme. In the arrangement, the municipality is appointed to construct low-cost houses for the beneficiaries of the National Housing Programme. Refer to note 48 for construction expenses recognised.		
29. Development charges		
Development Charges	1 855 247	2 150 762
The prior year comparatives have been restated, please refer to note 55 for more detail information.		
30. Services charges – Availability charges		
Availability charges	3 894 110	2 824 476
Detail of availability charges per service		
Electricity	1 299 538	936 259
Waste Management	429 091	384 245
Waste Water Management	1 391 332	834 881
Water Management	774 148	669 091
	3 894 109	2 824 476

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
31. Property rates by usage			
Agricultural property		27 778 659	25 012 504
Business and commercial properties		23 379 870	21 487 520
Industrial properties		14 006 519	12 750 122
Public benefit organisations		112 805	17 775
Public service infrastructure properties		479 074	489 751
Public service purposes properties		19 694 822	18 390 026
Residential properties		28 688 080	26 789 750
Vacant land		2 650 532	2 382 757
Total		116 790 361	107 320 205
Assessment Rates are levied on the value of land and improvements. The valuation is performed every 5 years. The last valuation came into effect on 1 July 2023. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivision and also to accomodate growth in the rate base due mostly to private development.			
Rates			
Residential		0.648c/R	0.600c/R
Commercial		1.782c/R	1.650c/R
Industrial		1.782c/R	1.650c/R
Bona Fide Agricultural		0.150c/R	0.150c/R
32. Surcharges and taxes			
Taxes		5 365 094	7 975 570
33. Fines, penalties and forfeits			
Fines	33.1	17 491 726	19 699 324
Forfeits	33.2	391 031	2 654 317
Total		17 882 757	22 353 641
33.1 Fines			
Traffic fines			
Court fines		-	2 082
Service provider fines		17 460 520	19 658 150
		17 460 520	19 660 232
Other fines			
Building fines		-	212
Illegal connections		22 150	31 984
Overdue books		9 056	6 896
		31 206	39 092
Total		17 491 726	19 699 324
33.2 Forfeits			
Unclaimed money		391 031	2 654 317
34. Licence and permits			
Non-exchange revenue		1 156 296	1 068 580

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
35. Transfers and subsidies - Revenue			
Operational			
Monetary allocations	35.1	162 911 304	150 058 027
Capital			
Allocations in-kind	35.2	-	1 458 000
Monetary allocations	35.3	27 878 778	40 834 480
Total transfers and subsidies: Capital		27 878 778	42 292 480
Total		190 790 082	192 350 507
35.1 Monetary allocations: Operational			
District municipalities		-	130 460
Foreign government and international organisations		578 204	-
National governments		5 700 625	3 884 252
Provincial government		565 981	311 805
National revenue fund		155 614 000	145 706 000
Private enterprises		452 494	25 510
Total		162 911 304	150 058 027
National governments			
Expanded Public Works Programme Integrated Grant		2 268 152	1 360 037
Local Government Financial Management Grant		1 527 891	1 461 461
Municipal Disaster Relief Grant		-	66 290
Municipal Infrastructure Grant		1 904 582	996 464
		5 700 625	3 884 252
Provincial government			
Community Development Workers Grant (CDW)		80 434	59 805
Municipal Energy Resilience Grant		-	252 000
		80 434	311 805
Departmental agencies and accounts			
35.2 Allocations in-kind: Capital			
Private enterprises		-	1 458 000
35.3 Monetary allocations: Capital			
District municipalities		179 160	433 321
Foreign government and international organisations		300 000	-
National government		24 550 542	40 064 638
Private enterprises		1 511 810	-
Provincial governments		1 337 266	336 521
Total		27 878 778	40 834 480
National government			

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
35. Transfers and subsidies - Revenue (continued)		
Municipal Infrastructure Grant	21 551 245	21 386 957
Energy Efficiency and Demand Side Management Grant	2 999 297	2 862 785
Water Services Infrastructure Grant	-	13 042 435
Municipal Disaster Relief Grant	-	2 772 461
	24 550 542	40 064 638

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
35. Transfers and subsidies - Revenue (continued)		
Provincial governments		
Maintenance and Construction of Transport Infrastructure	-	113 043
Fire Services	505 092	-
Sport and Recreation	832 174	-
Borehole Installation and Groundwater Quality Monitoring	-	223 478
	1 337 266	336 521
Reconciliation of grant allocation expenditure (conditions met - transferred to revenue) per vote (MFMA s123(c))		
VOTE 1	1 648 967	1 561 461
VOTE 2	11 556 064	2 933 812
VOTE 3	-	-
VOTE 4	20 923 921	41 096 325
VOTE 5	1 047 130	1 052 909
	35 176 082	46 644 507
36. Gains/(Losses) on disposal		
Gains/(Losses) on disposals of fixed assets	442 437	10 411 508
The prior year comparatives have been restated, please refer to note 55 for more detail information.		
37. Gains/(Losses) on discontinued operations and disposals of non-current assets		
Gains/(Losses) on discontinued operations and disposals of non-current assets	-	104 883
The prior year comparatives have been restated, please refer to note 55 for more detail information.		
38. Employee related cost		
Summary per designation		
Senior management of the municipality	38.1	11 987 383
Municipal staff	38.2	274 297 946
Total	286 285 329	265 016 219

38.1 Senior management of the municipality**2026**

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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38. Employee related cost (continued)

	Municipal Manager	Chief Financial Officer	Director Corporate Services	Director Community Services	Director Technical Services	Total
Basic salary	1 975 795	1 264 701	1 778 213	1 764 764	1 252 660	8 036 133
Bonuses	310 889	248 262	276 127	276 127	207 095	1 318 500
Service-related benefits	124 356	81 572	142 008	71 004	55 225	474 165
Allowances	199 200	341 200	283 200	223 200	294 965	1 341 765
Pension	298 675	227 646	-	280 405	-	806 726
Unemployment insurance	2 125	2 125	2 125	2 125	1 594	10 094
Total	2 911 040	2 165 506	2 481 673	2 617 625	1 811 539	11 987 383

2025

	Municipal Manager	Chief financial Officer	Director Corporate Services	Director Community Services	Director Technical Services	Total
Basic salary	2 001 560	2 468 196	3 459 607	194 047	269 073	8 392 483
Bonuses	300 301	318 089	318 089	65 738	63 395	1 065 612
Service-related benefits	46 801	7 439	119 023	37 565	38 037	248 865
Allowances	199 200	650 339	283 200	55 800	213 439	1 401 978
Bargaining council	286	286	286	36	142	1 036
Pension	259 421	160 545	-	34 929	-	454 895
Unemployment insurance	2 125	2 125	2 125	531	1 063	7 969
Total	2 809 694	3 607 019	4 182 330	388 646	585 149	11 572 838

The Municipal Manager and Directors are remunerated in terms of the Waiver from the Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers, issued in terms of the Local Government: Municipal Systems Act 32 of 2000.

The Remuneration of Executives as disclosed above refer to the actual amounts paid to them during the 2026 and 2025 years respectively, except for the Bonus which is the amount provided for and the leave expense accrued for.

Where other officials acted in the Executive Director positions and was remunerated accordingly, only the additional remuneration for acting in that position is disclosed.

38.2 Municipal staff

Salaries and allowances

Basic Salary	166 325 237	154 470 838
Bonuses	12 420 953	11 505 427
Allowances	10 239 416	10 229 336
Service related benefits	35 357 325	31 716 601
	224 342 931	207 922 202

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
38. Employee related cost (continued)			
Social contributions			
Group life insurance		6 266 390	5 565 547
Medical		11 675 496	10 510 870
Pension		25 710 998	23 525 961
Unemployment insurance		1 266 355	1 215 168
Skills Development Fund Levy		2 843 892	2 644 442
Bargaining council		83 884	78 191
		47 847 015	43 540 179
Post-retirement benefit			
Medical		2 108 000	1 981 000
Pension		2 320	2 340
		2 110 320	1 983 340
Undefined Difference		(2 320)	(2 340)
Total		274 297 946	253 443 381
39. Remuneration of councillors			
Executive Mayor / Mayor	39.1	1 054 691	1 009 718
Deputy Executive Mayor / Deputy Mayor	39.2	852 390	818 548
Speaker	39.3	883 404	871 238
Executive Committee	39.4	3 324 975	3 282 464
All other Councillors	39.5	5 601 704	5 576 904
Section 79 Committee Chairperson	39.6	787 029	756 409
Total		12 504 193	12 315 281
39.1 Executive Mayor / Mayor			
Allowances and service related benefits			
Basic salary		723 998	904 758
Cell phone allowance		43 200	43 200
Travelling allowance		161 948	-
		929 146	947 958
Social contributions			
Pension fund contributions		125 545	61 760
Total		1 054 691	1 009 718
39.2 Deputy Executive Mayor / Deputy Mayor			
Allowances and service related benefits			
Basic salary		688 991	657 422
Cell phone allowance		43 200	43 200
		732 191	700 622
Social contributions			
Pension fund contributions		120 199	117 926
Total		852 390	818 548

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
39. Remuneration of councillors (continued)		
39.3 Speaker		
Allowances and service related benefits		
Basic salary	715 398	707 082
Cell phone allowance	43 200	43 200
	758 598	750 282
Social contributions		
Pension fund contributions	124 806	120 956
Total	883 404	871 238
39.4 Executive Committee		
Allowances and service related benefits		
Basic salary	2 481 411	2 312 921
Cell phone allowance	172 800	172 800
Travelling allowance	259 007	376 429
	2 913 218	2 862 150
Social contributions		
Pension fund contributions	411 757	420 314
Total	3 324 975	3 282 464
39.5 All other Councillors		
Allowances and service related benefits		
Basic salary	4 198 772	4 146 044
Cell phone allowance	645 450	648 000
Travelling allowance	147 984	163 636
	4 992 206	4 957 680
Social contributions		
Pension fund contributions	609 498	619 224
Total	5 601 704	5 576 904
39.6 Section 79 Committee Chairperson		
Allowances and service related benefits		
Basic salary	624 808	686 716
Cell phone allowance	43 200	42 387
Travelling allowance	119 021	775
	787 029	729 878
Social contributions		
Pension fund contributions	-	26 531
Total	787 029	756 409
40. Bulk purchases		
Electricity: Eskom	430 732 553	391 687 224

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
41. Inventory consumed			
Consumables		3 508 703	2 782 707
Materials and supplies		23 308 890	21 434 842
Water		1 387	(4 621)
Total		26 818 980	24 212 928
42. Debt impairment			
Other receivables from non-exchange transactions	42.1	9 763 716	10 373 059
Trade and other receivables from exchange transactions	42.2	(76 738 521)	56 016 406
Total		(66 974 805)	66 389 465
42.1 Other receivables from non-exchange transactions			
Non Specific Accounts		13 383 420	10 737 750
Property Rates		9 684 299	7 439 309
Less: Reversal		(13 304 003)	(7 804 000)
Total		9 763 716	10 373 059
42.2 Trade and other receivables from exchange transactions			
Electricity		6 956 682	4 013 079
Waste Management		21 406 285	13 065 088
Waste water management		20 048 949	13 811 744
Water		34 583 350	25 126 495
Less: Reversal		(159 733 787)	-
Total		(76 738 521)	56 016 406
43. Depreciation and amortisation			
Amortisation			
Intangible assets	13.1	39 202	7 691
Depreciation			
Investment property	10.1	409 934	409 934
Property, plant and equipment	11.1	39 711 389	38 621 438
Total		40 121 323	39 031 372
44. Impairment losses / (reversal) of impairment			
Impairment loss / Reversal of impairment			
Investment property	10.1	4 342 975	-
Property, plant and equipment		1 108 456	1 163 041
Total		5 451 431	1 163 041
45. Interest			
45.1 Interest cost			
Borrowings	14.1		
• Annuity loans		1 757 410	-

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
45. Interest (continued)			
Finance leases	14.3	886 557	395 341
Interest costs non-current provisions	19	6 766 428	6 037 493
Long service awards		1 315 000	1 414 000
Interest Cost		7 717 000	7 481 000
Interest Cost		2 320	2 340
		18 444 715	15 330 174
46. Rent on land			
Rent on land		53 264	49 779
47. Operating leases			
Investment Properties		1 287 989	1 200 791
48. Contracted services			
Consultants and professional services	48.1	6 667 731	7 465 130
Contractors	48.2	24 044 104	22 552 052
Outsourced services	48.3	41 291 261	30 117 704
Total		72 003 096	60 134 886
48.1 Consultants and professional services			
Business advisory services			
Actuaries		20 500	20 500
Audit committee		134 932	86 056
Human resources		1 177 589	1 781 468
Medical examinations		14 119	69 088
Organisational		-	1 950
Qualification verification		3 665	19 443
Quality control		1 342 128	1 678 754
Research and advisory		-	18 400
System support		68 057	-
Total business advisory services		2 760 990	3 675 659
Legal services			
Legal advice and litigation		1 100 892	630 100
Engineering services			
Civil engineering		398 906	1 719 473
Electrical engineering		72 000	372 000
Total engineering services		470 906	2 091 473
Infrastructure and planning services			
Architectural infrastructure and planning		1 139 840	198 000
Geodetic, control and surveys infrastructure and planning		1 034 303	605 009
Geoinformatic services infrastructure and planning		160 800	131 279
Town planner infrastructure and planning		-	133 610
Total infrastructure and planning services		2 334 943	1 067 898
Total consultants and professional services		6 667 731	7 465 130

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
48. Contracted services (continued)		
48.2 Contractors		
General services		
Building	9 813 044	11 373 082
Catering services	4 905	-
Chipping	25 995	111 000
Forestry	57 880	229 414
Gardening services	3 900	3 702
Gas	17 911	8 530
Management of informal settlements	49 669	-
Pest control and fumigation	18 000	23 735
Photographer	-	10 005
Plants, flowers and other decorations	42 981	13 562
Stage and sound crew	77 500	22 700
Stream cleaning and ditching	2 035	3 702
Tracing agents and debt collectors	136 393	23 138
Transportation	8 461	32 295
Total general services	10 258 674	11 854 865
Maintenance services		
Maintenance of buildings and facilities	704 413	956 515
Maintenance of equipment	5 179	16 952
Maintenance of unspecified assets	13 075 838	9 723 720
Total maintenance service	13 785 430	10 697 187
Total contractor	24 044 104	22 552 052
48.3 Outsourced services		
Business and advisory services		
Human Resources	8 810	-
Research and Advisory	69 600	17
Valuer	29 652	55 696
Total business and advisory services	108 062	55 713
General services		
Alien Vegetation Control	-	159 500
Animal Care	563 920	30 045
Burial Services	3 900	33 852
Catering Services	370 809	230 103
Cleaning Services	1 930	11 545
Clearing and Grass Cutting Services	169 532	144 909
Hygiene Services	639 815	1 269 704
Litter Picking and Street Cleaning	-	5 900
Meter Management	118 461	297 915
Sewerage Services	29 800	32 038
Traffic Fines Management	140 869	97 072
Translators, Scribes and Editors	106 058	10 172
Transport Services	1 800	2 800
Veterinary Services	-	465 180
Total general services	2 146 894	2 790 735

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

		2026 R	2025 R
48. Contracted services (continued)			
Trading services			
Connection/Dis-connection: Electricity		161 523	857 270
Electrical		4 055 445	1 367 606
Security Services		34 819 337	25 046 380
Total trading services		39 036 305	27 271 256
Total outsourced services		41 291 261	30 117 704
49. Finance Charges			
Operational			
Monetary allocations	49.2	2 777 383	4 633 156
49.1 Allocations in-kind: Operational			
49.2 Monetary allocations: Operational			
Households		823 954	1 279 761
Non-profit institutions		1 903 429	1 946 083
Private Enterprises		50 000	1 407 312
Total		2 777 383	4 633 156
50. Irrecoverable debts written off			
Electricity		5 507 854	241 417
Non specific accounts		1 099 911	51 304
Waste management		40 481 307	2 385 974
Waste water management		40 098 579	1 431 856
Water		72 516 886	3 242 074
Non specific accounts		12 390 000	7 804 000
Property rates		914 003	190 685
Service charges		29 249	-
Total		173 037 789	15 347 310
Split between exchange and non-exchange			
Exchange		159 704 537	7 352 625
Non-exchange		13 333 252	7 994 685
Total		173 037 789	15 347 310

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
51. Operational cost		
Advertising, Publicity and Marketing	990 181	1 124 000
Bank Charges, Facility and Card Fees	552 439	451 764
Cleaning Services	40 034	31 479
Commission	2 507 966	2 140 092
Communication	939 573	1 483 638
Courier and Delivery Services	1 875	3 317
Deeds	32 884	48 145
Electricity Compliance Certificate	70 355	-
Entertainment	7 982	6 821
External Audit Fees	5 111 265	4 386 789
External Computer Service	4 900 553	3 877 139
Fines and Penalties	1 685	-
Full Time Union Representative	62 088	37 547
Hire Charges	10 820 170	7 442 232
Insurance Underwriting	2 958 098	2 551 179
Learnerships and Internships	637 519	626 992
Levies Paid - Water Resource Management Charges	2 906 847	2 837 595
Licences	500 688	543 461
Management Fee	-	4 880
Municipal Services	5 763 646	39 000
Office Decorations	720	-
Printing, Publications and Books	1 221 507	590 763
Professional Bodies, Membership and Subscription	2 593 882	2 547 427
Registration Fees	49 898	28 062
Remuneration to Ward Committees	1 385 000	1 411 000
Resettlement Cost	14 527	-
Servitudes and Land Surveys	14 580	3 500
Signage	1 333 793	1 212 884
Toll Gate Fees	1 594	5 385
Transport Provided as Part of Departmental Activit	38 440	65 535
Travel Agency and Visa's	13 540	7 960
Travel and Subsistence	998 916	970 272
Uniform and Protective Clothing	2 877 559	1 343 248
Vehicle Tracking	224 694	193 554
Wet Fuel	9 764 264	8 807 830
Workmen's Compensation Fund	2 380 080	2 468 872
Total	61 718 842	47 292 362
52. Fair value adjustment		
Actuarial Assessments	(16 063 010)	(1 946 261)
The prior year comparatives have been restated, please refer to note 55 for more detail information.		
53. Inventory losses/write-offs		
Change in Net-realisable value	-	487 281
The prior year comparatives have been restated, please refer to note 55 for more detail information.		

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
54. Net cash from/(used) operating activities		
Deficit for the year	(54 671 727)	(5 908 871)
Adjustments for:		
Depreciation and amortisation	40 160 525	39 039 063
Bad debts written off	173 037 789	15 347 310
(Gains) / Losses on disposal of assets	(442 437)	(10 494 066)
Gain/(loss) on Actuarial Valuations	16 063 099	1 946 234
Impairment loss	5 451 432	1 140 717
Debt Impairment	(66 974 803)	66 389 465
Inventory losses	-	487 281
Finance Charges	15 800 538	14 934 833
Operating lease income accrued	(1 063 010)	(1 063 125)
Finance lease: deemed loan expenditure	(643 553)	(334 172)
Net contribution to employee benefits	1 372 072	1 238 910
Movement in working capital		
(increase)/Decrease in receivables	(92 538 170)	(59 765 291)
(Increase) / Decrease in inventory	(1 896 178)	4 399 070
Increase / (Decrease) in trade and other payables	(3 245 627)	7 690 032
Increase / (Decrease) in unspent conditional grants and receipts trade and other payable non-exchange transactions	(5 999 045)	4 265 614
Increase/(Decrease) in Unspent Public Contributions	-	3 783 981
Increase/(decrease) in Consumer Deposits	(40 449)	915 781
Increase/(Decrease) in Taxes	(11 023 666)	(3 965 418)
Net cash flows from operating activities	13 346 790	80 047 348

55. GRAP 3 Adjustments

The following restatements and adjustments occurred which are set out below:

Adjustments of Statement of financial performance items

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

						2026 R	2025 R		
55. GRAP 3 Adjustments (continued)									
2025									
		As previously reported	Prior period errors restating the 2024/25 movements	Re- classification	Restated	Undefined Difference	Reason for variance	Reason for diff.	
	Note(s)								
Revenue									
Exchange revenue									
Services charges	21	508 072 018	(3 789 412)	-	504 282 606	-			55.1
Sale of goods and rendering of services	22	15 430 642	-	-	15 430 642	-			
Agency services	23	4 948 368	-	-	4 948 368	-			
Interest earned from receivables	24	27 153 392	-	-	27 153 392	-			
Interests on current assets	25	18 758 044	-	-	18 758 044	-			
Rent from fixed assets	26	6 764 809	-	-	6 764 809	-			
Operational Revenue	27	2 334 861	-	(2 150 762)	184 099	-	55.4		
Construction contract revenue	28	11 373 082	-	-	11 373 082	-			
Development charges	29	-	-	2 150 762	2 150 762	-	55.4		
		594 835 216	(3 789 412)	-	591 045 804	-			
Non-exchange revenue									
Availability charges	30	2 824 476	-	-	2 824 476	-			
Property rates by usage	31	107 320 205	-	-	107 320 205	-			
Surcharges and taxes	32	7 975 570	-	-	7 975 570	-			
Fines, penalties and forfeits	33	22 353 641	-	-	22 353 641	-			
Licence and permits	34	1 068 580	-	-	1 068 580	-			
Transfers and subsidies – Operational	35	150 058 027	-	-	150 058 027	-			
Transfers and subsidies – Capital	35	42 292 480	-	-	42 292 480	-			
Interest earned from receivables	24	4 881 176	-	-	4 881 176	-			
Gain on disposal	36	-	-	10 411 508	10 411 508	-			55.5
Gains on discontinued operations and disposals of non-current assets	37	-	-	104 883	104 883	-			55.5
Gains		8 082 849	-	(8 082 849)	-	-			55.5
		346 857 004	-	2 433 542	349 290 546	-			
Total revenue		941 692 220	(3 789 412)	2 433 542	940 336 350	-			

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

						2026 R	2025 R	
55. GRAP 3 Adjustments (continued)								
Expenditure								
Employee related cost	38	265 016 219	-	-	265 016 219	-		
Remuneration of councillors	39	12 315 281	-	-	12 315 281	-		
Bulk purchases	40	391 687 224	-	-	391 687 224	-		
Inventory consumed	41	24 212 928	-	-	24 212 928	-		
Debt impairment	42	66 389 465	-	-	66 389 465	-		
Depreciation and amortisation	43	38 282 632	756 431	-	39 039 063	-		55.3
Impairment losses / (reversal) of impairment	44	1 163 041	-	-	1 163 041	-		
Interest	45	15 330 174	-	-	15 330 174	-		
Rent on land	46	49 779	-	-	49 779	-		
Contracted services	48	60 134 886	-	-	60 134 886	-		
Transfers and subsidies	49	4 633 156	-	-	4 633 156	-		
Irrecoverable debts written off	50	15 347 310	-	-	15 347 310	-		
Operating leases	47	1 200 791	-	-	1 200 791	-		
Operational cost	51	46 831 621	460 741	-	47 292 362	-	55.2	
Fair value adjustment	52	-	-	1 946 261	1 946 261	-		55.5
Inventory losses/write-offs	53	-	-	487 281	487 281	-		55.5
Total expenditure		942 594 507	1 217 172	2 433 542	946 245 221	-		
Deficit for the year		(902 287)	(5 006 584)	-	(5 908 871)	-		

55.1. Service Charges

Payments received in advance for June 2025 relating to service charges- electricity was incorrectly processed in the prior year.

55.2. Operational Cost

Correction of recognition of water levies in respect of Tulbagh Town, not previously recognised.

55.3. Depreciation and Amortization

Correction of error due to review in useful lives of assets for fully depreciated assets.

55.4. Operational Revenue

Reclassification: Development Charges was previously included and disclosed under Operational Revenue. For more transparent and enhanced disclosure the amount is now separately disclosed on the face of the financials.

55.5. Gains

Reclassification: In the previous audited financial year the Gains was disclosed on the face of the financial statements as a net amount with a break down in the Notes to the financial statements, in the current year the municipality has opted to separately disclose the individual lines on the face of the financial statements. It was therefore reclassified on the face of annual financial statements from Gains to Gains on disposal, Gains on discontinued operations and disposals of non-current assets, Fair Value adjustment and Inventory losses/write-offs.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

				2026		2025	
				R		R	
55. GRAP 3 Adjustments (continued)							
Adjustments of Statement of financial position items							
2025							
	Note(s)	As previously reported	Prior period error that occurred prior to 01 July 2024	Prior period errors restating the 2024/25 movements	Re-classification	Restated	Reason for diff.
Assets							
Current assets							
Cash and cash equivalents	4	198 636 427	-	-	-	198 636 427	
Trade and other receivables from exchange transactions	5	102 211 701	-	-	-	102 211 701	
Receivables from non-exchange transactions	6	43 005 281	-	-	-	43 005 281	
Inventory	7	17 738 984	-	-	-	17 738 984	
Operating lease receivable	8	2 303 438	-	-	-	2 303 438	
		363 895 831	-	-	-	363 895 831	
Non-current assets							
Investment property	10	41 250 996	-	-	-	41 250 996	
Property, plant and equipment	11	1 158 195 068	3 745 758	(624 716)	-	1 161 316 110	55.6
Heritage Assets	12	550 000	-	-	-	550 000	
Intangible assets	13	1 278 268	38 475	(7 690)	-	1 309 053	55.11
		1 201 274 332	3 784 233	(632 406)	-	1 204 426 159	
Total assets		1 565 170 163	3 784 233	(632 406)	-	1 568 321 990	
Liabilities							
Current liabilities							
Lease liabilities	14	162 737	-	-	-	162 737	
Employee benefits	15	38 223 159	-	(2 577 798)	-	35 645 361	55.8
Consumer deposits	16	10 655 130	-	-	-	10 655 130	
Trade and other payables from exchange transactions	17	90 643 547	-	8 490 418	-	99 133 965	55.9
Trade and other payables from non-exchange transactions	18	4 005 642	-	-	-	4 005 642	
Provisions	19	3 791 013	-	-	-	3 791 013	
VAT Control (Payable)	9	3 057 170	-	(764 937)	-	2 292 233	55.7
		150 538 398	-	5 147 683	-	155 686 081	
Non-current liabilities							
Lease liabilities	14	889 278	-	-	-	889 278	
Employee benefits	15	80 122 398	-	94 522	-	80 216 920	55.8
Provisions	19	63 832 456	-	-	-	63 832 456	
		144 844 132	-	94 522	-	144 938 654	

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

				2026 R	2025 R
55. GRAP 3 Adjustments (continued)					
Total liabilities		295 382 530	-	5 242 205	- 300 624 735
Community Wealth / Equity					
Reserves and funds	20	11 166 356	-	-	- 11 166 356
Accumulated surplus		1 258 602 662	-	(2 071 774)	- 1 256 530 888
Total Community Wealth / Equity		1 269 769 018	-	(2 071 774)	- 1 267 697 244

55.10

55.6. Property, Plant and Equipment

Correction of retentions of R124 025 not previously recognised.

Review of remaining useful lives of fully depreciated assets amounting to R748 741 for prior year and R3 745 758 for prior to 1 July 2024.

55.7. VAT Control

Correction of pre-paid electricity payment received in advance for June 2025 that was incorrectly processed resulting in a VAT adjustment of R568 411.

Correction of water levies not recognised in the prior year, resulting in a VAT adjustment of R196 524 .

55.8. Employee Benefits

Overtime of R2 483 276 was previously disclosed as part of Employee Benefits, in the current year the municipality elected to have it disclosed under Trade and Other Payables.

Reclassification between the current and non-current portions of R94 522.

55.9. Trade and other payables

Corrections made to retentions not previously recognised, resulting in a correction to the amount of R142 631

Overtime of R2 483 276 previously disclosed under Employee Benefits are now disclosed under Trade and other Payables. Corrections of R4 357 823 due to payments received in advance for Electricity charges that was incorrectly processed

Correction of R849 422 water levies for Tulbagh not previously recognised

55.10. Accumulated Surplus

Accumulation of all corrections of errors that impacts accumulated surplus.

55.11. Intangible Assets

Adjustment due to review of Useful Lives

Adjustments of Cash flow statement items

2025

	As previously reported	Prior period errors restating the 2024/25 movements	Re- classification	Restated	Reason for diff.
Note(s)					
Cash flows from operating activities					

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

			2026 R	2025 R
55. GRAP 3 Adjustments (continued)				
Receipts				
Property rates & Other Taxes	106 158 287	-	-	106 158 287
Sales of goods and services	509 844 529	24 547 199	-	534 391 728 55.12
Government Grants	200 400 101	-	-	200 400 101
Interest	52 984 642	(27 787 889)	-	25 196 753 55.13
Increase in consumer deposits	915 751	-	-	915 751
Payments				
Employees and Councillor Costs	(275 489 801)	(94 522)	-	(275 584 323) 55.14
Suppliers	(509 791 346)	(1 244 263)	-	(511 035 609) 55.15
Finance charges	-	(395 341)	-	(395 341) 55.16
Total cash flows from operating activities	85 022 163	(4 974 816)	-	80 047 347
Cash flows from investing activities				
Receipts				
Proceeds on disposal of fixed and intangible assets	1 745 635	-	-	1 745 635
Payments				
Property, Plant and Equipment	(75 203 429)	5 022 721	-	(70 180 708) 55.17
Intangible Assets	(220 580)	-	-	(220 580)
Net cash flows from investing activities	(73 678 374)	5 022 721	-	(68 655 653)
Cash flows from financing activities				
Payments				
Decrease in borrowing long-term	47 904	(47 904)	-	- 55.18
Net cash flows from financing activities	47 904	(47 904)	-	-
Net increase/ (decrease) in cash	11 391 693	1	-	11 391 694
Cash and cash equivalents at the beginning of the year	187 244 734	-	-	187 244 734
Cash and cash equivalents at the end of the year	198 636 427	-	-	198 636 427
Net increase/ (decrease) in cash	11 391 693	-	-	11 391 693

55.12. Prior period adjustments

Recalculation of movement in receivables between interest and sales of goods and services.

55.13. Prior period adjustments

Recalculation of movement in receivables between interest and sales of goods and services.

55.14. Prior period adjustments

Reclassification between the current and non-current portion for Employee Benefits.

55.15. Prior period adjustments

Recognition of water levies for Tulbagh.

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
55. GRAP 3 Adjustments (continued)		
55.16. Prior period adjustments		
Reclassification		
55.17. Prior period adjustments		
Correction of inclusion of Major Spare parts in PPE and not inventory.		
55.18. Prior period adjustments		
Correction of repayment of deemed loan-lease office machinery.		
Change in accounting policy		
No change in accounting policies occurred during the year under review.		

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
56. Unauthorised, irregular, fruitless and wasteful expenditure		
56.1 Unauthorised expenditure		
None Identified.		
56.2 Irregular expenditure		
Opening balance as previously reported	-	11 329 164
Less: Amounts written-off – current	-	(11 329 164)
Closing balance	-	-
Incident:		
Procurement less than R 30 000,00 (quotations) was audited by the AGSA and classified as irregular expenditure during the 2022-23 audit process, as no preference points calculations have been performed.		
The municipality is not in agreement with the view of the AGSA and National Treasury with their interpretation and proposed implementation of the Preferential Procurement Regulations of 2022.		
Disciplinary steps/criminal proceedings:		
Council unanimously resolved on 31 March 2025:		
(a) that in terms of Section 32(2)(b) of the Municipal Finance Management Act, the Municipal Public Accounts Committee certifies that the expenditure is irrecoverable and resolves that it be written off.		
(b) that Council did not suffer any loss, and that no official should be held accountable.		
57. Additional disclosure in terms of Municipal Finance Management Act		
SALGA Contributions		
Current year subscription / fee	2 541 167	2 482 648
Amount paid - previous period	(2 541 167)	(2 482 648)
Amount approved by the director and noted by council	-	-
Audit fees		
Current year subscription / fee	5 246 197	4 472 845
Amount paid - current year	(5 246 197)	(4 472 845)
Amount approved by the director and noted by council	-	-
Current year subscription / fee includes an amount of R86 056 which was paid for the Audit Committee (2024: R77 483).		
PAYE, UIF and SDL		
Current year subscription / fee	47 696 985	43 811 888
Amount paid - current year	(47 696 985)	(43 811 888)
Amount approved by the director and noted by council	-	-
Pension deductions		
Current year subscription / fee	41 939 789	38 039 113
Amount paid - current year	(41 939 789)	(38 039 113)
Amount approved by the director and noted by council	-	-
Medical aid deductions		

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
57. Additional disclosure in terms of Municipal Finance Management Act (continued)		
Current year subscription / fee	21 093 941	19 198 508
Amount paid - current year	(21 093 941)	(19 198 508)
Total	-	-

Value Added Tax

VAT- MFMA 125 (1)(c)

Opening balance	(595 564)	(5 782 484)
Amount paid-previous year	595 564	5 782 484
Amounts-Output VAT-current year	(89 778 500)	(86 288 682)
Amounts- Input VAT- current year	96 349 778	83 911 802
Net amount claimed/paid during the year	(9 220 303)	1 781 316
	(2 649 025)	(595 564)

Councillors' arrear consumer accounts

	2026		2025		
	Outstanding more than 90 days	Total	Outstanding less than 90 days	Outstanding more than 90 days	Total
GJ Franse	58 266	58 266	-	44 370	44 370
K Robyn	26 795	26 795	18 204	33 723	51 927
JS Mouton	3 359	3 359	2 110	-	2 110
L Nqwane	142	142	-	-	-
Total	88 562	88 562	20 314	78 093	98 407

Distribution losses

In terms of section 125(2)(d)(i) of the Municipal Finance Management Act (Act 56 of 2003), the municipality experienced the following distribution losses for the year under review.

Electrical distribution losses (KW)

Units purchased (Kwh)	183 436 593	190 315 569
Units sold (Kwh)	161 894 665	162 443 196
Units lost during distribution (Kwh)	21 541 933	27 872 373
Percentage lost during distribution	11	14
Value of units lost during distribution (Rand)	50 583 198	57 363 949

Electricity losses are calculated as 11.70% (2025: 14.60%). Electricity losses exceeds 10%.

Water distribution losses (KL)

Kilolitres purified	7 433 335	7 336 783
Kilolitres sold	6 715 585	6 480 798
Kilolitres lost during distribution	717 750	855 985
Percentage lost during distribution	10	11
Value of kilolitres lost during distribution	557 516	400 468

Water losses are calculated as 9.66% (2025: 11.67%). Water losses are within the industry norm.

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
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57. Additional disclosure in terms of Municipal Finance Management Act (continued)

The estimated consumption for public open spaces and informal houses are calculated on a conservative bases using baseline consumption estimations provided by the Department of Water Affairs.

58. Deviations from SCM regulations - SCM Regulation 36

In terms of section 36 of the Municipal Supply Chain Regulations, any deviations from Supply Chain Management policy needs to be approved by the Accounting Officer and noted by Council. The awards listed below have been approved by the Accounting Officer and noted by Council.

All deviations considered by the accounting officer are processed in terms of the SCM regulations and the municipality's SCM policy.

Deviation from, and ratification of minor breaches of, the procurement processes

In terms of section 36(2) of the Supply Chain Management Policy approved by Council it is stipulated that bids where the formal procurement processes could not be followed, must be noted in the annual financial statements.

Types of Deviations					
	Amount	Single Supplier	Impossible	Impractical	Emergency
2025/2026					
July	830 074	1	-	5	3
August	1 284 376	5	-	8	-
September	809 263	4	-	1	1
October	555 079	6	-	1	2
November	358 160	5	-	1	-
December	137 860	5	-	3	-
January	130 728	5	-	1	1
February	374 148	6	-	2	1
March	357 801	3	-	9	1
April	1 833 794	5	-	-	3
May	236 334	1	-	1	3
June	2 161 181	4	-	6	6
	9 068 798	50	-	38	21

Types of Deviations					
	Amount	Single Supplier	Impossible	Impractical	Emergency
2024/2025					
July	463 809	4	-	3	2
August	284 100	5	-	2	3
September	341 813	4	-	1	1
October	1 466 461	6	-	1	-
November	141 404	2	-	1	3
December	343 474	5	-	6	-
January	1 691 754	5	-	1	-
February	74 205	2	-	5	1
March	302 230	6	-	2	2
April	54 391	7	-	1	-
May	1 094 664	6	-	1	-
June	266 038	8	-	4	2
	6 524 343	60	-	28	14

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

Figures in Rand

59. Awards to close family members - SCM Regulation 45

Awards to close family members of persons in the service of Witzenberg Municipality

				2026	2025
Supplier name	Employee name	Relationship	Department		
AJ Rankin Basson Sport	MJL Wessels	Spouse	Witzenberg Municipality - Social Department	32 699	11 431
JC Fencing	K Abrahamse	Father	Witzenberg Municipality - Traffic Department	38 000	-
DAV General Dealer (Pty) Ltd	A Lategan	Father	Witzenberg Municipality - Finance Department	119 350	179 625
Zelpy 707 (Pty) Ltd t/a Boland Isuzu	K Adams	Son	Witzenberg Municipality - Member of Council	26 380	63 505
				216 429	254 561

Witzenberg Municipality

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Notes to the Annual Financial Statements

Figures in Rand

59. Awards to close family members - SCM Regulation 45 (continued)

Awards to close family members of persons in the service of other state departments and entities (not listed above)

				2026	2025
Supplier name	Employee name	Relationship	Department		
P Swarts	L Swarts	Spouse	Department of Health	11 700	-
Nedbank	V Subramoney	Spouse	Department of Education	25 000 000	-
RJC Conservation Services	Prins	Son	Department of Health	14 950	6 268
Nkutwala Construction (Pty) Ltd	L Nghotama	Unknown	Department of Health	1 239 667	-
Neil Lyners and Associates (RF) (Pty) Ltd	H Lyners	Sibling	WCGTPW	-	3 414 139
Piston Power Chemicals (Pty) Ltd	N Andhee	Spouse	Department of Education	180 367	220 955
Actom	T Lubbe	Spouse	Western Cape Education Department	229 951	7 708 509
Amila Investments (Pty) Ltd	H Berend	Spouse	Department of Public Works	9 999 999	-
Leibrandt Training Academy	H Benjamin	Spouse	SAPS	37 030	11 213
Adapt IT (Pty) Ltd	DMS Mbambo	Spouse	SANRAL	-	350 954
JVZ Construction	R Matthee	Spouse	Department of Correctional Services	17 168 251	-
WRP Consulting Engineers (Pty) Ltd*	Z van Rooyen	Spouse	Department of Public Works	5 520	55 212
Amandla Construction*	J Jacobs	Brother in Law	National Government Employment & Labour	5 729 559	2 819 878
Amandla Construction*	U Frazenburg	Sister	National Government Deeds Office	-	-
Amandla Construction*	E Frazenburg	Brother	Western Cape Government Education	-	-
Amandla Construction*	J Frazenburg	Sister	Western Cape Government Education	-	-
Amandla Construction*	B Frazenburg	Brother	City of Cape Town - Traffic Department	-	-
WAB Print Media (Pty) Ltd	A Brink	Spouse	Drakenstein Municipality	-	3 750
SEW Plumbing*	R Williams	Son	Department of Health	-	119 252
SEW Plumbing*	L Williams	Spouse	Department of Health	-	-
JPCE (Pty) Ltd	J Minnie	Spouse	City of Cape Town - Disaster Management	-	514 000
Ian Dickie & Co	D Samuels	Spouse	SAPS	-	268 994
Sandi Archary Incorporated	G Archari	Spouse	Transnet	-	6 325
Skonto (Pty) Ltd		Parent	Western Cape Government Dep of Transport	-	751 631
				59 616 994	16 251 080

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Notes to the Annual Financial Statements

Figures in Rand

59. Awards to close family members - SCM Regulation 45 (continued)

*Awards made to bidders with multiple close family members of persons in the service of other state departments and entities.

60. Capital commitments

Commitments in respect of capital expenditure:

Approved and contracted for:

Infrastructure	10 628 653	28 952 387
Community	8 291 008	531 383
Intangible Assets	-	132 513
Machinery and Equipment	-	1 487 985
Transport Assets	6 399 835	635 129
Buildings	686 540	-
Computer Equipment	365 933	-
Furniture and office equipment	333 470	-
	26 705 439	31 739 397

All capital commitments includes VAT.

61. Contingent liabilities

The municipality is currently engaged in litigation which could result in damages/costs being awarded against Council if claimants are successful in their actions. Management are respectfully of opinion that this matter will be successfully defended. The Municipality is defending all the claims. The amounts indicated is Management's estimated financial exposure. The following are naritives of the cases:

Witzenberg Municipality

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	2026 R	2025 R
61. Contingent liabilities (continued)		
Ceres Koekedouw Management Committee The purchase agreement of the Vredebes Farm includes 15 hectares water rights. The Ceres Koekedouw Management Committee now claims that Witzenberg Municipality is part of their historical loan agreements and therefore responsible for a portion of the repayment of their loan. The purchase agreement however is silent on the loan.	889 892	889 892
South African Revenue Services The Minister of Finance, Minister Godongwana indicates in a letter addressed to the Member of Executive Council for Finance in the Western Cape Provincial Government dated 24 July 2024, ruled that municipalities are rendering a service to the provincial government and that the amount received by municipalities is subject to VAT. A payable had been recognised for the vat, but there is a possibility that penalties and interest may be charged.	2 382 444	1 955 192
Gunter C Mrs Plaintiff claims damages from the municipality after she fell on the sidewalk. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	350 000	350 000
Smith WJ Stepped into hole of manhole cover on c/o Friesland & Delta Street, Bella Vista. The case was submitted to the municipality's insurance broker.	1 400 000	628 370
Pedro I Fell into an open manhole. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	2 551 000	2 551 000
Jack F TP injury after fall on pavement, the case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	1 498 240	1 000 000
Weitz B Five year old boy burned and injured at Pump Station. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	2 000 000	2 000 000
De Wet A Third Party Property damaged as a result of a municipal coordinated and planned fire. The case submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	1 897 076	-
Laubscher AA Municipal trailer collided with third party vehicle. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	73 378	73 378
Craig & Sons Bus Services Claim in respect of vehicle accident. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	80 000	80 000
Panting N Claim in respect of vehicle accident. The case was submitted to the municipality's insurance broker. The chance that any amount might be payable by the municipality is remote.	73 536	73 536

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
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62. Related party disclosures

Services rendered to Key Management and Councillors occurred within the normal supplier and customer relationships on terms and conditions no more or less favourable than those which the municipality is reasonable to expect to have adopted if dealing with the individual persons in the same circumstances. These terms and conditions are within the normal operating parameters established by the municipality's legal mandate.

The rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. The amounts outstanding are secured and will be settled in cash. No bad debt expenses have been recognised in respect of amounts owed by related parties.

62.1 Nature of related party relationships

Related party	Nature of relationship
Accounting Officer	Refer to accounting officer's report note
Members of Key Management	Refer to note 38.1
Councillors	Refer to General Information

62.2 Related party balances

Management

-

The compensation of key management personnel & councillors is set out in Notes 38.1 and 39 to the Annual Financial Statements.

Other related parties

No purchases were made during the year where Councillors or staff have an interest.

Ceres Koekedouw Management Committee

Ceres Koekedouw Management Committee is an entity established by the Witzenberg Municipality and the Koekedouw Irrigation Board. Ceres Koekedouw Management Committee is responsible for the management of the Koekedouw Dam, jointly owned by Witzenberg Municipality and the Koekedouw Irrigation Board.

Witzenberg municipality was responsible for 41% of the expenditure to build the Koekedouw Dam. The expense was financed by way of loans. These loans have already been redeemed. The municipality is entitled to 10 million kilolitre water per annum from the dam.

The total carrying value of the municipal asset in respect of the dam is included under Property Plant and Equipment – Infrastructure Assets.

	2026	2025
The following contributions included with General Expenses were paid to the Ceres Koekedouw Management Committee (VAT Excluded)	1 869 982	1 676 168

63. Living resources

63.1 Non-living resources

The responsibility for the non-living water resource emanates from Chapter 3 of the Water Service Act which recognises the municipality as a water service authority.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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63. (continued)

The nature of the municipality's custodial responsibility includes the duty to provide access to water services, the duty to prepare and adopt a water service development plan and the reporting on the implementation thereof, any contracts and joint ventures with water services providers and the adoption of appropriate bylaws that sets out the conditions for the provision of water services.

Additional supporting information pertaining to the provision of water can be found in chapter 3 of the Annual Report.

The Municipality has the following non-living water resources per town:

Ceres

The main water source for Ceres is the Koekedouw Dam. Six boreholes serve as a backup source of supply.

Tulbagh

Currently, Klein Berg, Moordenaarskloof and Tierkloof serve as the main sources of water supply to Tulbagh.

Wolseley

Wolseley receives its water supply from the Tierhokkloof weir.

Prince Alfred's Hamlet

Prince Alfred's Hamlet has four water sources. They consist of the Wabooms River Weir, a fountain, one borehole and a supply line from the Koekedouw Dam.

Op-die-Berg

Op-die-Berg has three water sources, a fountain and two boreholes.

There are no liabilities or contingent liabilities that arose from the non-living resource which is water.

Water purchased by the farmers including VAT amount to R1 303 306.21 (2025: R461 968.92)

64. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Annually the municipality performs a going concern evaluation. The following key factors were considered in the evaluation and contributed to the conclusion that the municipality can operate as a going concern for the foreseeable future.

- No confirmed or expected changes to the constitutional mandate of the municipality, i.e, removing certain functions/responsibilities which would reduce services to be delivered to the public.
- The municipality will continue to receive its gazette grant allocations.
- The 2025/26 budget as approved by council was assessed as a funded budget by the provincial treasury.
- There is no material amount for unspent grants that must be returned to government.
- The municipality has limited its exposure to credit risks. The municipality currently only have one loan and is not reliant on loan funding for short, medium or long term operational requirements. During the 2025/26 financial year the Municipality received loan funding of R25 000 000 for the upgrade of the electrical power station. The borrowing is linked to capital infrastructure and is not being used to finance ordinary operating expenditure. The related principal and interest commitments have been considered in management's forward cash-flow assessment.
- No significant negative changes in consumer behavior about payment of their municipal accounts. The municipality automated its auxiliary credit control mechanism. Contractors have been appointed to remove illegal electricity connections.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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64. Going concern (continued)

- At 30 June 2026 the Municipality reported cash and cash equivalents of R137 507 426, current assets of R298 235 107 and current liabilities of R152 042 697. Current assets therefore exceeded current liabilities by approximately R146 192 410, resulting in a current ratio of approximately 1.96:1. The Municipality also reported net assets of approximately R1 235 523 549. Subsequent to 30 June 2026, the Municipality concluded an agreement with Eskom to increase the bulk electricity supply at the Bon Chretien Substation from 22 MVA to 27 MVA. A connection/conversion charge of R24 421 148 (including VAT) was paid during August 2026. The arrangement also includes an electricity-accounts security guarantee of R29 756 000 and an investment of R15 000 000 held as security/collateral in support of the guarantee. The transaction is disclosed as a material non-adjusting event after the reporting date in Note 67.

Management has assessed the liquidity effect of the additional electricity capacity and has included the related cash flows in its forward planning. The Municipality intends to recover the relevant capacity-related costs from major business consumers through capacity charges and to incorporate the relevant costs into the electricity cost-of-supply framework used in determining cost-reflective tariffs, subject to the applicable tariff approval and regulatory processes.

- Favorable ratios (Asset Management/Utilisation, Liquidity Management, Liability Management, Sustainability, Efficiency, and revenue management) confirming the municipality has sufficient cash resources to continue making payments within the legislative 30 days.
The Debt ratio allow that future capital expenditure may be funded with loans.

65. Change in estimate

The useful lives of all asset classes were adjusted during 2026 to more accurately reflect the period of economic benefits or service potential derived from these assets. Refer to note 11. The effect of changing the remaining useful life of assets for the municipality during 2026 has increased the depreciation charge for the current by R 756 432 and future periods.

Landfill: The municipality accounted for the change in methodology from the IPWIS-based estimate to the survey-based estimates as a change in accounting estimate. Refer to Note 19 for more detailed explanation.

The useful lives of the Landfill Sites were adjusted during 2026 to more accurately reflect the period of economic benefits or service potential derived from these assets. The effect of changing the remaining useful lives of the assets has not changed the depreciation charge for the current period, but increased by an amount of R976 436.05 for future periods.

Witzenberg Municipality

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Notes to the Annual Financial Statements

	2026 R	2025 R
66. Principal-agent arrangements		
66.1 Municipality acting as the agent		
Western Cape Department of Mobility	632 712	632 712
Department of Justice	50 601	24 301
	683 313	657 013

Western Cape Department of Mobility

The municipality acts as agent for the Western Cape Department of Mobility, where it undertakes to handle the issuing of Motor Vehicle- and Driver's License on behalf of Western Cape Department of Mobility. The municipality can retain a portion of the fees collected and the net amount is due to the Provincial Department. The municipality does not incur any additional expenses on behalf of the Provincial Department as the collection of fees are within the normal operations of the municipality. No significant risks are noted to arise from the arrangement as the municipality merely collects monies on behalf of the department as part of its existing service offering at the traffic department and municipal cashier collections points.

Reconciliation of amounts payable to Western Cape Department of Mobility

Opening balance	632 712	379 989
Revenue received on behalf of principal (incl. commission)	35 751 467	32 893 127
Revenue recognised by municipality as agency fee	(6 001 692)	(5 689 910)
Revenue paid over to the principal	(29 749 775)	(26 950 494)
Closing balance	632 712	632 712

Department of Justice

The municipality acts as agent for the National Department of Justice, where it collects contempt of court fines imposed for the non-appearance in court in terms of traffic fine offenders on behalf of Department of Justice. The municipality does not derive any revenue from these functions.

Reconciliation of amounts payable to Department of Justice

Opening balance	24 301	15 601
Revenue received on behalf of principal (incl. commission)	133 100	192 300
Revenue paid over to the principal	(106 800)	(183 600)
Closing balance	50 601	24 301

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
66. Principal-agent arrangements (continued)		
66.2 Municipality acting as the principle		
ONTEC		
The municipality has a service provider ONTEC, who acts as agent for the municipality through selling and collecting money from the sale of prepaid electricity on behalf of the municipality.		
Commission received by the agent	2 432 646	1 830 612
Pay@		
The municipality has a service provider Pay@, who acts as agent for the municipality by providing a payment platform used to collect municipal service payments from third parties on behalf of the municipality.		
Commission received by the agent	200 956	221 075
Easy Pay		
The municipality has a service provider Easy Pay, who acts as agent for the municipality by providing a payment platform used to collect municipal service payments from third parties on behalf of the municipality.		
Commission received by the agent	224 432	214 609
South African Post Office Ltd (Pay a Bill)		
The municipality has a service provider Explanation of variances between approved and final budget amounts, who acts as agent for the municipality providing a payment platform for municipal clients to make payment on there debtors account at the SA Post Office on behalf of the municipality.		
Commission received by the agent	474	1 027
There were no significant judgements applied in making this assessment.		
There are no significant terms and conditions of the arrangements and no changes occurred during the reporting period.		
There are no significant risks and benefits associated with the relationships.		
67. Non-adjusting events after the reporting date		
During July/August 2026 the Municipality accepted Eskom's quote to increase the bulk electricity supply at the Bon Chretien Substation from 22 MVA to 27 MVA. As a consequence of accepting the quotation, the Municipality is required to pay connection/conversion charges to Eskom of R24 421 148(including VAT). The electricity-accounts security guarantee requirement is R29 756 000. Following an assessment of the Municipality's credit profile, FNB agreed to provide the guarantee and required the Municipality to place an investment of R15 000 000 as security/collateral in support thereof. As the quotation was accepted and these payment, guarantee and investment commitments arose after 30 June 2026, the matter has been treated as a material non-adjusting event after the reporting date in terms of GRAP 14. No adjustment has therefore been made to amounts recognised at 30 June 2026.		
68. Financial instruments – Risk management and other disclosures		
68.1 Significance of financial instruments for financial position and financial performance		
68.1.1 Categories of financial instruments included in the statement of financial position		
Categories of financial assets – carrying amounts		

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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68. (continued)

		2026	2025
		At amortised cost	At amortised cost
Cash and cash equivalents	4	137 507 426	198 636 427
Trade and other receivables from exchange transactions	5	82 675 022	97 989 146
Receivables from non-exchange transactions	6	1 559 990	3 635 499
Operating lease receivable	8	3 366 563	2 303 438
		225 109 001	302 564 510

Categories of financial liabilities – carrying values

		2026	2025
		At amortised cost	At amortised cost
Borrowings	69	20 539 696	-
Lease liabilities	14	2 407 975	1 052 015
Consumer deposits	16	10 614 681	10 655 130
Trade and other payables from exchange transactions	17	89 971 350	96 650 689
		123 533 702	108 357 834

68.1.2 Fair value of financial instruments

The management of the municipality is of the opinion that the carrying value of financial assets and financial liabilities recorded at amortised cost in the annual financial statements approximate their fair values, except for the listed Government stock. In accordance with GRAP 104 the fair values of financial assets and financial liabilities, together with the carrying amounts shown in the Statement of financial position, are as follow:

Witzenberg Municipality

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Notes to the Annual Financial Statements

				2026 R	2025 R
68. (continued)					
				2026	2025
				Carrying amount	Fair value
				Carrying amount	Fair value
Financial assets					
Amortised cost					
Cash and cash equivalents	4	137 507 426	137 507 426	198 636 427	198 636 427
Trade and other receivables from exchange transactions	5	109 604 190	109 604 190	97 989 146	97 989 146
Receivables from non-exchange transactions	6	1 559 990	1 559 990	3 635 499	3 635 499
Operating lease receivable	8	3 366 563	3 366 563	2 303 438	2 303 438
Total financial assets		252 038 169	252 038 169	302 564 510	302 564 510
Financial liabilities					
Amortised cost					
Unsecured bank facilities					
Borrowings	69	(20 539 696)	(20 539 696)	-	-
Lease liabilities	14	(2 407 975)	(2 407 975)	(1 052 015)	(1 052 015)
		(22 947 671)	(22 947 671)	(1 052 015)	(1 052 015)
Trade and other payables					
Current portion of Consumer deposits	16	(10 614 681)	(10 614 681)	(10 655 130)	(10 655 130)
Trade and other payables from exchange transactions (except Statutory Payables)	17	(89 971 350)	(89 971 350)	(96 650 689)	(96 650 689)
		(100 586 031)	(100 586 031)	(107 305 819)	(107 305 819)
Total financial liabilities		(123 533 702)	(123 533 702)	(108 357 834)	(108 357 834)
Total		375 571 871	375 571 871	410 922 344	410 922 344

The fair value of financial assets and financial liabilities are determined as follow:

The municipality's financial assets and liabilities are measured at amortised cost. For disclosure purposes, the fair values of these instruments are categorized within the fair value hierarchy as Level 2.

Short-term Receivables and Payables: The fair value of short-term receivables and payables is considered to be the transaction price.

This is because the initial credit period is no longer than 30 days. These fair values are classified as Level 2 in the fair value hierarchy because they are not based on quoted prices in active markets, but on observable inputs.

Other Financial Instruments at Amortised Cost: The fair value of other financial instruments at amortised cost, such as long-term receivables and borrowings, is determined by discounting future cash flows at market interest rates for similar instruments. These are also classified as Level 2 in the fair value hierarchy.

The municipality does not have any financial instruments that are carried at fair value, and therefore no instruments are classified as Level 1 or Level 3 in the fair value hierarchy.

68.2 Financial risk management

Overview

The entity is exposed to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk (currency risk, interest rate risk and price risk).

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Notes to the Annual Financial Statements

	2026 R	2025 R
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68. (continued)

The Accounting officer has overall responsibility for the establishment and oversight of the entity's risk management framework. The accounting officer has established the risk committee, which is responsible for developing and monitoring the entity's risk management policies. The committee reports quarterly to the Accounting officer on its activities.

The entity's risk management policies are established to identify and analyse the risks faced by the entity, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the entity's activities.

The entity's audit committee oversees how management monitors compliance with the risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the entity. The audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee and the risk committee.

68.2.1 Liquidity risk

Ultimate responsibility for liquidity risk management rests with the Council. The municipality manages liquidity risk by effectively managing its working capital, capital expenditure, external borrowings and cash flows. Standby credit facilities are available with the municipality's main banker to cater for any unexpected temporary shortfall in operating funds. The entity is exposed to liquidity risk, which is the risk that the entity will encounter difficulties in meeting its obligations as they become due.

The maturity profile of contractual cash flows of non-derivative financial liabilities, and financial assets held to mitigate the risk, are presented in the following table. The cash flows are undiscounted contractual amounts.

2026

	Less than 1 year	2 to 5 years	Total
Maturity analysis			
Borrowings	6 217 714	14 321 982	20 539 696
Finance leases	877 915	1 530 060	2 407 975
Payables from exchange transactions	89 971 350	-	89 971 350
Consumer deposits	10 614 681	-	10 614 681
Total	107 681 660	15 852 042	123 533 702

2025

	Less than 1 year	2 to 5 years	Total
Maturity analyses			
Finance leases	162 737	889 278	1 052 015
Payables from exchange transactions	96 650 689	-	96 650 689
Consumer Deposits	10 655 130	-	10 655 130
Total	107 468 556	889 278	108 357 834

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	2026 R	2025 R
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68. (continued)

The municipality expects to meet its other obligations from operating cash flows and proceeds of maturing financial assets. The municipality expects to maintain its current debt to equity ratio. This will be achieved through the annual increase in tariffs to maintain the accumulated surplus.

68.2.2 Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the municipality.

Potential concentrations of credit risk consist mainly of fixed deposit investments, long-term debtors, consumer debtors, other debtors, short-term investment deposits and bank and cash balances.

The municipality's credit risk management objective is to minimise the risk of financial loss arising from the inability of customers or counterparties to meet their contractual obligations.

The Municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies.

Setting strict credit control policies approved by Council;

Requiring service deposits for new accounts;

Actively monitoring payment performance through monthly ageing reports;;

Using external credit ratings for assessing risk of cash and investments with financial institutions; and

Enforcing collection procedures, including disconnection of services and legal recovery.

The carrying amount of financial assets recorded in the audited annual financial statements, which is net of impairment losses,

represents the municipality's maximum exposure to credit risk without taking account of the value of any collateral obtained.

Inputs, assumptions and estimation techniques

Witzenberg Municipality

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	2026 R	2025 R
68. (continued)		
<u>Portfolio Segmentation</u>		
Debtor accounts exhibit different payment characteristics and risk profiles depending on the nature of the service provided and for different customer types.		
Where separate calculations are performed, the resulting ECL allowances are aggregated to determine the total loss allowance recognised in the financial statements.		
Debtor accounts are first grouped by service type and then by customer type to create 10 overall segments. The other segment is a catch-all bucket into which all other service types are grouped.		
<u>Data Sources</u>		
The model uses historical monthly debtor ageing information extracted from the Municipality's billing system.		
Information obtained includes:		
<ul style="list-style-type: none"> • Payment arrangement balances not yet due ("Future") • Current balances • 1 to 30 days • 30 to 60 days • 60 to 90 days • 90 to 120 days • 360 days • 510 days • 990 days • Over 990 days 		
Historical data is obtained over multiple reporting periods to ensure that migration behaviour is observed over varying economic environments and collection conditions, and also to identify trends in experience.		
The model treats the greater than 990 days bucket as the ultimate non-recovery state for modelling purposes. This bucket is therefore treated as an absorbing state, meaning that balances reaching this category are assumed to have no further recoveries and therefore are effectively written-off. This assumption is consistent with the point at which prescription of debt is reached, the point of write-off that the municipality applies and the significantly reduced recoverability associated with accounts that have remained unpaid for extended periods.		
<u>Roll-Rate Methodology</u>		
The ECL model is based on a roll-rate framework. Roll rates measure the proportion of debt that migrates from one ageing category to the next ageing category over time. The methodology assumes that debt progresses through increasingly delinquent ageing buckets until payment occurs or ultimate non-recovery is reached. The roll-rate framework provides a practical estimate of losses using observed historical collections. Loss rates can be derived from the roll rates per bucket, as described in section 4.5 below.		
<u>Forward-Looking Information (FLI) and seasonality</u>		
GRAP 104 requires the incorporation of reasonable and supportable forward-looking information.		
FLI has been allowed for through an adjustment to the current bucket roll rates. We have assessed the roll rate performance of later buckets and have not noted correlations with macroeconomic factors - the roll rates are generally high and insensitive to macroeconomic factors, which is expected for later stage collections. The graph below shows the stability of collections around a central level, with no specific trends or deviations, which supports no application of a FLI adjustment. While there is insufficient data over a long enough period to credibly fit a macroeconomic data based on internal experience, an FLI adjustment is applied through application of the Basel regulatory capital PD formula. This was used to calculate a scalar based on a 1-in-x year stress scenario. A non-parametric approach was used to determine the level of this stress scenario based on the GDP outlook by assessing the number of times the historical GDP was worse than the forecasted GDP to determine a 1-in-x year event. A similar adjustment is applied to the large counterparties' PD level, as described in section 6 below.		
Further, seasonality is noted in the current bucket's roll rate experience, as shown in the graph below. Given that June experience is generally better than average, a scalar adjustment is calculated and applied to the current bucket based on the ratio of June roll rate experience to long-run average experience.		
<u>Treatment of large counterparties</u>		
Large customers are assessed on a standalone basis to reflect their unique risk characteristics and to remove volatility in the historical loss rate behaviour driven by a few large customers.		
The historical loss data for such counterparties is too sparse to credibly set loss rates based on internal data. Therefore, a component loss approach is adopted with benchmarked inputs which are selected to be appropriate for these counterparties. The ECL is calculated as follows:		

Witzenberg Municipality

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	2026 R	2025 R
68. (continued)		
ECL=Outstanding balance*PD*LGD		
The probability of default (PD) component is sourced from the latest Pillar 3 disclosures of the major South African banks. The average SME corporate PD is used as a proxy for these large counterparties. This is a 12-month PD, which is appropriate for the receivables given that they are generally settled within 12 months. Furthermore, the PD level is adjusted for FLI, as discussed in section 5 above.		
The loss given default (LGD) component is based on the Basel unsecured LGD for non-financial corporates of 40%. This is a downturn LGD and needs to be converted to a through-the-cycle (TTC) LGD. The Federal Reserve proposes a formula to calculate a downturn LGD as Downturn LGD = 0.92 * TTC LGD + 0.08. Applying the inverse of this formula converts the 40% downturn LGD to a TTC LGD. This is in line with the standard's requirement for best estimate impairments and given the relative stability of late stage collections.		
<u>Expected Credit Loss Calculation</u>		
The ECL allowance is calculated by applying the appropriate lifetime loss rate to each ageing bucket balance, with ECL top-ups for the probability of going onto a payment plan in the future.		
Credit risk exposure		
Maximum exposure to credit risk at end of year		
Cash and cash equivalents	137 507 426	198 636 427
Trade and other receivables from exchange transactions	82 675 022	97 989 146
Receivables from non-exchange transactions	1 559 990	3 635 499
Operating lease receivable	3 366 563	2 303 438
	225 109 001	302 564 510
Credit risk exposure		

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

Figures in Rand

68. (continued)

Receivables from exchange transactions – provision matrix

2026

	Residential	Business	Government	Other	Gross carrying	Loss Allowance	Weighted average loss rate*
Future	7 838 586	213 387	1 717	1 075 137	9 128 827	1 460 612	16 %
Current	11 344 805	41 539 567	2 999 388	10 570 015	66 453 775	5 316 302	8 %
1-30 days	4 381 001	1 895 589	622 746	1 035 299	7 934 635	2 301 044	29 %
30-60 days	3 713 657	1 029 009	1 084 582	385 411	6 212 659	2 547 190	41 %
60-90 days	3 634 840	435 410	222 698	327 516	4 620 464	2 264 027	49 %
90-120 days	3 557 410	412 204	245 321	275 288	4 490 223	2 334 916	52 %
360 days	25 766 371	9 259 467	1 783 571	1 654 885	38 464 294	18 462 861	48 %
510 days	15 131 327	1 162 507	531 982	680 298	17 506 114	12 079 219	69 %
990 days	46 393 545	3 388 517	1 076 253	1 634 781	52 493 096	38 844 891	74 %
>990 days	38 378 344	4 066 889	195 600	5 701 787	48 342 620	42 058 079	87 %
	160 139 886	63 402 546	8 763 858	23 340 417	255 646 707	127 669 141	473

The following financial instruments are considered to have low credit risk:

Other	Gross Amount	Weighted average loss rate	Gross carrying	Loss Allowance
Operating Lease Receivable	3 366 563	0.00%	3 366 563	-
Receivables from non-exchange	1 559 990	0.00%	1 559 990	-
	4 926 553	-	4 926 553	-

Cash and cash equivalents

The following table provides information about the exposure to credit risk and ECL's for cash and cash equivalents as at 30 June 2026.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

			2026 R	2025 R
68. (continued)				
Institution	Account Number	Account Type	External Credit rating	Gross carrying amount
First National Bank	62 748 215 979	Primary Account	zaAA+/zaA-1+	137 507 426

68.2.3 Market risk

Interest rate risk

Interest Rate Risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Potential concentrations of interest rate risk on financial assets consist mainly of bank and cash balances.

The municipality is primarily exposed to interest rate risk on its long-term borrowings and finance leases. However, as the municipality's borrowings are all at fixed interest rates for the duration of their terms, there is no direct exposure to interest rate fluctuations that would impact finance costs. Therefore, a sensitivity analysis for interest rate risk is not presented.

The municipality does not incur interest on its trade and other payables. In accordance with legislative requirements, these payables are settled within a 30-day payment period. Any interest that would arise from late payments is considered fruitless and wasteful expenditure. Therefore, a sensitivity analysis for interest rate risk is not presented.

The municipality does not pay any interest on consumer deposits received from customers. These deposits are held to mitigate credit risk in accordance with the municipality's Credit Control and Debt Collection Policy. Therefore, a sensitivity analysis for interest rate risk is not presented.

Interest rate sensitivity analysis

A reasonably possible change of 100 basis points in interest rates at the reporting date for variable-rate instruments would have increased (decreased) surplus or deficit by the amounts shown below.

Tabular sensitivity analysis

Increase or decrease in rate:	2026	
	Increase	Decrease
Impact on surplus or deficit		
Interest earned on cash and cash equivalents	11 169 780	7 808 342
Interest earned on receivables	35 627 030	29 374 388
Total impact on surplus or deficit	46 796 810	37 182 730

69. Borrowings

Annuity and bullet loans	20 539 696	-
Less: Current portion transferred to current liabilities	(6 217 714)	-
Total non-current borrowings	14 321 982	-

69.1 Reconciliation of carrying value of current borrowings

Carrying value as at 30 June 2026			
	Opening balance	Deposits	Total

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
69. Borrowings (continued)		
Annuity and bullet loans	6 217 714	6 217 714

69.2 Reconciliation of carrying value of non-current borrowings

Carrying value as at 30 June 2026

	Opening balance	Withdrawals	Deposits	Interest	Total
Sub-total	-	(6 217 714)	25 000 000	1 757 410	20 539 696
Transferred to current liabilities	-	-	-	-	(6 217 714)
Total	-	(6 217 714)	25 000 000	1 757 410	14 321 982

69.3 Summary of arrangements

During the 2025/26 financial year, Witzenberg Municipality entered into a term loan agreement with Nedbank for an amount of R25 million to finance capital projects included in the municipality's approved capital programme. The loan was advanced on 29 August 2025.

The loan bears interest at a fixed rate of 7.15% per annum, calculated on the outstanding balance. Capital and interest are repayable in accordance with the agreed amortisation schedule, with capital repayments structured on a bi-annual basis over the term of the loan.

The fair value of borrowings was determined after considering the standard terms and conditions of agreements entered into between the municipality and the relevant financing institutions.

70. Changes in accounting policy

GRAP 104 Financial Instruments (Revised 2019)

The municipality has adopted GRAP 104 Financial Instruments (Revised 2019). GRAP 104 Financial Instruments (Revised 2019) was issued in April 2019 and has an initial promulgated implementation date of 1 July 2026. The municipality adopted it on 01 July 2026. The municipality applied the new Standard retrospectively, except for the transitional provisions applied as set out below.

However, in line with the transitional Provisions for the Standards of GRAP on GRAP 104 Financial Instruments (Revised 2019), the municipality did not restate the prior periods.

The municipality recognised differences between the previous carrying amounts on 30 June 2024 and those on 1 July 2026 in the opening accumulated surplus or deficit on 1 July 2026.

Transition – Classification and measurement

The municipality applied the classification and measurement requirements retrospectively, except for the transitional provisions applied as set out below.

The municipality assessed the objective of its management models for financial assets based on the facts and circumstances that existed on 1 July 2026.

The classification was applied retrospectively, irrespective of the municipality's management model.

Transition – Impairment

The municipality applied the impairment requirements retrospectively, except for the transitional provisions applied as set out below.

The municipality measured the impairment losses using the expected credit losses on 1 July 2026.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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70. Changes in accounting policy (continued)

On 1 July 2026, the assessment of the credit of all financial assets at initial recognition requires undue costs or efforts. Consequently, the municipality shall recognise a loss allowance equal to lifetime expected credit losses until that financial asset is derecognised.

Impact on measurement categories

The nature and effects of the key changes to the municipality's accounting policies resulting from the adoption of GRAP 104 Financial Instruments (Revised 2019) are summarised below.

The table shows the measurement categories per GRAP 104 (2009) and the new measurement categories per GRAP 104 Financial Instruments (Revised 2019) on 1 July 2026.

Financial assets

2025

		Measurement category		Carrying value	
		Original classification GRAP 104 (2009)	New classification GRAP 104 (Revised 2019)	Original amount GRAP 104 (2009)	New amount GRAP 104 (Revised 2019)
Trade and other receivables from exchange transactions	5	Amortised cost	Amortised cost	87 362 749	51 797 210
				87 362 749	51 797 210

Financial liabilities

The table reconciles the carrying amounts of financial assets and financial liabilities under GRAP 104 (2009) to the new carrying amounts under GRAP 104 (Revised 2019) on 1 July 2025. As a result of applying GRAP 104 Revised 2019, the municipality recognised a net decrease of R35 565 538 in the opening accumulated surplus at 1 July 2025, comprising impairment adjustment and their related impact on the VAT accrual.

Financial assets

2025

			New classification GRAP 104 (Revised 2019)	Carrying amount GRAP 104 (2009)	Change in measure- ments	Total
Trade and other receivables from exchange transactions	5	Amortised cost		87 362 749	(35 565 538)	51 797 210
				87 362 749	(35 565 538)	51 797 210

71. Retirement benefit information

The municipality makes provision for post-retirement benefits to eligible Councillors and employees who belong to different pension schemes. These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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71. (continued)

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councilors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of financial performance of R 41 917 366 (2025: R 38 021 348) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans.

These schemes are subject to a tri-annual, bi-annual or annual actuarial valuation as set out hereunder.

LA Retirement Fund (Cape Joint Pension Fund)

The contribution rate of the defined benefit scheme is 27%; 9% by the members and 18% by their councils. The actuarial valuation report at 30 June 2025 disclosed an actuarial valuation amounting to R1 275 033 000 (30 June 2024: R1 302 163 000), with a surplus of R138 031 000 (2024: R202 952 000), with a funding level of 112.1% (30 June 2024: 118.5%).

Contributions paid recognised in the Statement of Financial Performance	464 717	471 281
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South African Local Authorities Pension Fund

The fund is a DB plan, and its last statutory valuation at 1 July 2021 revealed a deficit of R2,08 million and a funding level of 85,5%, having deteriorated since its previous statutory valuation at 1 July 2018, which indicated a deficit of R601,2 million and a funding level of 96%. That was prior to the approval of a scheme of arrangement (SOA) between the fund and all participating employers. The SOA requires all participating employers to contribute an additional 2% per annum over the next five to six years to restore the fund to financial soundness. Due to its further deterioration as a result of poor investment returns over the valuation period, the fund is required under section 18 of the Pension Funds Act to submit an updated SOA to the Financial Sector Conduct Authority (FSCA) to outline how the funding position will be addressed and restored.

Contributions paid recognised in the Statement of Financial Performance	293 030	340 842
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Defined Contribution Funds

Council contributes to: the Government Employees Pension Fund; Municipal Council Pension Fund; National Fund for Municipal Workers (IMATU); and SAMWU National Provident Fund which are defined contribution funds. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by Council are charged against expenditure on the basis of current service costs.

The valuation results are dependent on the expected average retirement ages (EARAs) instead of the normal retirement age (NRAs). Witzenberg's own recent employee-retirement history will be too small a sample to be solely relied on in setting these assumptions. Nevertheless, this recent experience seems to be in line with the EARAs used in the 2020 valuation.

If there is concern that the change in NRA for females will affect their EARA, then we recommend that the retirement-experience be monitored for several years after the change.

Contributions paid recognised in the Statement of Financial Performance

Cape Joint Retirement Fund	36 504 977	32 712 197
Municipal Councillors Pension Fund	250 334	122 738
Municipal Workers Retirement Fund	114 600	101 757
SAMWU National Provident Fund	4 289 706	4 272 534
	41 159 617	37 209 226

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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71. (continued)**Consolidated Retirement Fund (Previously Cape Joint Retirement Fund):**

The most recent statutory valuation performed as at 30 June 2025 revealed that the assets of the fund amounted to R54 606 241 000 (30 June 2024: R47 307 646 099), with funding levels of 116.3% and 100.2% (30 June 2024: 117.3% and 100.2%) for the Pensions Account and the Share Account respectively. The contribution rate paid by the members (7,50%/9%) and the municipalities (19,50%/18%) is sufficient to fund the benefits accruing from the fund in the future. The actuary certified that the structure of the assets is appropriate relative to the nature of the liabilities, given normal circumstances and that the Fund is in a sound financial condition as at the valuation date.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

Notes to the Annual Financial Statements

	2026 R	2025 R
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72. Statutory receivables

Property Rates

Property rates receivables are statutory receivables and arise from property taxes levied on property owners based on the valuation of properties per the valuation roll in accordance with the Municipal Property Rates Act, No 6 of 2004 and Witzenberg Municipality's Property Rates Policy. A general valuation is performed every 4 years, with supplementary valuations inbetween.

The average credit period for property rates receivables is 30 days. No interest is charged for the first 30 days from the date of the invoice.

Thereafter interest is charged at the prime rate per annum on the outstanding balance. The municipality enforces its approved credit control policy to ensure the recovery of property rates receivables.

The management of the municipality is of the opinion that the carrying value of property rates receivables approximate their fair values.

The impairment provision was calculated after individually assessing property rates receivables and by estimating the probability of future payment ratios, using a formula-based approach by considering the historical payment ratios and other characteristics found per groups of property rates debtors.

In determining the recoverability of a receivable, the municipality considers any change in the credit quality of the receivable from the date credit was initially granted up to the reporting date. The concentration of credit risk is limited due to the customer base being large and unrelated. Accordingly, the management believe that there is no further credit provision required in excess of the Allowance for Doubtful Debts.

Traffic Fines

Traffic fines receivables are statutory receivables and arise from traffic infringements committed and fines issued as a result, in terms of the Criminal Procedure Act, No 501 of 1977.

The traffic fines must be issued within 30 days of offence, after which it is payable. No interest is charged.

The management of the municipality is of the opinion that the carrying value of traffic fines receivables approximate their fair values.

The impairment provision was calculated after collectively assessing traffic fines receivables and by calculating the historical payment ratios and assuming that future payment ratios would be similar to the historical payment ratios.

The provision for doubtful debts on traffic fines receivables exist predominantly due to the possibility that these debts will not be recovered.

In determining the recoverability of a receivable, the municipality considers any change in the credit quality of the receivable from the date credit was initially granted up to the reporting date. The concentration of credit risk is limited due to the customer base being large and unrelated. Accordingly, the management believe that there is no further credit provision required in excess of the Allowance for Doubtful Debts

VAT

VAT Receivable, interest and other charges arises from Value Added Tax Act 89 of 1991 and is a statutory receivable in terms of GRAP 108.

Reconciliation of statutory receivables

Gross balance of statutory receivables	107 358 153	95 595 625
Provision for impairment	(66 461 642)	(56 821 409)
	40 896 511	38 774 216

For detailed disclosure regarding the Property Rates Receivable, please refer 6

For detailed disclosure regarding the Fines Receivable, please refer to Note 6

For detailed disclosure regarding the VAT, please refer to Note 9

Credit quality of statutory receivables:

Consumer debtors are payable within 30 days. This credit period granted is considered to be consistent with the terms used in the public sector, through established practices and legislation. Discounting of non-exchange receivables on initial recognition is not deemed necessary.

There are no statutory receivables which were restricted.

Witzenberg Municipality

Annual Financial Statements for the year ended 30 June 2026

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	2026 R	2025 R
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No receivables from statutory receivables were pledged as security.

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Figures in Rand

GRAP 3 Adjustment (continued)

	Previously reported			Now reported		
Trading services and customer services debtors						
	Gross	Impairment	Total	Gross	Impairment	Total
Electricity	68,200,881	(13,545,649)	54,655,232	68,200,881	(13,966,998)	54,233,883
Waste management	75,583,509	(61,246,545)	14,336,964	75,583,509	(67,849,873)	7,733,636
Waste water management	79,343,254	(64,270,693)	15,072,561	79,343,254	(69,574,695)	9,768,559
Water	119,920,347	(119,205,030)	715,317	119,920,347	(106,876,351)	13,043,996
Housing selling scheme	-	(4,714)	(4,714)	-	-	-
Land sale debtors	12,967,135	-	12,967,135	12,967,135	-	12,967,135
Merchandising, Jobbing and Contracts	5,444,769	(5,444,769)	-	5,444,769	(5,444,769)	-
Property Rental Debtors	2,914,209	(2,728,635)	185,574	2,914,209	(2,733,349)	180,860
Service Charges	1,349,652	(1,288,578)	61,074	1,349,652	(1,288,578)	61,074
	365,723,756	(267,734,613)	97,989,143	365,723,756	(267,734,613)	97,989,143

Reclassification of Impairment between services.

Unauthorised expenditure

Reconciliation of unauthorised expenditure:

Opening balance	
Unauthorised expenditure current year - capital	42,840,531
Unauthorised expenditure current year - operating	-
Condoned by council	-
Transfer to receivables for recovery	-
	42,840,531

2025/2026: The Prescribed debt and debt of consumers on the indigent register were written off. The actual expense was significantly more than the budget.

Supporting Annexure for Reclassifications within PPE

Witzenberg Municipality | Annual Financial Statements for the year ended 30 June 2026

2025 comparative — opening balances at 1 July 2024 (2024/25 financial year)

Figures in Rand. Reclassifications are within PPE asset categories and do not change total PPE.

AFS PPE Category	As previously reported	Reclassification in Cost	Reclassification in Accumulated Depreciation	Reclassification in Accumulated Impairment	Restated(Total)
Assets					
Non-current assets					
Property, plant and equipment					
Land	74 012 280	803 155	-	-	74 815 435
Transport Assets	21 740 724	1 437 897 -	371 404 -	4 837	22 802 380
Electrical Infrastructure	106 735 024 -	231 540	725 271	18 510	107 247 266
Water Supply Infrastructure	220 187 808 -	678 549	741 310	11 216	220 261 786
Sanitation Infrastructure	127 140 311 -	579 321 -	126 842 -	1 079	126 433 069
Solid Waste Infrastructure	39 576 885 -	0	0	-	39 576 885
Machinery and Equipment	21 843 351	176 082 -	225 427 -	8 155	21 785 851
Furniture and Office Equipment	3 262 303	5 988 -	88 887 -	6 494	3 172 910
Computer Equipment	2 957 392 -	542 988 -	83 519 -	3 230	2 327 655
Information and Communication Infrastructure	1 407 155	27 304 -	9 917 -	373	1 424 168
Roads Infrastructure	233 364 179 -	6 965 646 -	144 082	-	226 254 451
Storm water Infrastructure	94 834 459	1 158 527 -	16 985	-	95 976 000
Community Assets	84 499 117 -	1 186 384 -	119 127 -	4 526	83 189 081
Operational Buildings	87 271 396	6 575 474 -	280 391 -	1 033	93 565 447
Total PPE	1 118 832 384	-	-	-	1 118 832 384

Reclassification of opening PPE cost balances at 1 July 2024 between AFS/SCOA asset categories to improve alignment between the Trial Balance and the Asset Register. This is a balanced reclassification journal and does not change total PPE cost.

Accumulated depreciation journal: Reclassification of opening accumulated depreciation balances at 1 July 2024 between AFS/SCOA asset categories to improve alignment between the Trial Balance and the Asset Register. This is a balanced reclassification journal and does not change total accumulated depreciation.

Accumulated impairment journal: Reclassification of opening accumulated impairment balances at 1 July 2024 between AFS/SCOA asset categories to improve alignment between the Trial Balance and the derived Asset Register opening impairment allocation. This is a balanced reclassification journal and does not change total accumulated impairment.

WITZENBERG

MUNISIPALITEIT
UMASIPALA
MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Chief Financial Officer

DATUM / DATE: 29 September 2026

VERW. / REF.: 06/1/P

DISPOSAL OF MOVABLE ASSETS, GOODS, MATERIAL AND EQUIPMENT IN TERMS OF SECTION 14 (4) OF THE MUNICIPAL FINANCE MANAGEMENT ACT: BUFFEL

1. PURPOSE

To report on the disposal of assets, goods, material and equipment in accordance with the following documents:

- Section 14 of the Municipal Finance Management Act (Act 56 of 2003)
- Paragraph 48 of Council's Supply Chain Management Policy.

2. LEGAL FRAMEWORK

(a) Section 14 of the MFMA stipulates the following:

"14. (1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public—

(a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and

(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

(3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.

(4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.

(5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair, equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.

(6) This section does not apply to the transfer of a capital asset to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury, provided that such transfers are in accordance with a prescribed framework.

(b) Paragraph 48 of Council's Supply Chain Management Policy stipulates the following:

"48. Disposal management

(1) Subject to the provisions of the Municipal Asset Transfer Regulations:

(a) moveable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality.

(b) immovable property may be sold only at market related prices except when the public interest or the plight of the poor demands otherwise.

(c) in the case of the free disposal of computer equipment, the provincial department of education must first be approached to indicate within 30 days whether any of the local schools are interested in the equipment.

(d) in the case of firearms, the National Conventional Arms Control Committee must approve any sale or donation of firearms to any person within or outside the Republic.

(e) where assets are traded in for other assets, the highest possible trade in price is negotiated

(2) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act; are as follows:

(A) A municipality may not transfer ownership as a result of sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(B) A municipality may transfer ownership or otherwise dispose of capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public-

(a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and

(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset

(3) Immoveable property may only be let at market related rates except when the public interest or the plight of the poor demands otherwise and provided that all charges, rates, tariffs, scales of fees or other charges relating to the letting of immoveable property are annually reviewed.

(a) Except for compliance with paragraph 49(3) above, this policy shall not apply to the letting of immovable property unless decided otherwise by council.

(4) Assets may be disposed of by –

- i. Transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets.*
- ii. Transferring the asset to another organ of state at market related value or, when appropriate, free of charge.*
- iii. Selling the asset; or*
- iv. Destroying the asset.”*

3. DISCUSSION

Kindly refer to **annexure** for background information.

The vehicle, CT 7905, was procured in 1977 at a cost of R 21 261,04. It is anticipated that the cost of sale, transport with specialised vehicle, will be more than the nett proceeds from the possible sale of the vehicle. The municipality has no control over the vehicle as it is on private property for almost nine years.

4. RECOMMENDATION

- a) That the ownership of the Buffalo vehicle be given to Mr. H van Zyl, by the handover of the registration documentation and the completion of all required transfer documentation.
- b) That the transfer of the Buffalo vehicle to Mr. Van Zyl is in full and final settlement of any claims related to the storage costs of the vehicle or any other cost relating to the vehicle.

Yours sincerely

HJ KRITZINGER
CHIEF FINANCIAL OFFICER



MEMORANDUM

AAN / TO: Munisipale Bestuurder
Hoof Direkteur: Finansies
Raadslid: J Rooi

VAN / FROM: Bestuurder: Vloot- en Meganiese werkswinkel

DATUM / DATE: 9 September 2026

VERW. / REF: Verslag oor vergadering met Mnr H van Zyl rakende Buffel (21 Julie 2026)

Teenwoordig: Rdl. J Rooi, Rdl W Alexander, O J Gatyene en Mnr. H van ZYL en Kie.

Agtergrond: Buffel-voertuig

Die Witzenberg Munisipaliteit se Buffel-voertuig is etlike jare gelede na mnr. Van Zyl se perseel geneem vir die uitvoering van herstelwerk. Mnr. Van Zyl kon nie met sekerheid bevestig wie die oorspronklike opdrag gegee het nie, maar is van mening dat dit óf mnr. Charl du Plessis óf die voormalige Hoof van Branddienste, wyle mnr. Hermie Visser, was.

Uitstaande betaling vir dienste gelewer

Tydens die vergadering het mnr. Van Zyl ook verwys na 'n langlopende dispuut met die Munisipaliteit rakende beweerde uitstaande betalings vir werk wat in die verlede verrig is, hoofsaaklik tydens noodgevalle.

Na my mening het mnr. Van Zyl die betrokke dienste in goeder trou gelewer. Gedurende die betrokke tydperk was daar 'n dringende behoefte om 'n brand op die stortingsterrein onder beheer te bring. Weens die aard van die brand was konvensionele brandbestryding met water nie voldoende nie en moes grond en sand aangewend word om die brand te smoor deur die suurstoftoevoer af te sny.

Volgens mnr. Van Zyl is die werk op versoek van munisipale amptenare uitgevoer sonder dat geldige aankoopbestellings vooraf uitgereik is. Hy het die nodige hulp verleen omdat die noodsituasie onmiddellike optrede vereis het en hy bewus was van die uitdagings waarmee die Munisipaliteit op daardie stadium te kampe gehad het. Die amptenare wat destyds die instruksies gegee het, is egter nie meer in diens van die Munisipaliteit nie.

Stoorkoste van die Buffel-voertuig

Volgens mnr. Van Zyl staan die Buffel-voertuig reeds 3 191 dae op sy perseel. Hy eis stoorkoste teen 'n tarief van R350 per dag, wat op ongeveer R1 116 850 te staan kom.

Die geëiste bedrag oorskry die waarde van die voertuig aansienlik en word gevolglik as onredelik beskou gegewe die wyse waarop die voertuig gestoor was, bloot gestel aan die elemente.

Tydens die vergadering wat op 21 Julie 2026 gehou is, het mnr. Van Zyl aangedui dat hy bereid sou wees om 'n skikking te aanvaar gebaseer op een jaar se stoorkoste. Hy het verder versoek dat die Buffel-voertuig as deel van die skikking aan hom oorgedra word.

Aanbeveling

Met inagneming van die omstandighede en die potensiële voortgesette aanspreeklikheid vir stoorkoste, word die volgende aanbeveel:

1. Dat die eienaarskap van die Buffel-voertuig aan mnr. Van Zyl oorgedra word deur die oorhandiging van die registrasiedokumentasie en die voltooiing van alle vereiste oordragdokumentasie.
2. Dat die oordrag van die Buffel-voertuig aan mnr. Van Zyl geskied in volle en finale vereffening van enige eise wat verband hou met die stoorkoste van die voertuig.

Alhoewel die waarde van die Buffel-voertuig nie vergelykbaar is met die bedrag wat vir stoorkoste geëis word nie, is dit my mening dat die oordrag van die voertuig as 'n redelike en praktiese oplossing beskou kan word. Gegewe die geskiedenis van samewerking tussen die partye en die omstandighede waaronder mnr. Van Zyl die voertuig gestoor en dienste aan die Munisipaliteit gelewer het, sal die gebaar waarskynlik as 'n teken van goeie trou en welwillendheid ervaar word.

Hierdie skikking sal die aangeleentheid op 'n kostedoeltreffende en praktiese wyse afhandel, finaliteit aan 'n langlopende dispuut bring en die verdere eskalاسie van stoorkoste voorkom.



Oswald J. Gatyene
Bestuurder: Vloot- en Meganiese werkswinkel

WITZENBERG

MUNISIPALITEIT
UMASIPALA
MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Chief Financial Officer

DATUM / DATE: 17 September 2026

VERW. / REF.: 06/1/P

DISPOSAL OF MOVABLE ASSETS, GOODS, MATERIAL AND EQUIPMENT IN TERMS OF SECTION 14 (4) OF THE MUNICIPAL FINANCE MANAGEMENT ACT

1. PURPOSE

To report on the disposal of assets, goods, material and equipment in accordance with the following documents:

- Section 14 of the Municipal Finance Management Act (Act 56 of 2003)
- System of Delegations as approved by Council on 28 September 2011 and
- Paragraph 48 of Council's Supply Chain Management Policy.

2. LEGAL FRAMEWORK

(a) Section 14 of the MFMA stipulates the following:

"14. (1) A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(2) A municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public—

(a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and

(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

(3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.

(4) A municipal council may delegate to the accounting officer of the municipality its power to make the determinations referred to in subsection (2)(a) and (b) in respect of movable capital assets below a value determined by the council.

(5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair, equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.

(6) This section does not apply to the transfer of a capital asset to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect of categories of assets approved by the National Treasury, provided that such transfers are in accordance with a prescribed framework.

(b) Delegation number F.6: Disposal of assets, goods, material and equipment of the system of delegations as approved by Council on 28 September 2011

F.6.01: To, in accordance with the provisions of the Supply Chain Management Policy, make a determination in accordance with section 14(2)(a) & (b) of the MFMA, in respect of the transferring of ownership or disposal otherwise,

of a moveable capital asset to a maximum value of R300 000-00: Provided that such asset is not required to provide the minimum level of basic municipal services.

F.6.02: To, in accordance with the provisions of the Supply Chain Management Policy, authorize the sale of redundant or obsolete assets, goods, material and equipment to an organ of state, including another municipality, or a public utility company, excluding assets, goods, material and equipment required to provide the minimum of R300,000.00.

F.6.03: To, in accordance with the provisions of the Supply Chain Management Policy, authorize the sale of redundant or obsolete assets, goods, materials and equipment per public auction

To authorize the lending of assets, goods, material and equipment to organs of state, municipalities or public utility companies

(c) Paragraph 48 of Council's Supply Chain Management Policy stipulates the following:

"48. Disposal management

(1) Subject to the provisions of the Municipal Asset Transfer Regulations:

(a) moveable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous to the municipality.

(b) immovable property may be sold only at market related prices except when the public interest or the plight of the poor demands otherwise.

(c) in the case of the free disposal of computer equipment, the provincial department of education must first be approached to indicate within 30 days whether any of the local schools are interested in the equipment.

(d) in the case of firearms, the National Conventional Arms Control Committee must approve any sale or donation of firearms to any person within or outside the Republic.

(e) where assets are traded in for other assets, the highest possible trade in price is negotiated

(2) The criteria for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act; are as follows:

(A) A municipality may not transfer ownership as a result of sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(B) A municipality may transfer ownership or otherwise dispose of capital asset other than one contemplated in subsection (1), but only after the municipal council, in a meeting open to the public-

(a) has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and

(b) has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset

(3) Immoveable property may only be let at market related rates except when the public interest or the plight of the poor demands otherwise and provided that all charges, rates, tariffs, scales of fees or other charges relating to the letting of immoveable property are annually reviewed.

(a) Except for compliance with paragraph 49(3) above, this policy shall not apply to the letting of immovable property unless decided otherwise by council.

(4) Assets may be disposed of by –

(i) Transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets.

- (ii) *Transferring the asset to another organ of state at market related value or, when appropriate, free of charge.*
- (iii) *Selling the asset; or*
- (iv) *Destroying the asset.”*

3. DISCUSSION

A process plan was developed by the Supply Chain Management department for the disposal of assets goods, material and equipment. Each line manager was requested to identify assets, goods, material and equipment that are not needed for basic service delivery which are currently under their control. These include assets that are unserviceable, redundant and obsolete. Each asset was assessed according to its current condition. Based upon the condition of the asset, the relevant manager and/or director recommended the disposal of the asset, goods, material and equipment whether the asset should be transferred to another organ of state at market related value or free of charge, whether the asset should be sold or whether the asset should be destroyed. The latter would only be applied if the asset will not generate any proceeds from a transfer or sale. In the case of computer equipment, the IT Administrator was consulted to assist in the process and in the case of vehicles, the Manager: Fleet & Workshop was consulted.

No immovable property is included for disposal.

The assets, goods, material and equipment to be disposed of is attached as **annexure A**.

4. RECOMMENDATION

- (a) That Council approve the disposal of assets, goods, material and equipment attached to this report.
- (b) That the Supply Chain Management Unit proceed with the disposal of assets in accordance with paragraph 48 (4) of Council's Supply Chain Management Policy.

Yours sincerely

HJ KRITZINGER
CHIEF FINANCIAL OFFICER

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
1	Traffic Services	Roller shutter door	No Barcode	None	unkown	R10,000	Ceres Traffic Department	Fair
2	Traffic Services	LG Window Aircon unit	No Barcode	605KABF00053	LG LWH096CBAAO	R500	Ceres Traffic Department	Very poor
3	Traffic Services	Brown Boardroom desk	No Barcode	None	unkown	R500	Ceres Traffic Department	Poor
4	Traffic Services	Steel Table	23618	None	unkown	R100	Ceres Traffic Department	Poor
5	Administration	Air Conditioner	09706	QDI1810030721	Carrier - 42QDE-18H1	50	VOORTREKKER ST, CERES	Very poor
6	Administration	Air Conditioner	16513	3331904N00042	DB Fravega	51	VOORTREKKER ST, CERES	Very poor
7	Administration	Microwave	16736	1120120389	Telefunken -TMR-9305	52	VOORTREKKER ST, CERES	Poor
8	Administration	Air Conditioner	15288	N/A	Carrier		SUPPLY CHAIN UNIT	Very poor
9	LED	Office desk chair	30960	None	unkown	R700	Main Office LED Manager Office	Fair
10	LED	Office chair	23616	None	unkown	R500	Main Office LED Manager Office	Fair
11	Supply Chain Manangement	Airconditioner	15288	None	Carrier	unkown	Supply Chain Manangement	Poor
12	Supply Chain Manangement	Airconditioner	No Barcode	None	Fravega Dunham Bus	unkown	Supply Chain Manangement	Poor
13	Supply Chain Manangement	Airconditioner	9706	None	Carrier	unkown	Supply Chain Manangement	Poor
14	Supply Chain Manangement	Airconditioner	9170	None	Samsung	unkown	Supply Chain Manangement	Poor
15	Supply Chain Manangement	Airconditioner	8133	None	LG	unkown	Supply Chain Manangement	Poor
16	Supply Chain Manangement	Smart Water Meters	N/A	N/A	unkown	unkown	Supply Chain Manangement	Fair
17	Finance	Typist chair	20865		unkown	unkown	Finance	Poor
18	Finance	Typist chair	20821		unkown	unkown	Finance	Poor
19	Finance	Typist chair	21995		unkown	unkown	Finance	Poor
20	Finance	Typist chair	9362		unkown	unkown	Finance	Poor
21	Finance	Typist chair	15190		unkown	unkown	Finance	Poor
22	Finance	High Back chair	20875		unkown	unkown	Finance	Poor
23	Finance	High Back chair	20852		unkown	unkown	Finance	Poor
24	Finance	High Back chair	17936		unkown	unkown	Finance	Poor
25	Finance	Medium Back Chair	9048		unkown	unkown	Finance	Poor
26	Finance	Medium Back Chair	23825		unkown	unkown	Finance	Poor
27	Finance	Vistors chair	21197		unkown	unkown	Finance	Poor
28	Resorts: Pine Forest	Chair	14082		Wooden	unkown	Big Hall	Poor
29	Resorts: Pine Forest	Chair	14311		Wooden	unkown	Big Hall	Poor
30	Resorts: Pine Forest	Chair	14057		Wooden	unkown	Big Hall	Poor
31	Resorts: Pine Forest	Chair	14006		Wooden	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
32	Resorts: Pine Forest	Chair	15601		Wooden	unkown	Big Hall	Poor
33	Resorts: Pine Forest	Chair	14147		Wooden	unkown	Big Hall	Poor
34	Resorts: Pine Forest	Chair	2690		Wooden	unkown	Big Hall	Poor
35	Resorts: Pine Forest	Chair	2658		Wooden	unkown	Big Hall	Poor
36	Resorts: Pine Forest	Chair	14828		Wooden	unkown	Big Hall	Poor
37	Resorts: Pine Forest	Chair	14609		Wooden	unkown	Big Hall	Poor
38	Resorts: Pine Forest	Chair	14660		Wooden	unkown	Big Hall	Poor
39	Resorts: Pine Forest	Chair	14225		Wooden	unkown	Big Hall	Poor
40	Resorts: Pine Forest	Chair	14347		Wooden	unkown	Big Hall	Poor
41	Resorts: Pine Forest	Chair	14093		Wooden	unkown	Big Hall	Poor
42	Resorts: Pine Forest	Chair	14202		Wooden	unkown	Big Hall	Poor
43	Resorts: Pine Forest	Chair	2659		Wooden	unkown	Big Hall	Poor
44	Resorts: Pine Forest	Chair	14182		Wooden	unkown	Big Hall	Poor
45	Resorts: Pine Forest	Chair	18472		Wooden	unkown	Big Hall	Poor
46	Resorts: Pine Forest	Chair	18483		Wooden	unkown	Big Hall	Poor
47	Resorts: Pine Forest	Chair	14213		Wooden	unkown	Big Hall	Poor
48	Resorts: Pine Forest	Chair	14581		Wooden	unkown	Big Hall	Poor
49	Resorts: Pine Forest	Chair	14619		Wooden	unkown	Big Hall	Poor
50	Resorts: Pine Forest	Chair	14631		Wooden	unkown	Big Hall	Poor
51	Resorts: Pine Forest	Chair	16149		Wooden	unkown	Big Hall	Poor
52	Resorts: Pine Forest	Chair	14861		Wooden	unkown	Big Hall	Poor
53	Resorts: Pine Forest	Chair	14779		Wooden	unkown	Big Hall	Poor
54	Resorts: Pine Forest	Chair	11442		Wooden	unkown	Big Hall	Poor
55	Resorts: Pine Forest	Chair	11385		Wooden	unkown	Big Hall	Poor
56	Resorts: Pine Forest	Cupboard	14191		Wooden	unkown	Big Hall	Poor
57	Resorts: Pine Forest	Cupboard	8477		Wooden	unkown	Big Hall	Poor
58	Resorts: Pine Forest	Cupboard	17882		Wooden	unkown	Big Hall	Poor
59	Resorts: Pine Forest	Stove	No BC		Defy	unkown	Big Hall	Poor
60	Resorts: Pine Forest	Single Bed	15718		Wooden	unkown	Big Hall	Poor
61	Resorts: Pine Forest	Single Bed	16096		Wooden	unkown	Big Hall	Poor
62	Resorts: Pine Forest	White Board	11978		Wooden	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
63	Resorts: Pine Forest	Single Bed	6840		Woodern	unkown	Big Hall	Poor
64	Resorts: Pine Forest	Chair	14953		Wooden	unkown	Big Hall	Poor
65	Resorts: Pine Forest	Chair	14353		Wooden	unkown	Big Hall	Poor
66	Resorts: Pine Forest	Chair	14799		Wooden	unkown	Big Hall	Poor
67	Resorts: Pine Forest	Chair	14149		Wooden	unkown	Big Hall	Poor
68	Resorts: Pine Forest	Chair	14330		Wooden	unkown	Big Hall	Poor
69	Resorts: Pine Forest	Chair	14742		Wooden	unkown	Big Hall	Poor
70	Resorts: Pine Forest	Chair	14310		Wooden	unkown	Big Hall	Poor
71	Resorts: Pine Forest	Couch	No BC		Single	unkown	Big Hall	Poor
72	Resorts: Pine Forest	Couch	21037		Dubble	unkown	Big Hall	Poor
73	Resorts: Pine Forest	Couch	16136		Dubble	unkown	Big Hall	Poor
74	Resorts: Pine Forest	Couch	21322		Dubble	unkown	Big Hall	Poor
75	Resorts: Pine Forest	Couch	19627		Single	unkown	Big Hall	Poor
76	Resorts: Pine Forest	Couch	18464		Single	unkown	Big Hall	Poor
77	Resorts: Pine Forest	Couch	14735		Single	unkown	Big Hall	Poor
78	Resorts: Pine Forest	Sleeper Couch	No BC		Dubble	unkown	Big Hall	Poor
79	Resorts: Pine Forest	Chair	16058		Wooden	unkown	Big Hall	Poor
80	Resorts: Pine Forest	Chair	11414		Wooden	unkown	Big Hall	Poor
81	Resorts: Pine Forest	Chair	14299		Wooden	unkown	Big Hall	Poor
82	Resorts: Pine Forest	Chair	11499		Wooden	unkown	Big Hall	Poor
83	Resorts: Pine Forest	Chair	14673		Wooden	unkown	Big Hall	Poor
84	Resorts: Pine Forest	Chair	14907		Wooden	unkown	Big Hall	Poor
85	Resorts: Pine Forest	Chair	17344		Wooden	unkown	Big Hall	Poor
86	Resorts: Pine Forest	Chair	16886		Wooden	unkown	Big Hall	Poor
87	Resorts: Pine Forest	Chair	14715		Wooden	unkown	Big Hall	Poor
88	Resorts: Pine Forest	Chair	16292		Wooden	unkown	Big Hall	Poor
89	Resorts: Pine Forest	Chair	14958		Wooden	unkown	Big Hall	Poor
90	Resorts: Pine Forest	Chair	14863		Wooden	unkown	Big Hall	Poor
91	Resorts: Pine Forest	Chair	14490		Wooden	unkown	Big Hall	Poor
92	Resorts: Pine Forest	Table	22517		Wooden	unkown	Big Hall	Poor
93	Resorts: Pine Forest	Chair	14267		Wooden	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
94	Resorts: Pine Forest	Chair	14070		Wooden	unkown	Big Hall	Poor
95	Resorts: Pine Forest	Chair	11489		Wooden	unkown	Big Hall	Poor
96	Resorts: Pine Forest	Chair	14146		Wooden	unkown	Big Hall	Poor
97	Resorts: Pine Forest	Chair	16059		Wooden	unkown	Big Hall	Poor
98	Resorts: Pine Forest	Chair	16005		Wooden	unkown	Big Hall	Poor
99	Resorts: Pine Forest	Bed	14543		Single	unkown	Big Hall	Poor
100	Resorts: Pine Forest	Bed	22306		Dubble	unkown	Big Hall	Poor
101	Resorts: Pine Forest	Door	No BC			unkown	Big Hall	Poor
102	Resorts: Pine Forest	Table	No BC			unkown	Big Hall	Poor
103	Resorts: Pine Forest	Chair	2668		Wooden	unkown	Big Hall	Poor
104	Resorts: Pine Forest	Bed	14168		Single	unkown	Big Hall	Poor
105	Resorts: Pine Forest	Bed	19836		Single	unkown	Big Hall	Poor
106	Resorts: Pine Forest	Bed	14252		Single	unkown	Big Hall	Poor
107	Resorts: Pine Forest	Bed	16015		Single	unkown	Big Hall	Poor
108	Resorts: Pine Forest	Bed	18559		Single	unkown	Big Hall	Poor
109	Resorts: Pine Forest	Bed	19105		3 Quarter	unkown	Big Hall	Poor
110	Resorts: Pine Forest	Upstairs Bed	14485		Steel	unkown	Big Hall	Poor
111	Resorts: Pine Forest	Bed	14724		Single	unkown	Big Hall	Poor
112	Resorts: Pine Forest	Chair	No BC		Wooden	unkown	Big Hall	Poor
113	Resorts: Pine Forest	Chair	11420		Wooden	unkown	Big Hall	Poor
114	Resorts: Pine Forest	Chair	14696		Wooden	unkown	Big Hall	Poor
115	Resorts: Pine Forest	Chair	14386		Wooden	unkown	Big Hall	Poor
116	Resorts: Pine Forest	Chair	14684		Wooden	unkown	Big Hall	Poor
117	Resorts: Pine Forest	Chair	No BC		Wooden	unkown	Big Hall	Poor
118	Resorts: Pine Forest	Cupboard	14279		Wooden	unkown	Big Hall	Poor
119	Resorts: Pine Forest	Cupboard	14391		Wooden	unkown	Big Hall	Poor
120	Resorts: Pine Forest	Cupboard	14190		Wooden	unkown	Big Hall	Poor
121	Resorts: Pine Forest	Cupboard	21032		Wooden	unkown	Big Hall	Poor
122	Resorts: Pine Forest	Cupboard	14269		Wooden	unkown	Big Hall	Poor
123	Resorts: Pine Forest	Cupboard	9869		Wooden	unkown	Big Hall	Poor
124	Resorts: Pine Forest	Cupboard	17178		Wooden	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
125	Resorts: Pine Forest	Chair	14632		Wooden	unkown	Big Hall	Poor
126	Resorts: Pine Forest	Chair	18574		Wooden	unkown	Big Hall	Poor
127	Resorts: Pine Forest	Chair	16066		Wooden	unkown	Big Hall	Poor
128	Resorts: Pine Forest	Chair	11431		Wooden	unkown	Big Hall	Poor
129	Resorts: Pine Forest	Chair	14964		Wooden	unkown	Big Hall	Poor
130	Resorts: Pine Forest	Chair	11362		Wooden	unkown	Big Hall	Poor
131	Resorts: Pine Forest	Fridge	8605		Defy	unkown	Big Hall	Poor
132	Resorts: Pine Forest	Chair	No BC		Steel	unkown	Big Hall	Poor
133	Resorts: Pine Forest	Chair	14720		Wooden	unkown	Big Hall	Poor
134	Resorts: Pine Forest	Chair	14534		Wooden	unkown	Big Hall	Poor
135	Resorts: Pine Forest	Chair	14758		Wooden	unkown	Big Hall	Poor
136	Resorts: Pine Forest	Chair	16004		Wooden	unkown	Big Hall	Poor
137	Resorts: Pine Forest	Chair	14745		Wooden	unkown	Big Hall	Poor
138	Resorts: Pine Forest	Cupboard	22867		Wooden	unkown	Big Hall	Poor
139	Resorts: Pine Forest	Cupboard	6065		Wooden	unkown	Big Hall	Poor
140	Resorts: Pine Forest	Table	No BC		Wooden	unkown	Big Hall	Poor
141	Resorts: Pine Forest	Draws	4750		Steel	unkown	Big Hall	Poor
142	Resorts: Pine Forest	Table	14594			unkown	Big Hall	Poor
143	Resorts: Pine Forest	Fridge	No BC		KIC	unkown	Big Hall	Poor
144	Resorts: Pine Forest	Chair	14539		Wooden	unkown	Big Hall	Poor
145	Resorts: Pine Forest	Bed	14542		Steel	unkown	Big Hall	Poor
146	Resorts: Pine Forest	Bed	14530		Steel	unkown	Big Hall	Poor
147	Resorts: Pine Forest	Chair	3132		Office	unkown	Big Hall	Poor
148	Resorts: Pine Forest	Patio Door	No BC		Wooden	unkown	Big Hall	Poor
149	Resorts: Pine Forest	Upstars Bed	14357		Steel	unkown	Big Hall	Poor
150	Resorts: Pine Forest	Upstars Bed	17334		Steel	unkown	Big Hall	Poor
151	Resorts: Pine Forest	Upstars Bed	16247		Steel	unkown	Big Hall	Poor
152	Resorts: Pine Forest	Fridge	16245		telefunken	unkown	Big Hall	Poor
153	Resorts: Pine Forest	Fridge	11391		Kelvinator	unkown	Big Hall	Poor
154	Resorts: Pine Forest	Fridge	8524		KIC	unkown	Big Hall	Poor
155	Resorts: Pine Forest	Dubble door	No BC		Wooden	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
156	Resorts: Pine Forest	Exit door	No BC		Wooden	unkown	Big Hall	Poor
157	Resorts: Pine Forest	Dubble door	No BC		Wooden	unkown	Big Hall	Poor
158	Resorts: Pine Forest	Patio Door	No BC		Wooden	unkown	Big Hall	Poor
159	Resorts: Pine Forest	Sliding door	No BC		Wooden	unkown	Big Hall	Poor
160	Resorts: Pine Forest	Chair	No BC		Steel	unkown	Big Hall	Poor
161	Resorts: Pine Forest	Bedside Table	9161		Wooden	unkown	Big Hall	Poor
162	Resorts: Pine Forest	Bedside Table	14774		Wooden	unkown	Big Hall	Poor
163	Resorts: Pine Forest	Bedside Table	3712		Wooden	unkown	Big Hall	Poor
164	Resorts: Pine Forest	Bedside Table	24384		Wooden	unkown	Big Hall	Poor
165	Resorts: Pine Forest	Wardrobe	9829		Wooden	unkown	A Block	Poor
166	Resorts: Pine Forest	Wardrobe	9848		Wooden	unkown	A Block	Poor
167	Resorts: Pine Forest	Wardrobe	14257		Wooden	unkown	A Block	Poor
168	Resorts: Pine Forest	Wardrobe	9858		Wooden	unkown	A Block	Poor
169	Resorts: Pine Forest	Locker	2659		Steel	unkown	A Block	Poor
170	Resorts: Pine Forest	Kitchen Cupboard	14346		Wooden	unkown	B Block	Poor
171	Resorts: Pine Forest	Kitchen Cupboard	10507		Wooden	unkown	B Block	Poor
172	Resorts: Pine Forest	Kitchen Cupboard	14866		Wooden	unkown	B Block	Poor
173	Resorts: Pine Forest	Kitchen Cupboard	9834		Wooden	unkown	B Block	Poor
174	Resorts: Pine Forest	Kitchen Cupboard	14307		Wooden	unkown	B Block	Poor
175	Resorts: Pine Forest	Kitchen Cupboard	14208		Wooden	unkown	B Block	Poor
176	Resorts: Pine Forest	Kitchen Cupboard	14255		Wooden	unkown	B Block	Poor
177	Resorts: Pine Forest	Kitchen Cupboard	6310		Wooden	unkown	B Block	Poor
178	Resorts: Pine Forest	Kitchen Cupboard	9846		Wooden	unkown	B Block	Poor
179	Resorts: Pine Forest	Kitchen Cupboard	14128		Wooden	unkown	B Block	Poor
180	Resorts: Pine Forest	Kitchen Cupboard	14621		Wooden	unkown	B Block	Poor
181	Resorts: Pine Forest	Grden Table	24639		Steel	unkown	B Block	Poor
182	Resorts: Pine Forest	Chair	17909		Wooden	unkown	Big Hall	Poor
183	Resorts: Pine Forest	Locker	1211		Steel	unkown	D Block	Poor
184	Resorts: Pine Forest	Chair	14416		Wooden	unkown	D Block	Poor
185	Resorts: Pine Forest	Chair	18476		Wooden	unkown	Big Hall	Poor
186	Resorts: Pine Forest	Chair	14464		Wooden	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
187	Resorts: Pine Forest	Chair	14243		Wooden	unkown	Big Hall	Poor
188	Resorts: Pine Forest	Chair	14244		Wooden	unkown	Big Hall	Poor
189	Resorts: Pine Forest	Chair	14489		Wooden	unkown	Big Hall	Poor
190	Resorts: Pine Forest	Chair	14116		Wooden	unkown	Big Hall	Poor
191	Resorts: Pine Forest	Chair	14355		Wooden	unkown	Big Hall	Poor
192	Resorts: Pine Forest	Chair	14270		Wooden	unkown	Big Hall	Poor
193	Resorts: Pine Forest	Big Table	6451		Wooden	unkown		Poor
194	Resorts: Pine Forest	Small Table	19644		Wooden	unkown		Poor
195	Resorts: Pine Forest	Door	No BC		Wooden	unkown		Poor
196	Resorts: Pine Forest	Bed	19428		Wooden	unkown	Big Hall	Poor
197	Resorts: Pine Forest	Bed	14363		Wooden	unkown		Poor
198	Resorts: Pine Forest	Bed	16094		Wooden	unkown		Poor
199	Resorts: Pine Forest	Bed	22277		Wooden	unkown		Poor
200	Resorts: Pine Forest	Bed	14910		Wooden	unkown		Poor
201	Resorts: Pine Forest	Chair	16147		Wooden	unkown		Poor
202	Resorts: Pine Forest	Bed	No BC		Wooden	unkown		Poor
203	Resorts: Pine Forest	Chair	No BC		Wooden	unkown		Poor
204	Resorts: Pine Forest	Cupboard	8477		Wooden	unkown		Poor
205	Resorts: Pine Forest	Bed	No BC		Wooden	unkown		Poor
206	Resorts: Pine Forest	Cupboard	17882		Wooden	unkown		Poor
207	Resorts: Pine Forest	Side Table	1064		Wooden	unkown		Poor
208	Resorts: Pine Forest	Fridge	6210		KIC	unkown	Big Hall	Poor
209	Resorts: Pine Forest	Trough sink	No BC		Steel	unkown	Big Hall	Poor
210	Resorts: Pine Forest	Trough sink	No BC		Steel	unkown	Big Hall	Poor
211	Resorts: Pine Forest	Door	No BC			unkown	Big Hall	Poor
212	Resorts: Pine Forest	Door	No BC			unkown	Big Hall	Poor
213	Resorts: Pine Forest	Tennis bat	No BC			unkown	Big Hall	Poor
214	Resorts: Pine Forest	Table tops	18282		Counter Tops	unkown	Big Hall	Poor
215	Resorts: Pine Forest	Table Tops	15677		Counter Tops	unkown	Big Hall	Poor
216	Resorts: Pine Forest	Patio Door	No BC			unkown	Big Hall	Poor
217	Resorts: Pine Forest	Small Table	No BC		Steel legs	unkown	Big Hall	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
218	Resorts: Pine Forest	Stand	11991		White board	unkown	Big Hall	Poor
219	Resorts: Pine Forest	Small Table	No BC			unkown	Big Hall	Poor
220	Resorts: Pine Forest	Kitchen Cupboard	14132			unkown	Big Hall	Poor
221	Resorts: Pine Forest	Door	No BC			unkown	Big Hall	Poor
222	Resorts: Pine Forest	Safe	7854		Steel	unkown	Big Hall	Poor
223	Resorts: Pine Forest	Stove	15657		DEFY	unkown	Big Hall	Poor
224	Resorts: Pine Forest	Fridge	16162		Kelvinator	unkown	Big Hall	Poor
225	Resorts: Pine Forest	Table	9172			unkown	Big Hall	Poor
226	Resorts: Pine Forest	Chair	No BC		Steel	unkown	Big Hall	Poor
227	Resorts: Pine Forest	Bedside Table	14650		Wooden	unkown	Big Hall	Poor
228	Resorts: Pine Forest	Chair	14700		Wooden	unkown	Big Hall	Poor
229	Resorts: Pine Forest	Small Table	6848		Wooden	unkown	Big Hall	Poor
230	Resorts: Pine Forest	Small Table	11343		Steel	unkown	Big Hall	Poor
231	Resorts: Pine Forest	Cupboard	6098		Wooden	unkown	Big Hall	Poor
232	Resorts: Pine Forest	Fridge	8647		KIC	unkown	Big Hall	Poor
233	Resorts: Pine Forest	Washing Machine	9484		DEFY	unkown	Big Hall	Poor
234	Resorts: Pine Forest	Heater	No BC		Goldair	unkown	Big Hall	Poor
235	Resorts: Pine Forest	Deep fridge	No BC			unkown	Big Hall	Poor
236	Resorts: Pine Forest	Small Table	11329		Wooden	unkown	Big Hall	Poor
237	Resorts: Pine Forest	Headboard	No BC		Wooden	unkown	Big Hall	Poor
238	Resorts: Pine Forest	Small Table	No BC			unkown	Big Hall	Poor
239	Resorts: Pine Forest	Chair	14925		Wooden	unkown	Big Hall	Poor
240	Resorts: Pine Forest	Door Frame	No BC		Alimunium	unkown	Big Hall	Poor
241	Resorts: Pine Forest	Single Bed	22803		Wooden	unkown	Big Hall	Poor
242	Resorts: Pine Forest	Single Bed	14434		Wooden	unkown	Big Hall	Poor
243	Resorts: Pine Forest	Small Table	No BC		Wooden	unkown	Big Hall	Poor
244	Resorts: Pine Forest	Stove	8478		Defy 118	unkown	Geyser Storeroom	Poor
245	Resorts: Pine Forest	Stove	6023		Defy 610	unkown	Geyser Storeroom	Poor
246	Resorts: Pine Forest	Stove	11444		Defy KC54B	unkown	Geyser Storeroom	Poor
247	Resorts: Pine Forest	Stove	18441		Defy KC54B	unkown	Geyser Storeroom	Poor
248	Resorts: Pine Forest	Stove	18477		Defy KC54B	unkown	Geyser Storeroom	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
249	Resorts: Pine Forest	Stove	15129		Defy KC54B	unkown	Geyser Storeroom	Poor
250	Resorts: Pine Forest	Stove	14981		Defy KC54B	unkown	Geyser Storeroom	Poor
251	Resorts: Pine Forest	Stove	15783		Telefunken TFS 400A	unkown	Geyser Storeroom	Poor
252	Resorts: Pine Forest	Stove	7497		Univa 313	unkown	Geyser Storeroom	Poor
253	Resorts: Pine Forest	Stove	20951		Defy 118	unkown	Geyser Storeroom	Poor
254	Resorts: Pine Forest	Stove	17893		Univa 313	unkown	Geyser Storeroom	Poor
255	Resorts: Pine Forest	Stove	17881		Defy KC54B	unkown	Geyser Storeroom	Poor
256	Resorts: Pine Forest	Stove	8576		Univa 313	unkown	Geyser Storeroom	Poor
257	Resorts: Pine Forest	Stove	15784		Telefunken TFS 400A	unkown	Geyser Storeroom	Poor
258	Resorts: Pine Forest	Stove	6267		Univa 313	unkown	Geyser Storeroom	Poor
259	Resorts: Pine Forest	Stove	8636		Univa 313	unkown	Geyser Storeroom	Poor
260	Resorts: Pine Forest	Stove	8665		Univa 313	unkown	Geyser Storeroom	Poor
261	Resorts: Pine Forest	Stove	6814		Univa 313	unkown	Geyser Storeroom	Poor
262	Resorts: Pine Forest	Stove	6115		Univa 313	unkown	Geyser Storeroom	Poor
263	Resorts: Pine Forest	Stove	8578		Univa 313	unkown	Geyser Storeroom	Poor
264	Resorts: Pine Forest	Fridge	8608		KIC	unkown	Geyser Storeroom	Poor
265	Resorts: Pine Forest	Fridge	7472		KIC	unkown	Geyser Storeroom	Poor
266	Resorts: Pine Forest	Fridge	8425		Defy	unkown	Geyser Storeroom	Poor
267	Resorts: Pine Forest	Fridge	6721		KIC	unkown	Geyser Storeroom	Poor
268	Resorts: Pine Forest	Fridge	8622		KIC	unkown	Geyser Storeroom	Poor
269	Resorts: Pine Forest	Fridge	22502		Frigidaire	unkown	Geyser Storeroom	Poor
270	Resorts: Pine Forest	Fridge	19855		KIC	unkown	Geyser Storeroom	Poor
271	Resorts: Pine Forest	Fridge	8616		KIC	unkown	Geyser Storeroom	Poor
272	Resorts: Pine Forest	Chair	14103		Wooden	unkown	Paint Stroreroom	Poor
273	Resorts: Pine Forest	Chair	14592		Wooden	unkown	Paint Stroreroom	Poor
274	Resorts: Pine Forest	Chair	1422		Wooden	unkown	Paint Stroreroom	Poor
275	Resorts: Pine Forest	Chair	16168		Wooden	unkown	Paint Stroreroom	Poor
276	Resorts: Pine Forest	Chair	1487		Wooden	unkown	Paint Stroreroom	Poor
277	Resorts: Pine Forest	Chair	14869		Wooden	unkown	Paint Stroreroom	Poor
278	Resorts: Pine Forest	Chair	14408		Wooden	unkown	Paint Stroreroom	Poor
279	Resorts: Pine Forest	Chair	20958		Wooden	unkown	Paint Stroreroom	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
280	Resorts: Pine Forest	Chair	18680		Wooden	unkown	Paint Stroreroom	Poor
281	Resorts: Pine Forest	Chair	14872		Wooden	unkown	Paint Stroreroom	Poor
282	Resorts: Pine Forest	Chair	14403		Wooden	unkown	Paint Stroreroom	Poor
283	Resorts: Pine Forest	Chair	14236		Wooden	unkown	Paint Stroreroom	Poor
284	Resorts: Pine Forest	Chair	14804		Wooden	unkown	Paint Stroreroom	Poor
285	Resorts: Pine Forest	Chair	14231		Wooden	unkown	Paint Stroreroom	Poor
286	Resorts: Pine Forest	Chair	14327		Wooden	unkown	Paint Stroreroom	Poor
287	Resorts: Pine Forest	Chair	14514		Wooden	unkown	Paint Stroreroom	Poor
288	Resorts: Pine Forest	Chair	14141		Wooden	unkown	Paint Stroreroom	Poor
289	Resorts: Pine Forest	Chair	14858		Wooden	unkown	Paint Stroreroom	Poor
290	Resorts: Pine Forest	Chair	14472		Wooden	unkown	Paint Stroreroom	Poor
291	Resorts: Pine Forest	Bed	16047		Wooden	unkown	Paint Stroreroom	Poor
292	Resorts: Pine Forest	Bed	14209		Wooden	unkown	Paint Stroreroom	Poor
293	Resorts: Pine Forest	Bed	18663		Wooden	unkown	Paint Stroreroom	Poor
294	Resorts: Pine Forest	Bed	18598		Wooden	unkown	Paint Stroreroom	Poor
295	Resorts: Pine Forest	Bed	18671		Wooden	unkown	Paint Stroreroom	Poor
296	Resorts: Pine Forest	Bed	18330		Wooden	unkown	Paint Stroreroom	Poor
297	Resorts: Pine Forest	Bed	16098		Wooden	unkown	Paint Stroreroom	Poor
298	Resorts: Pine Forest	Bed	14291		Wooden	unkown	Paint Stroreroom	Poor
299	Resorts: Pine Forest	Bed	14264		Wooden	unkown	Paint Stroreroom	Poor
300	Resorts: Pine Forest	Bed	14136		Wooden	unkown	Paint Stroreroom	Poor
301	Resorts: Pine Forest	Bed	16897		Wooden	unkown	Paint Stroreroom	Poor
302	Resorts: Pine Forest	Bed	14575		Wooden	unkown	Paint Stroreroom	Poor
303	Resorts: Pine Forest	Bed	14641		Wooden	unkown	Paint Stroreroom	Poor
304	Resorts: Pine Forest	Bed	No BC		Wooden	unkown	Paint Stroreroom	Poor
305	Resorts: Pine Forest	Bed	16260		Wooden	unkown	Paint Stroreroom	Poor
306	Resorts: Pine Forest	Bed	14271		Wooden	unkown	Paint Stroreroom	Poor
307	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
308	Resorts: Pine Forest	Couch	14226			unkown	Paint Stroreroom	Poor
309	Resorts: Pine Forest	Couch	14104			unkown	Paint Stroreroom	Poor
310	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
311	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
312	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
313	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
314	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
315	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
316	Resorts: Pine Forest	Couch	14251			unkown	Paint Stroreroom	Poor
317	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
318	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
319	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
320	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
321	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
322	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
323	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
324	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
325	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
326	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
327	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
328	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
329	Resorts: Pine Forest	Scale	21665			unkown	Paint Stroreroom	Poor
330	Resorts: Pine Forest	White Board	8482			unkown	Paint Stroreroom	Poor
331	Resorts: Pine Forest	Scsle	21646			unkown	Paint Stroreroom	Poor
332	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
333	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
334	Resorts: Pine Forest	Couch	No BC			unkown	Paint Stroreroom	Poor
335	Resorts: Pine Forest	Chair	14915		Wooden	unkown	D2	Poor
336	Resorts: Pine Forest	Chair	14572		Wooden	unkown	D2	Poor
337	Resorts: Pine Forest	Bed	6817		Wooden	unkown	D2	Poor
338	Resorts: Pine Forest	Bed	14351		Wooden	unkown	D2	Poor
339	Resorts: Pine Forest	Bed	17028		Wooden	unkown	D2	Poor
340	Resorts: Pine Forest	Bed	No BC		Wooden	unkown	D2	Poor
341	Resorts: Pine Forest	Bed	No BC		Wooden	unkown	D2	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
342	Resorts: Pine Forest	Bed	No BC		Wooden	unkown	D2	Poor
343	Resorts: Pine Forest	Bed	No BC		Wooden	unkown	D2	Poor
344	Resorts: Pine Forest	Table	No BC		Wooden	unkown	D2	Poor
345	Resorts: Pine Forest	Chair	14312		Wooden	unkown	D2	Poor
346	Resorts: Pine Forest	Blower	No BC		Plastic	unkown	D2	Poor
347	Resorts: Pine Forest	Aircon	7860			unkown	D2	Poor
348	Resorts: Pine Forest	Aircon	7895			unkown	D2	Poor
349	Resorts: Pine Forest	Table	2660		Wooden	unkown	D2	Poor
350	Resorts: Pine Forest	Table	3175		Wooden	unkown	D2	Poor
351	Resorts: Pine Forest	Cupboard	1361		Wooden	unkown	D2	Poor
352	Resorts: Pine Forest	Cupboard	3705		Wooden	unkown	D2	Poor
353	Resorts: Pine Forest	Aircon	No BC			unkown	D2	Poor
354	Resorts: Pine Forest	Aircon	No BC			unkown	D2	Poor
355	Resorts: Pine Forest	Filing Cupboard	319		Steel	unkown	D2	Poor
356	Resorts: Pine Forest	Microwave	21247		Defy	unkown	D2	Poor
357	Resorts: Pine Forest	Fridge	6068		KIC	unkown	D2	Poor
358	Resorts: Pine Forest	Cupboard	6448		Wooden	unkown	D2	Poor
359	Resorts: Pine Forest	Computer	8759		Moniter	unkown	D2	Poor
360	Resorts: Pine Forest	Printer	11967			unkown	D2	Poor
361	Resorts: Pine Forest	Monitor	2600			unkown	D2	Poor
362	Resorts: Pine Forest	Table	No BC		Wooden	unkown	D2	Poor
363	Resorts: Pine Forest	Projector	663			unkown	D2	Poor
364	Resorts: Pine Forest	Chair	14304		Wooden	unkown	D2	Poor
365	Resorts: Pine Forest	Printer	16379			unkown	D2	Poor
366	Resorts: Pine Forest	Chair	No BC		Plastic	unkown	D2	Poor
367	Resorts: Pine Forest	Heater	No BC			unkown	D2	Poor
368	Resorts: Pine Forest	Bed	23883		Steel	unkown	B20	Poor
369	Resorts: Pine Forest	Bed	6313		Steel	unkown	B20	Poor
370	Resorts: Pine Forest	Bed	14491		Wooden	unkown	B20	Poor
371	Resorts: Pine Forest	Bed	14943		Steel	unkown	B20	Poor
372	Resorts: Pine Forest	Cupboard	16840		Wooden	unkown	B20	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
373	Resorts: Pine Forest	Cupboard	6836		Wooden	unkown B20		Poor
374	Resorts: Pine Forest	Fridge	24039		Hisense	unkown B20		Poor
375	Resorts: Pine Forest	Fridge	21415		Hisense	unkown B20		Poor
376	Resorts: Pine Forest	Fridge	8516		Kic	unkown B20		Poor
377	Resorts: Pine Forest	Fridge	24966		Kic	unkown B20		Poor
378	Resorts: Pine Forest	Fridge	14338		Kic	unkown B20		Poor
379	Resorts: Pine Forest	Fridge	24051		Kic	unkown B20		Poor
380	Resorts: Pine Forest	Chair	14160		Wooden	unkown B20		Poor
381	Resorts: Pine Forest	Chair	14969		Wooden	unkown B20		Poor
382	Resorts: Pine Forest	Chair	14830		Wooden	unkown B20		Poor
383	Resorts: Pine Forest	Chair	11477		Wooden	unkown B20		Poor
384	Resorts: Pine Forest	Bed	14388		Wooden	unkown B20		Poor
385	Resorts: Pine Forest	Wordrobe	6123		Wooden	unkown B20		Poor
386	Resorts: Pine Forest	Table	14088		Wooden	unkown B20		Poor
387	Resorts: Pine Forest	Table	14038		Wooden	unkown B20		Poor
388	Resorts: Pine Forest	Bed	No BC		Wooden	unkown B20		Poor
389	Resorts: Pine Forest	Chair	16298		Wooden	unkown B20		Poor
390	Resorts: Pine Forest	Wordrobe	6278		Wooden	unkown B20		Poor
391	Resorts: Pine Forest	Bed	19410		Wooden	unkown B20		Poor
392	Resorts: Pine Forest	Bed	14895		Steel	unkown B20		Poor
393	Resorts: Pine Forest	Table	No BC		Plastic	unkown B20		Poor
394	Resorts: Pine Forest	Table	No BC		Plastic	unkown B20		Poor
395	Resorts: Pine Forest	Geyser	No BC			unkown B20		Poor
396	Resorts: Pine Forest	Geyser	No BC			unkown B20		Poor
397	Resorts: Pine Forest	Door	711		Wooden	unkown B20		Poor
398	Resorts: Pine Forest	Bed	No BC		Steel	unkown B20		Poor
399	Resorts: Pine Forest	Bed	No BC		Steel	unkown B20		Poor
400	Resorts: Pine Forest	Bed	14135		Wooden	unkown D2		Poor
401	Resorts: Pine Forest	Heater	21623		Wall	unkown D2		Poor
402	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
403	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
404	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
405	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
406	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
407	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
408	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
409	Resorts: Pine Forest	Door	No BC		Wooden	unkown D2		Poor
410	Resorts: Pine Forest	Chair	141771		Wooden	unkown D2		Poor
411	Resorts: Pine Forest	Table	No BC		Wooden	unkown D2		Poor
412	Resorts: Pine Forest	Table	No BC		Wooden	unkown D2		Poor
413	Resorts: Pine Forest	Heater	21625		Wall	unkown D2		Poor
414	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
415	Resorts: Pine Forest	Couch	10541		Double	unkown B28		Poor
416	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
417	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
418	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
419	Resorts: Pine Forest	Couch	11789		Double	unkown B28		Poor
420	Resorts: Pine Forest	Bed	6059		Steel	unkown B28		Poor
421	Resorts: Pine Forest	Couch	10527		Double	unkown B28		Poor
422	Resorts: Pine Forest	Couch	15547		Single	unkown B28		Poor
423	Resorts: Pine Forest	Couch	11712		Single	unkown B28		Poor
424	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
425	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
426	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
427	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
428	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
429	Resorts: Pine Forest	Couch	9799		Single	unkown B28		Poor
430	Resorts: Pine Forest	Couch	11752		Single	unkown B28		Poor
431	Resorts: Pine Forest	Couch	15545		Single	unkown B28		Poor
432	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
433	Resorts: Pine Forest	Couch	11734		Single	unkown B28		Poor
434	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
435	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
436	Resorts: Pine Forest	Couch	9790		Single	unkown B28		Poor
437	Resorts: Pine Forest	Cupboard	No BC		Wooden	unkown B28		Poor
438	Resorts: Pine Forest	Chair	No BC		Plastic	unkown B28		Poor
439	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
440	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
441	Resorts: Pine Forest	Couch	1056		Double	unkown B28		Poor
442	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
443	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
444	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
445	Resorts: Pine Forest	Chair	14397		Wooden	unkown B28		Poor
446	Resorts: Pine Forest	Couch	15641		Single	unkown B28		Poor
447	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
448	Resorts: Pine Forest	Couch	18645		Single	unkown B28		Poor
449	Resorts: Pine Forest	Couch	11727		Single	unkown B28		Poor
450	Resorts: Pine Forest	Couch	15643		Single	unkown B28		Poor
451	Resorts: Pine Forest	Couch	10527		Double	unkown B28		Poor
452	Resorts: Pine Forest	Couch	15547		Single	unkown B28		Poor
453	Resorts: Pine Forest	Couch	11712		Single	unkown B28		Poor
454	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
455	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
456	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
457	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
458	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
459	Resorts: Pine Forest	Couch	9799		Single	unkown B28		Poor
460	Resorts: Pine Forest	Couch	11752		Single	unkown B28		Poor
461	Resorts: Pine Forest	Couch	15545		Single	unkown B28		Poor
462	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
463	Resorts: Pine Forest	Couch	11734		Single	unkown B28		Poor
464	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
465	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
466	Resorts: Pine Forest	Couch	9799		Single	unkown B28		Poor
467	Resorts: Pine Forest	Cupboard	No BC		Wooden	unkown B28		Poor
468	Resorts: Pine Forest	Chair	No BC		Plastic	unkown B28		Poor
469	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
470	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
471	Resorts: Pine Forest	Couch	10563		Double	unkown B28		Poor
472	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
473	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
474	Resorts: Pine Forest	Couch	No BC		Double	unkown B28		Poor
475	Resorts: Pine Forest	Chair	14397		Wooden	unkown B28		Poor
476	Resorts: Pine Forest	Couch	15641		Single	unkown B28		Poor
477	Resorts: Pine Forest	Couch	11701		Single	unkown B28		Poor
478	Resorts: Pine Forest	Couch	No BC		Single	unkown B28		Poor
479	Resorts: Pine Forest	Couch	18645		Single	unkown B28		Poor
480	Resorts: Pine Forest	Couch	11727		Single	unkown B28		Poor
481	Resorts: Pine Forest	Couch	15643		Single	unkown B28		Poor
482	Resorts: Pine Forest	Bed	22305		Wooden	unkown B17		Poor
483	Resorts: Pine Forest	Chair	14465		Wooden	unkown B17		Poor
484	Resorts: Pine Forest	Bed	14854		Wooden	unkown B17		Poor
485	Resorts: Pine Forest	Table	6125		Wooden	unkown B17		Poor
486	Resorts: Pine Forest	Couch	15178		Single	unkown B17		Poor
487	Resorts: Pine Forest	Bed	14989		Single	unkown B17		Poor
488	Resorts: Pine Forest	Bed	16898		Single	unkown B17		Poor
489	Resorts: Pine Forest	Bed	No BC		Steel	unkown B17		Poor
490	Resorts: Pine Forest	Table	6113		Wooden	unkown B17		Poor
491	Resorts: Pine Forest	Bed	18463		Steel	unkown B17		Poor
492	Resorts: Pine Forest	Bed	6224		Steel	unkown B17		Poor
493	Resorts: Pine Forest	Bed	No BC		Wooden	unkown B17		Poor
494	Resorts: Pine Forest	Bed	14467		Steel	unkown B17		Poor
495	Resorts: Pine Forest	Bed	No BC		Steel	unkown B17		Poor
496	Resorts: Pine Forest	Bed	No BC		Steel	unkown B17		Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
497	Resorts: Pine Forest	Wardrobe	14458		Wooden	unkown	B17	Poor
498	Resorts: Pine Forest	Wardrobe	6111		Wooden	unkown	B17	Poor
499	Resorts: Pine Forest	Couch	No BC		Double	unkown	B17	Poor
500	Resorts: Pine Forest	Cupboard	6821		Wooden	unkown	B17	Poor
501	Resorts: Pine Forest	Bed	6105		Steel	unkown	B17	Poor
502	Resorts: Pine Forest	Bed	No BC		Wooden	unkown	B17	Poor
503	Resorts: Pine Forest	Ministove	21563		Salton		Canteen	Poor
504	Resorts: Pine Forest	Ministove	20574		Salton		Canteen	Poor
505	Resorts: Pine Forest	Ministove	19595		Salton		Canteen	Poor
506	Resorts: Pine Forest	Ministove	N/BC		Salton		Canteen	Poor
507	Resorts: Pine Forest	Ministove	21414		Salton		Canteen	Poor
508	Resorts: Pine Forest	Ministove	22880		Salton		Canteen	Poor
509	Resorts: Pine Forest	Ministove	6860		Salton		Canteen	Poor
510	Resorts: Pine Forest	Stove	6023				Canteen	Poor
511	Resorts: Pine Forest	Chair	14085		Wooden		Canteen	Poor
512	Resorts: Pine Forest	Chair	14274		Wooden		Canteen	Poor
513	Resorts: Pine Forest	Heather	N/BC			1	Storage room	Poor
514	Resorts: Pine Forest	Geyser	N/BC			60	Storage room	Poor
515	Resorts: Pine Forest	Microwave	8553		LG		Storage room	Poor
516	Resorts: Pine Forest	Microwave	8659		LG		Storage room	Poor
517	Resorts: Pine Forest	Microwave	19101		DEFY		Storage room	Poor
518	Resorts: Pine Forest	Microwave	8666		LG		Storage room	Poor
519	Resorts: Pine Forest	Microwave	19519		DEFY		Storage room	Poor
520	Resorts: Pine Forest	Microwave	18957		DEFY		Storage room	Poor
521	Resorts: Pine Forest	Stove	7404		UNIVA		Storage room	Poor
522	Resorts: Pine Forest	Stove	6051		UNIVA		Storage room	Poor
523	Resorts: Pine Forest	Stove	8525		UNIVA		Storage room	Poor
524	Resorts: Pine Forest	Stove	8407		UNIVA		Storage room	Poor
525	Resorts: Pine Forest	Stove	10594		UNIVA		Storage room	Poor
526	Resorts: Pine Forest	Stove	6305		UNIVA		Storage room	Poor
527	Resorts: Pine Forest	Stove	6282		UNIVA		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
528	Resorts: Pine Forest	Stove	6079		UNIVA		Storage room	Poor
529	Resorts: Pine Forest	Stove	6343		UNIVA		Storage room	Poor
530	Resorts: Pine Forest	Stove	6831		UNIVA		Storage room	Poor
531	Resorts: Pine Forest	Stove	8627		UNIVA		Storage room	Poor
532	Resorts: Pine Forest	Stove	6330		UNIVA		Storage room	Poor
533	Resorts: Pine Forest	Stove	8509		UNIVA		Storage room	Poor
534	Resorts: Pine Forest	Stove	15861		DEFY		Storage room	Poor
535	Resorts: Pine Forest	Locker	1026		STEEL		Storage room	Poor
536	Resorts: Pine Forest	Stove	15862		DEFY		Storage room	Poor
537	Resorts: Pine Forest	Stove	N/BC		DEFY		Storage room	Poor
538	Resorts: Pine Forest	Chair			Wooden		Canteen	Poor
539	Resorts: Pine Forest	Stove	11444		COMPACT		Canteen	Poor
540	Resorts: Pine Forest	Chair	6294		Wooden		Canteen	Poor
541	Resorts: Pine Forest	Ministove	24510		Salton		Canteen	Poor
542	Resorts: Pine Forest	Ministove	19461		Salton		Canteen	Poor
543	Resorts: Pine Forest	Ministove	19262		Nu-Tec		Canteen	Poor
544	Resorts: Pine Forest	Ministove	17019		Salton		Canteen	Poor
545	Resorts: Pine Forest	Ministove	16124		Salton		Canteen	Poor
546	Resorts: Pine Forest	Ministove	16165		Salton		Canteen	Poor
547	Resorts: Pine Forest	Ministove	22121		Salton		Canteen	Poor
548	Resorts: Pine Forest	Fridge	15856				Storage room	Poor
549	Resorts: Pine Forest	Fridge	17370				Storage room	Poor
550	Resorts: Pine Forest	Fridge	17526				Storage room	Poor
551	Resorts: Pine Forest	Fridge	18208				Storage room	Poor
552	Resorts: Pine Forest	Fridge	6785		Samsung		Storage room	Poor
553	Resorts: Pine Forest	Fridge	8439		KIC		Storage room	Poor
554	Resorts: Pine Forest	Fridge	14579		KIC		Storage room	Poor
555	Resorts: Pine Forest	Fridge	8635		KIC		Storage room	Poor
556	Resorts: Pine Forest	Fridge	6801		KIC		Storage room	Poor
557	Resorts: Pine Forest	Fridge	8606		KIC		Storage room	Poor
558	Resorts: Pine Forest	Fridge	8676		KIC		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
559	Resorts: Pine Forest	Fridge	8588		KIC		Storage room	Poor
560	Resorts: Pine Forest	Fridge	6826		KIC		Storage room	Poor
561	Resorts: Pine Forest	Fridge	5409		KIC		Storage room	Poor
562	Resorts: Pine Forest	Fridge	19607		KIC		Storage room	Poor
563	Resorts: Pine Forest	Fridge	8517		KIC		Storage room	Poor
564	Resorts: Pine Forest	Fridge	8404		KIC		Storage room	Poor
565	Resorts: Pine Forest	Fridge	6350		KIC		Storage room	Poor
566	Resorts: Pine Forest	Microwave	19253		DEFY		Storage room	Poor
567	Resorts: Pine Forest	Microwave	19270		DEFY		Storage room	Poor
568	Resorts: Pine Forest	Microwave	8621		LG		Storage room	Poor
569	Resorts: Pine Forest	Microwave	19209		DEFY		Storage room	Poor
570	Resorts: Pine Forest	Microwave	19592		DEFY		Storage room	Poor
571	Resorts: Pine Forest	Microwave	19255		DEFY		Storage room	Poor
572	Resorts: Pine Forest	Microwave	10635		LG		Storage room	Poor
573	Resorts: Pine Forest	Microwave	16155		AIM		Storage room	Poor
574	Resorts: Pine Forest	Microwave	18998		DEFY		Storage room	Poor
575	Resorts: Pine Forest	Microwave	15012		TELEFUNKEN		Storage room	Poor
576	Resorts: Pine Forest	Microwave	8541		LG		Storage room	Poor
577	Resorts: Pine Forest	Microwave	17503		DEFY		Storage room	Poor
578	Resorts: Pine Forest	Microwave	17011		DEFY		Storage room	Poor
579	Resorts: Pine Forest	Kettle	N/BC		PINEWARE		Storage room	Poor
580	Resorts: Pine Forest	Kettle	N/BC		SALTON SCK360		Storage room	Poor
581	Resorts: Pine Forest	Couch	N/BC				Storage room	Poor
582	Resorts: Pine Forest	Heater	21624		ECONO 0603		Storage room	Poor
583	Resorts: Pine Forest	Fridge	18691		KIC		Storage room	Poor
584	Resorts: Pine Forest	Sliding office char	N/BC		WALTONS		Storage room	Poor
585	Resorts: Pine Forest	Sliding office char	N/BC		WALTONS		Storage room	Poor
586	Resorts: Pine Forest	Safe	6794		Small		Storage room	Poor
587	Resorts: Pine Forest	Fridge small	8986		KIC		Storage room	Poor
588	Resorts: Pine Forest	Urn	16067		SUNBEAM SPU-30		Storage room	Poor
589	Resorts: Pine Forest	Ministove	21316		SALTON		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
590	Resorts: Pine Forest	Ministove	22206		SALTON		Storage room	Poor
591	Resorts: Pine Forest	Ministove	N/BC		SALTON		Storage room	Poor
592	Resorts: Pine Forest	Locker	10761		STEEL		Storage room	Poor
593	Resorts: Pine Forest	Locker	1239		STEEL		Storage room	Poor
594	Resorts: Pine Forest	Fridge	8408		KIC		Storage room	Poor
595	Resorts: Pine Forest	Fridge	9765		KIC		Storage room	Poor
596	Resorts: Pine Forest	Fridge	8652		KIC		Storage room	Poor
597	Resorts: Pine Forest	Fridge	8581		KIC		Storage room	Poor
598	Resorts: Pine Forest	Fridge	19423		KIC		Storage room	Poor
599	Resorts: Pine Forest	Fridge	6022		KIC		Storage room	Poor
600	Resorts: Pine Forest	Fridge	6809		KIC		Storage room	Poor
601	Resorts: Pine Forest	Fridge	6232		KIC		Storage room	Poor
602	Resorts: Pine Forest	Fridge	8545		KIC		Storage room	Poor
603	Resorts: Pine Forest	Fridge	14512		KELVINATOR		Storage room	Poor
604	Resorts: Pine Forest	Fridge	6838		KIC		Storage room	Poor
605	Resorts: Pine Forest	Fridge	6810		KIC		Storage room	Poor
606	Resorts: Pine Forest	Fridge	8545		KIC		Storage room	Poor
607	Resorts: Pine Forest	Fridge	18454		KIC		Storage room	Poor
608	Resorts: Pine Forest	Fridge	20945		KIC		Storage room	Poor
609	Resorts: Pine Forest	Fridge	15157		KIC		Storage room	Poor
610	Resorts: Pine Forest	Fridge	16234		KIC		Storage room	Poor
611	Resorts: Pine Forest	Microwave	8693				Storage room	Poor
612	Resorts: Pine Forest	Ministove	22194		SALTON		Storage room	Poor
613	Resorts: Pine Forest	Ministove	NBC		Benett Reed		Storage room	Poor
614	Resorts: Pine Forest	Ministove	22000		SALTON		Storage room	Poor
615	Resorts: Pine Forest	Ministove	21586		SALTON		Storage room	Poor
616	Resorts: Pine Forest	Ministove	21413		SALTON		Storage room	Poor
617	Resorts: Pine Forest	Ministove	24451		SALTON		Storage room	Poor
618	Resorts: Pine Forest	Ministove	N/BC		SALTON		Storage room	Poor
619	Resorts: Pine Forest	Ministove	N/BC		SALTON		Storage room	Poor
620	Resorts: Pine Forest	Ministove	N/BC		DEFY		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
621	Resorts: Pine Forest	Microwave	N/BC		AIM		Storage room	Poor
622	Resorts: Pine Forest	Microwave	N/BC		DEFY		Storage room	Poor
623	Resorts: Pine Forest	Microwave	21334		LG		Storage room	Poor
624	Resorts: Pine Forest	Microwave	19232		DEFY		Storage room	Poor
625	Resorts: Pine Forest	Microwave	17505		DEFY		Storage room	Poor
626	Resorts: Pine Forest	Table	1217		Office		Storage room	Poor
627	Resorts: Pine Forest	Bedside	N/BC		Table		Storage room	Poor
628	Resorts: Pine Forest	Table	N/BC		Small		Storage room	Poor
629	Resorts: Pine Forest	Table	6327		Small		Storage room	Poor
630	Resorts: Pine Forest	Kettle	N/BC		PINEWARE		Storage room	Poor
631	Resorts: Pine Forest	Kettle	N/BC		PINEWARE		Storage room	Poor
632	Resorts: Pine Forest	Kettle	N/BC		PINEWARE		Storage room	Poor
633	Resorts: Pine Forest	Kettle	N/BC		PINEWARE		Storage room	Poor
634	Resorts: Pine Forest	Kettle	N/BC		ESSENTAILS		Storage room	Poor
635	Resorts: Pine Forest	Kettle	N/BC		SALTON		Storage room	Poor
636	Resorts: Pine Forest	Toaster	N/BC		PINEWARE		Storage room	Poor
637	Resorts: Pine Forest	Kettle	N/BC		SUNBEAM		Storage room	Poor
638	Resorts: Pine Forest	Kettle	N/BC		ESSENTAILS		Storage room	Poor
639	Resorts: Pine Forest	Kettle	N/BC		PINEWARE		Storage room	Poor
640	Resorts: Pine Forest	Kettle	N/BC		LUCKY LIFESTYLE		Storage room	Poor
641	Resorts: Pine Forest	Kettle	N/BC		MELLWARE ZAMBEZI		Storage room	Poor
642	Resorts: Pine Forest	Toaster	N/BC		SUNBEAM		Storage room	Poor
643	Resorts: Pine Forest	Toaster	N/BC		COUNTER POINT		Storage room	Poor
644	Resorts: Pine Forest	Microwave	21235		DEFY		Storage room	Poor
645	Resorts: Pine Forest	Ministove	N/BC		SALTON		Storage room	Poor
646	Resorts: Pine Forest	Ministove	24032		SALTON		Storage room	Poor
647	Resorts: Pine Forest	Ministove	22110		SALTON		Storage room	Poor
648	Resorts: Pine Forest	Ministove	21556		SALTON		Storage room	Poor
649	Resorts: Pine Forest	Ministove	N/BC		SUNBEAM		Storage room	Poor
650	Resorts: Pine Forest	Ministove	N/BC		SALTON		Storage room	Poor
651	Resorts: Pine Forest	Ministove	19591		SUNBEAM		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
652	Resorts: Pine Forest	Ministove	23943		SALTON		Storage room	Poor
653	Resorts: Pine Forest	Ministove	21592		SUNBEAM		Storage room	Poor
654	Resorts: Pine Forest	Ministove	N/BC		SALTON		Storage room	Poor
655	Resorts: Pine Forest	Microwave	17504		DEFY		Storage room	Poor
656	Resorts: Pine Forest	Microwave	21234		DEFY		Storage room	Poor
657	Resorts: Pine Forest	Ministove	21249		SUNBEAM		Storage room	Poor
658	Resorts: Pine Forest	Stove	N/BC		TWO PLATE		Storage room	Poor
659	Resorts: Pine Forest	Ministove	N/BC		BENETT READ		Storage room	Poor
660	Resorts: Pine Forest	Double Door	N/BC		WOODEN		Storage room	Poor
661	Resorts: Pine Forest	COMPRESSOR	104				Storage room	Poor
662	Resorts: Pine Forest	Computer Box	1015		UPS		Storage room	Poor
663	Resorts: Pine Forest	Computer Box	1044		EPSIDON		Storage room	Poor
664	Resorts: Pine Forest	Stove	N/BC		TWO PLATE		Storage room	Poor
665	Resorts: Pine Forest	Computer Screen	8539		GAINT		Storage room	Poor
666	Resorts: Pine Forest	Computer Screen	N/BC		GAINT		Storage room	Poor
667	Resorts: Pine Forest	Grass Cutter	17031		YAMAHA		Storage room	Poor
668	Resorts: Pine Forest	Fridge	19833		HISENSE		Canteen	Poor
669	Resorts: Pine Forest	Fridge	15150		TELEFUNKEN		Canteen	Poor
670	Resorts: Pine Forest	Microwave	19211		DEFY		Canteen	Poor
671	Resorts: Pine Forest	Vacuum Cleaner	18915		WAP		Canteen	Poor
672	Resorts: Pine Forest	Fridge	8629		KIC		Canteen	Poor
673	Resorts: Pine Forest	Chair	14692		WOODEN		Canteen	Poor
674	Resorts: Pine Forest	Chair	14920		WOODEN		Canteen	Poor
675	Resorts: Pine Forest	Chair	14626		WOODEN		Canteen	Poor
676	Resorts: Pine Forest	Heater	20533		ECONO		Canteen	Poor
677	Resorts: Pine Forest	Heater	19958		ECONO		Canteen	Poor
678	Resorts: Pine Forest	Heater	21607		ECONO		Canteen	Poor
679	Resorts: Pine Forest	Heater	19356		ECONO		Canteen	Poor
680	Resorts: Pine Forest	Heater	19970		ECONO		Canteen	Poor
681	Resorts: Pine Forest	Heater	21268		ECONO		Canteen	Poor
682	Resorts: Pine Forest	Projector	1268		3 M		Canteen	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
683	Resorts: Pine Forest	Chair	11452		WOODEN		Canteen	Poor
684	Resorts: Pine Forest	Office Chair	19669		PLASTIC		Canteen	Poor
685	Resorts: Pine Forest	Heater	19964		ECONO		Canteen	Poor
686	Resorts: Pine Forest	Heater 00017	17		ECONO		Canteen	Poor
687	Resorts: Pine Forest	Heater 01107	1107		ECONO		Canteen	Poor
688	Resorts: Pine Forest	Chair	14051		WOODEN		Canteen	Poor
689	Resorts: Pine Forest	Chair	14015		WOODEN		Canteen	Poor
690	Resorts: Pine Forest	Chair	14329		WOODEN		Canteen	Poor
691	Resorts: Pine Forest	Chair	14323		WOODEN		Canteen	Poor
692	Resorts: Pine Forest	Fridge	8513		KIC		Canteen	Poor
693	Resorts: Pine Forest	Ministove	24947		SALTON		Canteen	Poor
694	Resorts: Pine Forest	Ministove	19598		SALTON		Canteen	Poor
695	Resorts: Pine Forest	Ministove	N/BC		SALTON		Canteen	Poor
696	Resorts: Pine Forest	Ministove	22227		SALTON		Canteen	Poor
697	Resorts: Pine Forest	Chair	1214		STEEL		Storage room	Poor
698	Resorts: Pine Forest	Locker	N/BC		STEEL		Storage room	Poor
699	Resorts: Pine Forest	Locker	1238		STEEL		Storage room	Poor
700	Resorts: Pine Forest	Heater	N/BC		ECONO		Canteen	Poor
701	Resorts: Pine Forest	Table	11314				Storage room	Poor
702	Resorts: Pine Forest	Table	14306				Storage room	Poor
703	Resorts: Pine Forest	Table	N/BC				Storage room	Poor
704	Resorts: Pine Forest	Vacuum Cleaner	9820		ELECTROLUX		Storage room	Poor
705	Resorts: Pine Forest	Heater	20599		ECONO		Canteen	Poor
706	Resorts: Pine Forest	Heater	21313		ECONO		Canteen	Poor
707	Resorts: Pine Forest	Fridge	18683		SUNBEAM		Canteen	Poor
708	Resorts: Pine Forest	Door	6		WOODEN		Storage room	Poor
709	Resorts: Pine Forest	Ministove	15555		AIM		Canteen	Poor
710	Resorts: Pine Forest	Ministove	24035		SALTON		Canteen	Poor
711	Resorts: Pine Forest	Ministove	N/BC		SALTON		Canteen	Poor
712	Resorts: Pine Forest	Ministove	N/BC		SALTON		Canteen	Poor
713	Resorts: Pine Forest	Ministove	23998		BENNET READ		Canteen	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
714	Resorts: Pine Forest	Ministove	N/BC		SALTON		Canteen	Poor
715	Resorts: Pine Forest	Ministove	24067		SALTON		Canteen	Poor
716	Resorts: Pine Forest	Ministove	30055		SALTON		Canteen	Poor
717	Resorts: Pine Forest	Table	N/BC				Storage room	Poor
718	Resorts: Pine Forest	Ministove	N/BC		BENNET READ		Canteen	Poor
719	Resorts: Pine Forest	Fan	20284		ELEMENTS		Storage room	Poor
720	Resorts: Pine Forest	Mini Table	14865		WOODEN		Storage room	Poor
721	Resorts: Pine Forest	Motor	N/BC		IDEAL POWER		Storage room	Poor
722	Resorts: Pine Forest	Safe	N/BC		STEEL		Storage room	Poor
723	Resorts: Pine Forest	Table	N/BC		STEEL		Storage room	Poor
724	Resorts: Pine Forest	Ministove	15507		AIM		Canteen	Poor
725	Resorts: Pine Forest	Double Door	N/BC		WOODEN		Storage room	Poor
726	Resorts: Pine Forest	Double Door	N/BC		WOODEN		Storage room	Poor
727	Resorts: Pine Forest	Double Door	N/BC		WOODEN		Storage room	Poor
728	Resorts: Pine Forest	Ministove	18215		SUNBEAM		Canteen	Poor
729	Resorts: Pine Forest	Beds side wardrobe	6086		WOODEN		Storage room	Poor
730	Resorts: Pine Forest	Small Table	22130		WOODEN		Storage room	Poor
731	Resorts: Pine Forest	Petrol Saag	15070		STIHL		Storage room	Poor
732	Resorts: Pine Forest	Lawnmower	N/BC		BRIGGS		Storage room	Poor
733	Resorts: Pine Forest	Fridge	15156		TELEFUNKEN		Canteen	Poor
734	Resorts: Pine Forest	Wheateater	22983		STIHL		Storage room	Poor
735	Resorts: Pine Forest	Wheateater	N/BC		STIHL		Storage room	Poor
736	Resorts: Pine Forest	Wheateater	N/BC		STIHL		Storage room	Poor
737	Resorts: Pine Forest	Wheateater	16290		STIHL		Storage room	Poor
738	Resorts: Pine Forest	Wheateater	N/BC				Storage room	Poor
739	Resorts: Pine Forest	Vacuum Cleaner	N/BC		ELECTRONICS		Storage room	Poor
740	Resorts: Pine Forest	Bank	N/BC		ENKEL		Storage room	Poor
741	Resorts: Pine Forest	Bank	N/BC		ENKEL		Storage room	Poor
742	Resorts: Pine Forest	Printer	1083		HP		Storage room	Poor
743	Resorts: Pine Forest	Computer Screen	N/BC		MECER		Storage room	Poor
744	Resorts: Pine Forest	Banit	1043		SYSTEM		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
745	Resorts: Pine Forest	Chair	N/BC		WOODEN		Storage room	Poor
746	Resorts: Pine Forest	Bank	N/BC		BIG		Storage room	Poor
747	Resorts: Pine Forest	Bank	14360		WOODEN		Storage room	Poor
748	Resorts: Pine Forest	Bank	14637		WOODEN		Storage room	Poor
749	Resorts: Pine Forest	Bed	14629		WOODEN		Storage room	Poor
750	Resorts: Pine Forest	Small Cupboard	N/BC		WOODEN		Storage room	Poor
751	Resorts: Pine Forest	Vacuum Cleaner	5219		VALTERS		Storage room	Poor
752	Resorts: Pine Forest	Chair	14430		WOODEN		Storage room	Poor
753	Resorts: Pine Forest	Table	N/BC		STEEL		Storage room	Poor
754	Resorts: Pine Forest	Small Table	14865		WOODEN		Storage room	Poor
755	Resorts: Pine Forest	Chair	19669		OFFICE		Storage room	Poor
756	Resorts: Pine Forest	TV	6674		TEDELEX		Swimmngpool store room	Poor
757	Resorts: Pine Forest	TV	8587		TEDELEX		Swimmngpool store room	Poor
758	Resorts: Pine Forest	TV	8535		TEDELEX		Swimmngpool store room	Poor
759	Resorts: Pine Forest	TV	20309		TEDELEX		Swimmngpool store room	Poor
760	Resorts: Pine Forest	TV	10575		TEDELEX		Swimmngpool store room	Poor
761	Resorts: Pine Forest	TV	6876		TEDELEX		Swimmngpool store room	Poor
762	Resorts: Pine Forest	TV	18676		TEDELEX		Swimmngpool store room	Poor
763	Resorts: Pine Forest	TV	8557		TEDELEX		Swimmngpool store room	Poor
764	Resorts: Pine Forest	TV	8657		TEDELEX		Swimmngpool store room	Poor
765	Resorts: Pine Forest	TV	8526		TEDELEX		Swimmngpool store room	Poor
766	Resorts: Pine Forest	TV SMALL	17034		TEDELEX		Swimmngpool store room	Poor
767	Resorts: Pine Forest	TV	8674		TEDELEX		Swimmngpool store room	Poor
768	Resorts: Pine Forest	TV	8568		TEDELEX		Swimmngpool store room	Poor
769	Resorts: Pine Forest	TV	8552		TEDELEX		Swimmngpool store room	Poor
770	Resorts: Pine Forest	TV	7499		TEDELEX		Swimmngpool store room	Poor
771	Resorts: Pine Forest	TV	8667		TEDELEX		Swimmngpool store room	Poor
772	Resorts: Pine Forest	TV	N/BC		GAINT		Swimmngpool store room	Poor
773	Resorts: Pine Forest	TV	8591		TEDELEX		Swimmngpool store room	Poor
774	Resorts: Pine Forest	TV	8628		TEDELEX		Swimmngpool store room	Poor
775	Resorts: Pine Forest	TV	6880		TEDELEX		Swimmngpool store room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
776	Resorts: Pine Forest	TV	10573		TEDELEX		Swimmngpool store room	Poor
777	Resorts: Pine Forest	TV	8682		TEDELEX		Swimmngpool store room	Poor
778	Resorts: Pine Forest	TV	6874		TEDELEX		Swimmngpool store room	Poor
779	Resorts: Pine Forest	TV	20301		TEDELEX		Swimmngpool store room	Poor
780	Resorts: Pine Forest	TV BIG	18375		DAWOO		Swimmngpool store room	Poor
781	Resorts: Pine Forest	TV	9775		TEDELEX		Swimmngpool store room	Poor
782	Resorts: Pine Forest	TV	8576		TEDELEX		Swimmngpool store room	Poor
783	Resorts: Pine Forest	TV	8648		TEDELEX		Swimmngpool store room	Poor
784	Resorts: Pine Forest	TV	8623		TEDELEX		Swimmngpool store room	Poor
785	Resorts: Pine Forest	TV	8669		TEDELEX		Swimmngpool store room	Poor
786	Resorts: Pine Forest	TV	8561		TEDELEX		Swimmngpool store room	Poor
787	Resorts: Pine Forest	TV	N/BC		TEDELEX		Swimmngpool store room	Poor
788	Resorts: Pine Forest	Computer Screen	158843		SAMTRON		Storage room	Poor
789	Resorts: Pine Forest	Computer Screen	12129		RECTRON		Storage room	Poor
790	Resorts: Pine Forest	Computer Screen	6795		LG		Storage room	Poor
791	Resorts: Pine Forest	Computer Screen	1054		XYLO		Storage room	Poor
792	Resorts: Pine Forest	Computer Screen	N/BC		SAMTRON		Storage room	Poor
793	Resorts: Pine Forest	Chair	14300		WOODEN		Storage room	Poor
794	Resorts: Pine Forest	Chair	16242		WOODEN		Storage room	Poor
795	Resorts: Pine Forest	Chair	14195		WOODEN		Storage room	Poor
796	Resorts: Pine Forest	Chair	16895		WOODEN		Storage room	Poor
797	Resorts: Pine Forest	Chair	14072		WOODEN		Storage room	Poor
798	Resorts: Pine Forest	Chair	14935		WOODEN		Storage room	Poor
799	Resorts: Pine Forest	Chair	14445		WOODEN		Storage room	Poor
800	Resorts: Pine Forest	Chair	19480		WOODEN		Storage room	Poor
801	Resorts: Pine Forest	Patio Door	24		WOODEN		Storage room	Poor
802	Resorts: Pine Forest	Patio Door	1114		WOODEN		Storage room	Poor
803	Resorts: Pine Forest	Patio Door	20		WOODEN		Storage room	Poor
804	Resorts: Pine Forest	Patio Door	1110		WOODEN		Storage room	Poor
805	Resorts: Pine Forest	Patio Door	16		WOODEN		Storage room	Poor
806	Resorts: Pine Forest	Patio Door	22		WOODEN		Storage room	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
807	Resorts: Pine Forest	Patio Door	1112		WOODEN		Storage room	Poor
808	Resorts: Pine Forest	Patio Door	32		WOODEN		Storage room	Poor
809	Resorts: Pine Forest	Patio Door	28		WOODEN		Storage room	Poor
810	Resorts: Pine Forest	Patio Door	23		WOODEN		Storage room	Poor
811	Resorts: Pine Forest	Patio Door	30		WOODEN		Storage room	Poor
812	Resorts: Pine Forest	Patio Door	31		WOODEN		Storage room	Poor
813	Resorts: Pine Forest	Patio Door	N/BC		WOODEN		Storage room	Poor
814	Resorts: Pine Forest	Patio Door	N/BC		WOODEN		Storage room	Poor
815	Resorts: Pine Forest	Patio Door	N/BC		WOODEN		Storage room	Poor
816	Resorts: Pine Forest	Bedside Table	17895		WOODEN		Storage room	Poor
817	Resorts: Pine Forest	Fax	11871		MACHINE		Storage room	Poor
818	Resorts: Pine Forest	Blaser	N/BC		GROOT		Storage room	Poor
819	Resorts: Pine Forest	Blaser	N/BC		GROOT		Storage room	Poor
820	Resorts: Pine Forest	Wheateater	N/BC				Storage room	Poor
821	Resorts: Pine Forest	Chair	1482		WOODEN		Office storage room	Poor
822	Resorts: Pine Forest	Fridge	19508		KIC		Office storage room	Poor
823	Resorts: Pine Forest	Kitchen cupboard	6078		WOODEN		A16	Poor
824	Resorts: Pine Forest	Small Table	23999		WOODEN		A16	Poor
825	Resorts: Pine Forest	Small Table	16111		WOODEN		A16	Poor
826	Resorts: Pine Forest	Big Table	14117		WOODEN		A16	Poor
827	Resorts: Pine Forest	Big Table	14947		WOODEN		A16	Poor
828	Resorts: Pine Forest	Bedroom cupboard	1622		WOODEN		A16	Poor
829	Resorts: Pine Forest	Single Bed	14475		WOODEN		A16	Poor
830	Resorts: Pine Forest	Mini Stove	N/BC		AIM		A16	Poor
831	Resorts: Pine Forest	Small Table	N/BC		WOODEN		A16	Poor
832	Resorts: Pine Forest	Enkel Deur	58		WOODEN		B14	Poor
833	Resorts: Pine Forest	Bedroom cupboard	N/BC		WOODEN		B14	Poor
834	Resorts: Pine Forest	Bedroom cupboard	20959		WOODEN		B14	Poor
835	Resorts: Pine Forest	Kitchen cupboard	14471		WOODEN		B14	Poor
836	Resorts: Pine Forest	Bed	6300		WOODEN		B14	Poor
837	Resorts: Pine Forest	Double Bed	18446		STEEL		B14	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
838	Resorts: Pine Forest	Bed	18658		WOODEN		B14	Poor
839	Resorts: Pine Forest	Bed (DOUBLE BUNKS)	16269		STEEL		A17	Poor
840	Resorts: Pine Forest	Fridge	22182		HISEBSE		A17	Poor
841	Resorts: Pine Forest	Bank	24020		ENKEL		A17	Poor
842	Resorts: Pine Forest	Bank	20552		ENKEL		A17	Poor
843	Resorts: Pine Forest	Bank	22216		ENKEL		A17	Poor
844	Resorts: Pine Forest	Bank	N/BC		ENKEL		A17	Poor
845	Resorts: Pine Forest	Bank	20579		ENKEL		A17	Poor
846	Resorts: Pine Forest	Bank	11353		ENKEL		A17	Poor
847	Resorts: Pine Forest	Bank	19603		ENKEL		A17	Poor
848	Resorts: Pine Forest	Bank	N/BC		DOUBLE		A17	Poor
849	Resorts: Pine Forest	Table	14142		GROOT		A17	Poor
850	Resorts: Pine Forest	Kitchen cupboard	N/BC		WOODEN		A17	Poor
851	Resorts: Pine Forest	Enkel Bed	14345		WOODEN		A17	Poor
852	Resorts: Pine Forest	Kitchen cupboard	16128		WOODEN		A18	Poor
853	Resorts: Pine Forest	Bedroom cupboard	17540		WOODEN		A18	Poor
854	Resorts: Pine Forest	Bed Single	N/BC		WOODEN		A18	Poor
855	Resorts: Pine Forest	Bed Single	N/BC		WOODEN		A19	Poor
856	Resorts: Pine Forest	Bed Single	N/BC		WOODEN		A19	Poor
857	Resorts: Pine Forest	Bed Single	14555		WOODEN		A19	Poor
858	Resorts: Pine Forest	Chair	14009		WOODEN		A19	Poor
859	Resorts: Pine Forest	Chair	14456		WOODEN		A19	Poor
860	Resorts: Pine Forest	Chair	14259		WOODEN		A19	Poor
861	Resorts: Pine Forest	Bedside Table	22199		WOODEN		A19	Poor
862	Resorts: Pine Forest	Kitchen cupboard	14177		WOODEN		A19	Poor
863	Resorts: Pine Forest	Big Stove	N/BC		DEFY		A19	Poor
864	Resorts: Pine Forest	Table	17010		WOODEN		A19	Poor
865	Resorts: Pine Forest	Bedroom cupboard	8413		WOODEN		A20	Poor
866	Resorts: Pine Forest	Table	14972		WOODEN		A20	Poor
867	Resorts: Pine Forest	Small Table	14039		WOODEN		A20	Poor
868	Resorts: Pine Forest	Table	14003		WOODEN		A20	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
869	Resorts: Pine Forest	Chair	17018		WOODEN		A20	Poor
870	Resorts: Pine Forest	Table Small	6069		WOODEN		A20	Poor
871	Resorts: Pine Forest	Chair	14532		WOODEN		A20	Poor
872	Resorts: Pine Forest	Chair	16002		WOODEN		A20	Poor
873	Resorts: Pine Forest	Bed Single	14042		WOODEN		A20	Poor
874	Resorts: Pine Forest	Bed Single	6583		WOODEN		A20	Poor
875	Resorts: Pine Forest	Bed Single	N/BC		WOODEN		A20	Poor
876	Resorts: Pine Forest	Bed Single	6824		WOODEN		A20	Poor
877	Resorts: Pine Forest	Bed Single	14005		WOODEN		A20	Poor
878	Resorts: Pine Forest	Chair	17009		WOODEN		A20	Poor
879	Resorts: Pine Forest	Chair	14454		WOODEN		A20	Poor
880	Resorts: Pine Forest	Bedroom cupboard	8629		WOODEN		A21	Poor
881	Resorts: Pine Forest	Kitchen cupboard	6139		WOODEN		A21	Poor
882	Resorts: Pine Forest	Bed Single	14364		WOODEN		G25	Poor
883	Resorts: Pine Forest	Bed Single	14827		WOODEN		G25	Poor
884	Resorts: Pine Forest	Chair	11402		WOODEN		G25	Poor
885	Resorts: Pine Forest	Chair	14023		WOODEN		G25	Poor
886	Resorts: Pine Forest	Bedside Table	14752		WOODEN		G25	Poor
887	Resorts: Pine Forest	Bedside Table	14734		WOODEN		G25	Poor
888	Resorts: Pine Forest	Bed Single	14037		WOODEN		G25	Poor
889	Resorts: Pine Forest	Enkel bank	17507		WOODEN		G25	Poor
890	Resorts: Pine Forest	Enkel bank	19441		WOODEN		G25	Poor
891	Resorts: Pine Forest	Double bank	18484		WOODEN		G25	Poor
892	Resorts: Pine Forest	Enkel bank	19619		WOODEN		G25	Poor
893	Resorts: Pine Forest	Enkel bank	19699		WOODEN		G25	Poor
894	Resorts: Pine Forest	Double bank	N/BC		WOODEN		G25	Poor
895	Resorts: Pine Forest	Enkel bank	20595		WOODEN		E3	Poor
896	Resorts: Pine Forest	Double bank	20536		WOODEN		E3	Poor
897	Resorts: Pine Forest	Bedroom cupboard	8426		WOODEN		E3	Poor
898	Resorts: Pine Forest	Enkel Bank	20600		WOODEN		E3	Poor
899	Resorts: Pine Forest	Enkel bank	30049		WOODEN		E3	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
900	Resorts: Pine Forest	Chair	14297		WOODEN		Draadhok 2	Poor
901	Resorts: Pine Forest	Chair	14831		WOODEN		Draadhok 2	Poor
902	Resorts: Pine Forest	Chair	11476		WOODEN		Draadhok 2	Poor
903	Resorts: Pine Forest	Office Chair	19679				Draadhok 2	Poor
904	Resorts: Pine Forest	Chair	14595		WOODEN		Draadhok 2	Poor
905	Resorts: Pine Forest	Chair	14062		WOODEN		Draadhok 2	Poor
906	Resorts: Pine Forest	Chair	14328		WOODEN		Draadhok 2	Poor
907	Resorts: Pine Forest	Chair	14547		WOODEN		Draadhok 2	Poor
908	Resorts: Pine Forest	Chair	14303		WOODEN		Draadhok 2	Poor
909	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
910	Resorts: Pine Forest	Chair	14432		WOODEN		Draadhok 2	Poor
911	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
912	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
913	Resorts: Pine Forest	Chair	14216		WOODEN		Draadhok 2	Poor
914	Resorts: Pine Forest	Chair	14006		WOODEN		Draadhok 2	Poor
915	Resorts: Pine Forest	Chair	14840		WOODEN		Draadhok 2	Poor
916	Resorts: Pine Forest	Chair	14507		WOODEN		Draadhok 2	Poor
917	Resorts: Pine Forest	Chair	14318		WOODEN		Draadhok 2	Poor
918	Resorts: Pine Forest	Chair	14201		WOODEN		Draadhok 2	Poor
919	Resorts: Pine Forest	Chair	14518		WOODEN		Draadhok 2	Poor
920	Resorts: Pine Forest	Chair	14777		WOODEN		Draadhok 2	Poor
921	Resorts: Pine Forest	Chair	16270		WOODEN		Draadhok 2	Poor
922	Resorts: Pine Forest	Chair	14696		WOODEN		Draadhok 2	Poor
923	Resorts: Pine Forest	Chair	14305		WOODEN		Draadhok 2	Poor
924	Resorts: Pine Forest	Chair	14559		WOODEN		Draadhok 2	Poor
925	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
926	Resorts: Pine Forest	Chair	14139		WOODEN		Draadhok 2	Poor
927	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
928	Resorts: Pine Forest	Chair	17889		WOODEN		Draadhok 2	Poor
929	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
930	Resorts: Pine Forest	Chair	16225		WOODEN		Draadhok 2	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
931	Resorts: Pine Forest	Chair	11424		WOODEN		Draadhok 2	Poor
932	Resorts: Pine Forest	Chair	14313		WOODEN		Draadhok 2	Poor
933	Resorts: Pine Forest	Chair	16858		WOODEN		Draadhok 2	Poor
934	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
935	Resorts: Pine Forest	Chair	N/BC		WOODEN		Draadhok 2	Poor
936	Resorts: Pine Forest	Triple Chair	18359		WOODEN		Draadhok 2	Poor
937	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
938	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
939	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
940	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
941	Resorts: Pine Forest	Triple Chair	11367		WOODEN		Draadhok 2	Poor
942	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
943	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
944	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
945	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
946	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
947	Resorts: Pine Forest	Triple Chair	N/BC		WOODEN		Draadhok 2	Poor
948	Resorts: Pine Forest	Triple Chair	11371		WOODEN		Draadhok 2	Poor
949	Resorts: Pine Forest	Fridge	8645		KIC		Draadhok 2	Poor
950	Resorts: Pine Forest	Fridge	20946		KIC		Draadhok 2	Poor
951	Maintenance	5 X undercounter geysers	N/A		Various		Maintenance Stores	Poor
952	Maintenance	Split Type airconditioners	N/A		Various		Maintenance Stores	Poor
953	Maintenance	Amana Air conditioner	N/A		Various		Maintenance Stores	Poor
954	Maintenance	Ryobi high pressure wash	N/A		Various		Maintenance Stores	Poor
955	Water & Sewer	Steel Table	No Barcode	None	unkown	unkown	ST /STORM Depot	Poor
956	Water & Sewer	Steel	No Barcode	None	unkown	unkown	ST /STORM Depot	Poor
957	Water & Sewer	Steel Table	No Barcode	None	unkown	unkown	ST /STORM Depot	Poor
958	Water & Sewer	Vehicle	No Barcode	None	unkown	unkown	ODB Stores	Poor
959	Water & Sewer	Steel	No Barcode	None	unkown	unkown	Ceres WWTW	Poor
960	Water & Sewer	Trailer	CT 11042	CT 11042	unkown	unkown	Ceres WWTW	Poor
961	Water & Sewer	Steel Structure	No Barcode	None	unkown	unkown	PAH Stores	Poor

Num	Department	Description of asset	Barcode	Serial number	Model /brand	Carrying value	Current location	Condition
962	Water & Sewer	Steel	No Barcode	None	unkown	unkown	PAH Stores	Poor
963	Water & Sewer	Concrete	No Barcode	None	unkown	unkown	PAH Stores	Poor
964	Water & Sewer	Steel	No Barcode	None	unkown	unkown	PAH Stores	Poor
965	Water & Sewer	Pump	No Barcode	None	unkown	unkown	PAH Stores	Poor
966	Water & Sewer	Steel	No Barcode	None	unkown	unkown	PAH Stores	Poor
967	Water & Sewer	Steel	No Barcode	None	unkown	unkown	PAH Stores	Poor
968	Water and Sewerage	Pump Switchboard	No Barcode	None	Unknown	unkown	Tulbagh Waterworks	Poor
969	Water and Sewerage	Non Return Valve	No Barcode	None	Unknown	unkown	Tulbagh Waterworks	Poor
970	Water and Sewerage	50mm Water Meter	No Barcode	None	Unknown	unkown	Tulbagh Waterworks	Poor
971	Water and Sewerage	Scale	15032	None	Unknown	unkown	Tulbagh Sewerworks	Poor
972	Water and Sewerage	Scale	17446	None	Unknown	unkown	Tulbagh Sewerworks	Poor
973	Water and Sewerage	Dewatering Building Swit	No Barcode	None	Unknown	unkown	Tulbagh Sewerworks	Poor
974	Water and Sewerage	Desk	No Barcode	None	Unknown	unkown	Wolseley Depot	Poor
975	Water and Sewerage	DB Board	No Barcode	None	Unknown	unkown	Wolseley Depot Store	Poor
976	Water and Sewerage	DB Box	No Barcode	None	Unknown	unkown	Hamlet depot	Poor
977	Water and Sewerage	Screw	No Barcode	None	Unknown	unkown	Hamlet depot	Poor

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN / TO: Municipal Manager

VAN / FROM: Director: Finance

DATUM / DATE: 29 September 2026

VERW. / REF.:

2026/2027 ADJUSTMENT BUDGET FOR CONSIDERATION

1. PURPOSE

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

2. LEGAL FRAMEWORK

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

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

(2) An adjustments budget—

- (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

- (f) *may correct any errors in the annual budget; and*
- (g) *may provide for any other expenditure within a prescribed framework.*
- (3) *An adjustments budget must be in a prescribed form.*
- (4) *Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.*
- (5) *When an adjustments budget is tabled, it must be accompanied by—*
 - (a) *an explanation how the adjustments budget affects the annual budget;*
 - (b) *a motivation of any material changes to the annual budget;*
 - (c) *an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and*
 - (d) *any other supporting documentation that may be prescribed.*
- (6) *Municipal tax and tariffs may not be increased during a financial year.*
- (7) *Sections 22 (b), 23 (3) and 24 (3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.”*

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

“Timeframes for tabling of adjustments budgets

23. (1) *An adjustment budget referred to in Section 28(2)(b),(d) and (f) of the act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.*
- (2) *Only one adjustment budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub regulation (3) applies.*
- (3) *If a national or provincial adjustments budgets allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.*
- (4) *An adjustments budgets referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred and within the time period set in section 29(3) of the Act.*

- (5) *An adjustment budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council **by 25 August of the financial year following the financial year to which the roll-overs relate.***
- (6) *An adjustment budget contemplated in section 28(2)(g) of the Act may only authorise unauthorised expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –*
 - a) *dealt with as part of the adjustment budget contemplated in sub regulation (1); and*
 - b) *a special adjustment budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the Act.”*

2 PROGRESSES TO DATE

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

3. DISCUSSION

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

4. RECOMMENDATION

- a) That Council approves the 2026/2027 adjustments budget of Witzenberg Municipality, as contained in the accompanying budget documentation, including the following prescribed budget tables:
 - i. Table B1 – Budget Summary;
 - ii. Table B2 – Adjustments Budget Financial Performance by Standard Classification;
 - iii. Table B3 – Budgeted Financial Performance by Vote;
 - iv. Table B4 – Adjustments Budget Financial Performance by Revenue Source; and
 - v. Table B5 – Budgeted Capital Expenditure by Vote, Standard Classification and Funding.

Submitted for consideration.

HJ Kritzingen
DIRECTOR: FINANCE



Medium Term Revenue and Expenditure Framework

Adjustments Budget
2026/2027 to 2028/2029

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
AFS – Annual Financial Statements.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
CFO – Chief Financial Officer
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality
IUSP – Informal Settlements Upgrading Partnership Grant
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principal piece of legislation relating to municipal financial management.
MIG – Municipal Infrastructure Grant
MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.
NT – National Treasury
Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.
Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
R&M – Repairs and maintenance on property, plant and equipment.
SCM – Supply Chain Management.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.
Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, expenditure without, or in excess of, an approved budget.
Virement – A transfer of budget.
Virement Policy – The policy that sets out the rules for budget transfers.
<p>Vote – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved:</p> <ul style="list-style-type: none"> • Budget & Treasury Office – Director: Financial services • Civil Services - Director: Technical services • Community & Social Services – Director: Community services • Corporate Services – Director: Corporate services • Electro Technical Services - Director: Technical services • Executive & Council – Municipal Manager • Housing– Director: Community services • Planning - Director: Technical services • Public Safety– Director: Community services • Sport & Recreation– Director: Community services

PART 1 – ADJUSTMENTS BUDGET

Section 1 – Mayor’s Report

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

Introduction

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

This adjustment budget seeks to adjust and include additional funding received as well as the inclusion of the Eskom Capacity Upgrades. It further seeks to correct the expenditure and income line items for Library Services & Housing Expenditure. It is drafted in terms of the requirements of the MFMA and seeks to adhere to the stipulations of section 28 of the MFMA.

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

Tabling

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

COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Section 2 – Resolutions

ADJUSTMENTS MTREF 2026/2027

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

RECOMMENDATION:

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2026/2027 as set out in the budget documents attached be approved:
 - i. Table B1 - Budget summary;
 - ii. Table B2 - Adjustments Budget Financial Performance (by standard classification);
 - iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote;
 - iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
 - v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.
- (b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

Section 3 – Executive Summary

3.1 Introduction

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

Capital budget

No Capital Budget Adjustment required.

Operational Budget

Operating Revenue Budget Adjustments

Department	Item Description	Project	Amount
Environmental	Transfers & Subsidies	Disaster Management	R 4 347 826
Environmental	Surcharges & Taxes	Disaster Management	R 652 174
Electricity	Service Charges - Electricity	Municipal Income	R 21 235 782
Library	Transfers & Subsidies	Municipal Income	(R 12 480 609)
Library	Service Charges	Municipal Income	R 12 480 609
Housing	Transfers & Subsidies	Municipal Income	(R 11 782 609)
Housing	Construction Revenue	Municipal Income	R 11 782 609
Total			R 26 235 782

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

1. **Environmental Protection - Typical Work Streams Disaster Management:** Municipal Disaster Response Grant allocated to the municipality for flood intervention repairs.
2. **Electricity** – Additional realistic, anticipated revenue expected as result of the Eskom upgrades of capacitors to Bon Cretion substation
3. **Library** – Correction of Library line items. Reclassification from Transfers & subsidies to Sales & Goods & Services.
4. **Housing** – Correction of Housing line items. Reclassification from Transfers & subsidies to Construction Revenue.

In summary the operational budget has been adjusted as follow:

Operating Expenditure Budget Adjustments

Department	Item Description	Project	Amount
Environmental Protection	Contracted Services	Disaster Management	R 4 347 826
Electricity	Contracted Services	Municipal Running Cost	R 21 235 782
Housing	Transfers & Subsidies	Municipal Running Cost	(R 11 782 609)
Housing	Construction Cost	Municipal Running Cost	R 11 782 609
Total			R 25 583 608

Motivation for Expenditure adjustments:

1. **Environmental Protection - Typical Work Streams Disaster Management:** Municipal Disaster Response Grant allocated to the municipality for flood intervention repairs.
2. **Electricity:** Expenditure realised in respect of prepayment made to Eskom for the upgrade of capacitors at Bon Cretion.
3. **Housing:** Correction of Housing line items. Reclassification from Transfers & subsidies to Construction Cost

Balance Sheet Adjustments

Department	Item Description	Project	Amount
Electricity	Prepayment-Maintenance Contracts	Main Ledger	R 24 421 148
Electricity	Payments Received in advance	Main Ledger	-R 24 421 148
Total			Nil

Reasons For Balance Sheet Adjustment

1. Recognition of Prepayment made to Eskom for the upgrade of capacitors at Bon Cretion
 2. Recognition of Prepayment receivable from customers for the upgrade of capacitors at Bon Cretion
- 3.2 Provision of basic services:** The provision of basic services will be improved by the approval of the adjustment budget.
- 3.3 Effect of the adjustment budget**
- 3.3.1 Service delivery and budget implementation plan**
Except for the adjustment of the monthly revenue and expenditure targets, the impact to the SDBIP in terms of target adjustments is highlighted in SDBIP report.
- 3.3.2 Service delivery agreements**
None
- 3.3.3 Medium term revenue and expenditure framework**
The impact to the outer years is minimal.
- 3.3.4 Long term financial sustainability**
It is anticipated that the approval of the adjustment budget will have no material effect on the long-term financial sustainability of the municipality.
- 3.4 Adjustment highlights**
The adjustments budget seeks to comply with section 28 of the MFMA. Therefore, all adjustments are discussed according to the relevant sub-sections of Section 28 of the MFMA.
- 3.4.1 Correction of expenditure.**
No material items

3.4.2 Appropriation of additional revenues

Additional Allocations for Disaster Relief and additional anticipated revenue from Service Chargers Electricity.

3.4.3 Authorisation of unforeseen and unavoidable expenditure

No material items.

3.4.4 Utilisation of project savings between votes

No material items.

3.4.5 Correction of errors in annual budget

No material items.

3.4.6 Roll-over of unspent funds

None

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Adjustments to budget assumptions

Revenue

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

Expenditure

None

Section 5 – Adjustments to budget funding

5.1 Summary of the impact of the adjustments budget

5.1.1 Funding of operating and capital expenditure

The Budget remains funded by realistic, anticipated revenues and cash backed accumulated reserves

5.1.2 Financial plans

No amendments.

5.1.3 Reserves

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

5.1.4 Financial sustainability of the municipality

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

5.2 Expenditure funded in accordance with MFMA section 18

No additional new loans included in the budget.

5.3 Adjustments to collection levels estimated

No Adjustments required

5.4 Adjustments to the monetary investments

No major adjustments.

5.5 Adjustments to contributions and donations in cash or in-kind

None

5.6 Adjustments related to proceeds from the sale of assets

None

5.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;

None

5.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus

None

5.9 Adjustments related to new proposed loans to be raised in the budget year

None

Section 6 – Adjustments to expenditure on allocations and grant programmes

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

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

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

None.

Section 9 – Adjustments to service delivery and budget implementation plan

9.1 Quarterly service delivery targets and performance indicators in the SDBIP

No adjustments were made to any non-financial indicators.

9.2 Key financial indicators

No adjustments were made to the key financial indicators.

9.3 Monthly targets for revenue, expenditure and cash flow

No major adjustments

Section 10 Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of Witzenberg Municipality

Signature _____

Date _____

WC022 Witzenberg - Table B1 Consolidated Adjustments Budget Summary - 29/09/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	127 331	127 331	-	-	-	-	-	-	127 331	137 517	148 518
Service charges	653 656	653 656	-	-	-	-	21 236	21 236	674 892	715 469	783 567
Investment revenue	17 332	17 332	-	-	-	-	-	-	17 332	17 505	17 680
Transfer and subsidies - Operational	196 336	203 411	-	-	-	-	(19 915)	(19 915)	183 496	178 271	180 920
Other own revenue	74 409	74 463	-	-	-	-	24 915	24 915	99 378	89 941	90 534
Total Revenue (excluding capital transfers and contributions)	1 069 064	1 076 193	-	-	-	-	26 236	26 236	1 102 429	1 138 703	1 221 220
Employee costs	327 197	331 144	-	-	-	-	-	-	331 144	347 031	370 652
Remuneration of councillors	13 758	13 758	-	-	-	-	-	-	13 758	14 308	14 880
Depreciation, amortisation and impairment	38 181	38 181	-	-	-	-	-	-	38 181	38 181	38 181
Interest, Dividends and Rent on Land	10 789	10 789	-	-	-	-	-	-	10 789	11 329	11 895
Inventory consumed and bulk purchases	497 608	497 846	-	-	-	-	-	-	497 846	540 873	588 696
Transfers and subsidies	14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609
Other expenditure	209 398	209 843	-	-	-	-	37 366	37 366	247 209	219 408	231 746
Total Expenditure	1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/(Deficit)	(42 020)	(39 568)	-	-	-	-	652	652	(38 916)	(34 914)	(37 440)
Transfers and subsidies - capital (monetary allocations)	35 003	35 364	-	-	-	-	-	-	35 364	50 442	35 907
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income Tax	(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Capital expenditure & funds sources											
Capital expenditure	59 303	68 252	-	-	-	-	-	-	68 252	71 392	56 290
Transfers recognised - capital	35 003	36 680	-	-	-	-	-	-	36 680	54 506	35 790
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	24 300	31 372	-	-	-	-	-	-	31 372	16 886	20 500
Total sources of capital funds	59 303	68 052	-	-	-	-	-	-	68 052	71 392	56 290
Financial position											
Total current assets	307 972	307 972	-	-	-	-	5 000	5 000	312 972	340 311	360 844
Total non current assets	1 290 478	1 290 478	-	-	-	-	-	-	1 290 478	1 323 689	1 341 798
Total current liabilities	178 102	178 102	-	-	-	-	4 348	4 348	182 450	206 137	222 790
Total non current liabilities	181 892	181 892	-	-	-	-	-	-	181 892	203 880	227 402
Community wealth/Equity	1 238 456	1 238 456	-	-	-	-	652	652	1 239 108	1 222 928	1 255 516

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Cash flows											
Net cash from (used) operating	79 208	79 208	-	-	-	-	5 000	5 000	84 208	164 064	176 873
Net cash from (used) investing	(64 784)	(64 784)	-	-	-	-	-	-	(64 784)	-	-
Net cash from (used) financing	(3 109)	(3 109)	-	-	-	-	-	-	(3 109)	-	-
Cash/cash equivalents at the year end	238 581	238 581	-	-	-	-	5 000	5 000	243 581	407 646	424 297
Cash backing/surplus reconciliation											
Cash and investments available	238 581	238 581	-	-	-	-	5 000	5 000	243 581	247 424	256 743
Application of cash and investments	124 740	124 749	-	-	-	-	-	-	124 749	98 192	85 178
Balance - surplus (shortfall)	113 841	113 832	-	-	-	-	5 000	5 000	118 832	149 233	171 566
Asset Management											
Asset register summary (WDV)	1 290 478	1 299 428	-	-	-	-	-	-	1 299 428	1 323 689	1 341 798
Depreciation	38 181	38 181	-	-	-	-	-	-	38 181	38 181	38 181
Renewal and Upgrading of Existing Assets	25 113	31 276	-	-	-	-	-	-	31 276	47 125	44 973
Repairs and Maintenance	24 448	20 626	-	-	-	-	-	-	20 626	26 318	28 336
Free services											
Cost of Free Basic Services provided	(6 861)	(6 861)	-	-	-	-	-	-	(6 861)	(7 452)	(8 094)
Revenue cost of free services provided	(39 528)	(39 528)	-	-	-	-	-	-	(39 528)	(42 142)	(44 932)
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	3	3	-	-	-	-	-	-	3	-	-
Refuse:	3	3	-	-	-	-	-	-	3	-	-

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 29/09/2026

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		170 936	170 936	-	-	-	-	-	-	170 936	190 947	194 935
Executive and council		35	35	-	-	-	-	-	-	35	37	39
Finance and administration		170 901	170 901	-	-	-	-	-	-	170 901	190 910	194 896
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		196 505	196 531	-	-	-	-	-	-	196 531	184 216	196 168
Community and social services		156 942	156 942	-	-	-	-	-	-	156 942	154 894	165 217
Sport and recreation		8 704	8 704	-	-	-	-	-	-	8 704	9 226	9 780
Public safety		18 431	18 457	-	-	-	-	-	-	18 457	19 426	20 476
Housing		12 428	12 428	-	-	-	-	-	-	12 428	670	696
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12 267	14 315	-	-	-	-	5 000	5 000	19 315	32 669	2 666
Planning and development		2 882	3 044	-	-	-	-	-	-	3 044	2 255	2 390
Road transport		9 373	9 373	-	-	-	-	-	-	9 373	30 402	262
Environmental protection		12	1 898	-	-	-	-	5 000	5 000	6 898	13	14
Trading services		724 205	729 620	-	-	-	-	21 236	21 236	750 856	781 149	863 184
Energy sources		520 873	520 873	-	-	-	-	21 236	21 236	542 109	576 788	632 497
Water management		83 233	83 648	-	-	-	-	-	-	83 648	76 731	80 603
Waste water management		64 522	64 522	-	-	-	-	-	-	64 522	69 000	88 683
Waste management		55 576	60 576	-	-	-	-	-	-	60 576	58 630	61 400
Other		155	155	-	-	-	-	-	-	155	164	174
Total Revenue - Functional	2	1 104 067	1 111 557	-	-	-	-	26 236	26 236	1 137 793	1 189 145	1 257 127
Expenditure - Functional												
Governance and administration		176 191	171 547	-	-	-	-	-	-	171 547	185 641	196 619
Executive and council		37 273	37 276	-	-	-	-	-	-	37 276	39 299	41 447
Finance and administration		132 384	127 736	-	-	-	-	-	-	127 736	139 357	147 706
Internal audit		6 535	6 535	-	-	-	-	-	-	6 535	6 984	7 465
Community and public safety		173 924	179 593	-	-	-	-	-	-	179 593	171 140	181 392
Community and social services		34 379	36 197	-	-	-	-	-	-	36 197	35 102	36 614
Sport and recreation		52 506	52 396	-	-	-	-	-	-	52 396	55 671	59 151
Public safety		67 587	71 547	-	-	-	-	-	-	71 547	71 918	76 538
Housing		19 453	19 453	-	-	-	-	-	-	19 453	8 449	9 089
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		49 190	49 359	-	-	-	-	4 348	4 348	53 707	50 170	53 669
Planning and development		19 121	19 240	-	-	-	-	-	-	19 240	19 967	21 264
Road transport		24 909	24 925	-	-	-	-	-	-	24 925	26 754	28 748
Environmental protection		5 161	5 195	-	-	-	-	4 348	4 348	9 543	3 450	3 657
Trading services		710 667	714 104	-	-	-	-	21 236	21 236	735 339	765 500	825 756
Energy sources		514 445	514 398	-	-	-	-	21 236	21 236	535 634	559 492	608 562
Water management		53 872	53 522	-	-	-	-	-	-	53 522	56 691	60 070
Waste water management		57 193	56 627	-	-	-	-	-	-	56 627	60 583	64 192
Waste management		85 157	89 556	-	-	-	-	-	-	89 556	88 735	92 933
Other		1 111	1 158	-	-	-	-	-	-	1 158	1 166	1 225
Total Expenditure - Functional	3	1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/ (Deficit) for the year		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 29/09/2026

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

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		8	8	-	-	-	-	-	-	8	9	9
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		18 422	18 449	-	-	-	-	-	-	18 449	19 417	20 467
Pounds		-	-	-	-	-	-	-	-	-	-	-
Housing		12 428	12 428	-	-	-	-	-	-	12 428	670	696
Housing		12 428	12 428	-	-	-	-	-	-	12 428	670	696
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12 267	14 315	-	-	-	-	5 000	5 000	19 315	32 669	2 666
Planning and development		2 882	3 044	-	-	-	-	-	-	3 044	2 255	2 390
Billboards		-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning		755	917	-	-	-	-	-	-	917	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,		2 127	2 127	-	-	-	-	-	-	2 127	2 255	2 390
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-
Road transport		9 373	9 373	-	-	-	-	-	-	9 373	30 402	262
Public Transport		-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-	-
Roads		9 373	9 373	-	-	-	-	-	-	9 373	30 402	262
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		12	1 898	-	-	-	-	5 000	5 000	6 898	13	14
Biodiversity and Landscape		12	1 898	-	-	-	-	5 000	5 000	6 898	13	14
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-
Trading services		724 205	729 620	-	-	-	-	21 236	21 236	750 856	781 149	863 184
Energy sources		520 873	520 873	-	-	-	-	21 236	21 236	542 109	576 788	632 497
Electricity		520 873	520 873	-	-	-	-	21 236	21 236	542 109	576 788	632 497
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-	-	-
Water management		83 233	83 648	-	-	-	-	-	-	83 648	76 731	80 603
Water Treatment		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		73 272	73 687	-	-	-	-	-	-	73 687	76 731	80 603
Water Storage		9 961	9 961	-	-	-	-	-	-	9 961	-	-
Waste water management		64 522	64 522	-	-	-	-	-	-	64 522	69 000	88 683

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		64 522	64 522	-	-	-	-	-	-	64 522	69 000	88 683
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-	-	-
Waste management		55 576	60 576	-	-	-	-	-	-	60 576	58 630	61 400
<i>Recycling</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		55 576	55 576	-	-	-	-	-	-	55 576	58 630	61 400
<i>Street Cleaning</i>		-	5 000	-	-	-	-	-	-	5 000	-	-
Other		155	155	-	-	-	-	-	-	155	164	174
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		155	155	-	-	-	-	-	-	155	164	174
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 104 067	1 111 557	-	-	-	-	26 236	26 236	1 137 793	1 189 145	1 257 127

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional												
Municipal governance and administration		176 191	171 547	-	-	-	-	-	-	171 547	185 641	196 619
Executive and council		37 273	37 276	-	-	-	-	-	-	37 276	39 299	41 447
Mayor and Council		18 708	18 708	-	-	-	-	-	-	18 708	19 532	20 393
Municipal Manager, Town Secretary and Chief Executive		18 564	18 568	-	-	-	-	-	-	18 568	19 768	21 054
Finance and administration		132 384	127 736	-	-	-	-	-	-	127 736	139 357	147 706
Administrative and Corporate Support		22 568	18 568	-	-	-	-	-	-	18 568	23 059	23 835
Asset Management		361	361	-	-	-	-	-	-	361	385	412
Finance		41 899	41 379	-	-	-	-	-	-	41 379	43 955	46 799
Fleet Management		5 463	5 463	-	-	-	-	-	-	5 463	5 829	6 220
Human Resources		31 290	31 310	-	-	-	-	-	-	31 310	33 356	35 560
Information Technology		6 666	6 666	-	-	-	-	-	-	6 666	7 081	7 528
Legal Services		3 635	3 635	-	-	-	-	-	-	3 635	3 799	3 973
Marketing, Customer Relations, Publicity and Media Co-		6 323	6 276	-	-	-	-	-	-	6 276	6 753	7 213
Property Services		1 177	1 177	-	-	-	-	-	-	1 177	1 257	1 342
Risk Management		-	-	-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management		11 933	11 933	-	-	-	-	-	-	11 933	12 745	13 614
Valuation Service		1 069	969	-	-	-	-	-	-	969	1 138	1 210
Internal audit		6 535	6 535	-	-	-	-	-	-	6 535	6 984	7 465
Governance Function		6 535	6 535	-	-	-	-	-	-	6 535	6 984	7 465
Community and public safety		173 924	179 593	-	-	-	-	-	-	179 593	171 140	181 392
Community and social services		34 379	36 197	-	-	-	-	-	-	36 197	35 102	36 614
Aged Care		2 398	4 216	-	-	-	-	-	-	4 216	1 875	1 951
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		5 834	5 834	-	-	-	-	-	-	5 834	6 235	6 656
Child Care Facilities		99	99	-	-	-	-	-	-	99	106	113
Community Halls and Facilities		11 570	11 570	-	-	-	-	-	-	11 570	12 207	13 027
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Disaster Management		83	83	-	-	-	-	-	-	83	87	92
Education		0	0	-	-	-	-	-	-	0	0	0
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		14 394	14 394	-	-	-	-	-	-	14 394	14 591	14 774
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		52 506	52 396	-	-	-	-	-	-	52 396	55 671	59 151
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		17 464	17 464	-	-	-	-	-	-	17 464	18 437	19 576
Recreational Facilities		23 132	23 132	-	-	-	-	-	-	23 132	24 572	26 109
Sports Grounds and Stadiums		11 911	11 801	-	-	-	-	-	-	11 801	12 663	13 466
Public safety		67 587	71 547	-	-	-	-	-	-	71 547	71 918	76 538
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		17 593	17 743	-	-	-	-	-	-	17 743	18 731	19 948
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		49 994	53 805	-	-	-	-	-	-	53 805	53 187	56 591
Pounds		-	-	-	-	-	-	-	-	-	-	-
Housing		19 453	19 453	-	-	-	-	-	-	19 453	8 449	9 089
Housing		19 425	19 425	-	-	-	-	-	-	19 425	8 420	9 058
Informal Settlements		28	28	-	-	-	-	-	-	28	29	31
Health		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		49 190	49 359	-	-	-	-	4 348	4 348	53 707	50 170	53 669
Planning and development		19 121	19 240	-	-	-	-	-	-	19 240	19 967	21 264
Billboards		-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		3 692	3 692	-	-	-	-	-	-	3 692	3 939	4 198
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning		3 287	3 406	-	-	-	-	-	-	3 406	3 092	3 282
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,		9 012	9 012	-	-	-	-	-	-	9 012	9 588	10 203
Project Management Unit		3 129	3 129	-	-	-	-	-	-	3 129	3 347	3 581
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-
Road transport		24 909	24 925	-	-	-	-	-	-	24 925	26 754	28 748
Public Transport		-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-	-	-
Roads		24 909	24 925	-	-	-	-	-	-	24 925	26 754	28 748
Taxi Ranks		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		5 161	5 195	-	-	-	-	4 348	4 348	9 543	3 450	3 657
Biodiversity and Landscape		5 161	5 195	-	-	-	-	4 348	4 348	9 543	3 450	3 657
Coastal Protection		-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-	-	-
Trading services		710 667	714 104	-	-	-	-	21 236	21 236	735 339	765 500	825 756
Energy sources		514 445	514 398	-	-	-	-	21 236	21 236	535 634	559 492	608 562
Electricity		510 669	510 643	-	-	-	-	21 236	21 236	531 879	555 628	604 605
Street Lighting and Signal Systems		3 776	3 755	-	-	-	-	-	-	3 755	3 863	3 956
Nonelectric Energy		-	-	-	-	-	-	-	-	-	-	-
Water management		53 872	53 522	-	-	-	-	-	-	53 522	56 691	60 070
Water Treatment		336	336	-	-	-	-	-	-	336	360	385
Water Distribution		50 215	49 865	-	-	-	-	-	-	49 865	52 865	56 068
Water Storage		3 321	3 321	-	-	-	-	-	-	3 321	3 465	3 617
Waste water management		57 193	56 627	-	-	-	-	-	-	56 627	60 583	64 192
Public Toilets		2 329	2 329	-	-	-	-	-	-	2 329	2 488	2 657
Sewerage		47 103	46 537	-	-	-	-	-	-	46 537	49 836	52 743

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
<i>Storm Water Management</i>		7 758	7 758	-	-	-	-	-	-	7 758	8 256	8 788
<i>Waste Water Treatment</i>		3	3	-	-	-	-	-	-	3	3	3
Waste management		85 157	89 556	-	-	-	-	-	-	89 556	88 735	92 933
<i>Recycling</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		33 024	33 024	-	-	-	-	-	-	33 024	33 766	34 542
<i>Solid Waste Removal</i>		52 024	52 051	-	-	-	-	-	-	52 051	54 852	58 266
<i>Street Cleaning</i>		109	4 481	-	-	-	-	-	-	4 481	117	125
Other		1 111	1 158	-	-	-	-	-	-	1 158	1 166	1 225
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		8	8	-	-	-	-	-	-	8	9	9
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		1 103	1 150	-	-	-	-	-	-	1 150	1 158	1 216
Total Expenditure - Functional	3	1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/ (Deficit) for the year		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 29/09/2026

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Financial Services		161 172	161 172	-	-	-	-	-	-	161 172	186 494	190 325
Vote 2 - Community Services		178 608	180 657	-	-	-	-	5 000	5 000	185 657	165 108	176 022
Vote 3 - Corporate Services		19 372	19 399	-	-	-	-	-	-	19 399	20 265	21 365
Vote 4 - Technical Services		744 133	749 548	-	-	-	-	21 236	21 236	770 783	816 449	868 537
Vote 5 - Municipal Manager		782	782	-	-	-	-	-	-	782	829	878
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 104 067	1 111 557	-	-	-	-	26 236	26 236	1 137 793	1 189 145	1 257 127
Expenditure by Vote	1											
Vote 1 - Financial Services		54 624	54 004	-	-	-	-	-	-	54 004	58 130	61 864
Vote 2 - Community Services		134 755	136 766	-	-	-	-	4 348	4 348	141 114	126 528	133 916
Vote 3 - Corporate Services		141 171	141 001	-	-	-	-	-	-	141 001	148 818	157 355
Vote 4 - Technical Services		756 687	760 142	-	-	-	-	21 236	21 236	781 378	814 761	878 508
Vote 5 - Municipal Manager		23 847	23 847	-	-	-	-	-	-	23 847	25 381	27 017
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/ (Deficit) for the year	2	(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)

WC022 Witzberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 29/09/2026

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Financial Services		161 172	161 172	-	-	-	-	-	-	161 172	186 494	190 325
1,2 - Income		128 019	128 019	-	-	-	-	-	-	128 019	138 246	149 291
1,3 - Financial Administration		32 741	32 741	-	-	-	-	-	-	32 741	47 812	40 571
1,4 - Credit Control		316	316	-	-	-	-	-	-	316	335	355
1,5 - Supply Chain & Expenditure		95	95	-	-	-	-	-	-	95	101	107
Vote 2 - Community Services		178 608	180 657	-	-	-	-	5 000	5 000	185 657	165 108	176 022
2,2 - Cemeteries		296	296	-	-	-	-	-	-	296	314	8 494
2,3 - Housing		12 507	12 507	-	-	-	-	-	-	12 507	746	769
2,4 - Libraries		19 652	19 652	-	-	-	-	-	-	19 652	12 936	13 080
2,5 - Resorts & Swimming Pools		8 550	8 550	-	-	-	-	-	-	8 550	9 063	9 607
2,6 - Social Services		135 648	135 648	-	-	-	-	-	-	135 648	141 437	143 422
2,7 - Fire Services & Disaster Management		8	8	-	-	-	-	-	-	8	9	9
2,8 - Environment & Licencing		167	2 054	-	-	-	-	5 000	5 000	7 054	177	188
2,9 - Community Halls and Amenities		1 780	1 942	-	-	-	-	-	-	1 942	427	452
Vote 3 - Corporate Services		19 372	19 399	-	-	-	-	-	-	19 399	20 265	21 365
3,2 - Human Resources		747	747	-	-	-	-	-	-	747	792	839
3,3 - Administration		12	12	-	-	-	-	-	-	12	13	14
3,5 - Marketing & Communication		6	6	-	-	-	-	-	-	6	6	7
3,6 - Thusong Centre		150	150	-	-	-	-	-	-	150	-	-
3,7 - Traffic and Protection Services		18 422	18 449	-	-	-	-	-	-	18 449	19 417	20 467
3,9 - Council Cost		35	35	-	-	-	-	-	-	35	37	39
Vote 4 - Technical Services		744 133	749 548	-	-	-	-	21 236	21 236	770 783	816 449	868 537
4,1 - Director: Technical Services		-	5 000	-	-	-	-	-	-	5 000	-	-
4,2 - Electro Technical Services		523 398	523 398	-	-	-	-	21 236	21 236	544 633	579 363	635 125
4,3 - Water Storage & Distribution		83 233	83 648	-	-	-	-	-	-	83 648	76 731	80 603
4,4 - Waste Water Management		64 948	64 948	-	-	-	-	-	-	64 948	69 451	89 161
4,5 - Waste Management		55 872	55 872	-	-	-	-	-	-	55 872	58 544	61 309
4,6 - Roads		1 380	1 380	-	-	-	-	-	-	1 380	24 568	145
4,8 - Town Planning & Building Control		1 847	1 847	-	-	-	-	-	-	1 847	1 958	2 075
4,10 - Mechanical Workshop		5 462	5 462	-	-	-	-	-	-	5 462	-	-
Vote 5 - Municipal Manager		782	782	-	-	-	-	-	-	782	829	878
5,3 - Property & Legal Services		782	782	-	-	-	-	-	-	782	829	878
Total Revenue by Vote	2	1 104 067	1 111 557	-	-	-	-	26 236	26 236	1 137 793	1 189 145	1 257 127
Expenditure by Vote	1											
Vote 1 - Financial Services		54 624	54 004	-	-	-	-	-	-	54 004	58 130	61 864
1,1 - Director: Finance		2 106	2 106	-	-	-	-	-	-	2 106	2 252	2 409
1,2 - Income		15 123	15 023	-	-	-	-	-	-	15 023	16 235	17 432
1,3 - Financial Administration		18 619	18 449	-	-	-	-	-	-	18 449	19 660	20 757
1,4 - Credit Control		6 665	6 315	-	-	-	-	-	-	6 315	7 045	7 447
1,5 - Supply Chain & Expenditure		12 112	12 112	-	-	-	-	-	-	12 112	12 937	13 819
Vote 2 - Community Services		134 755	136 766	-	-	-	-	4 348	4 348	141 114	126 528	133 916
2,1 - Director: Community Services		1 846	1 846	-	-	-	-	-	-	1 846	1 975	2 113
2,2 - Cemeteries		5 799	5 799	-	-	-	-	-	-	5 799	6 198	6 617
2,3 - Housing		20 061	20 061	-	-	-	-	-	-	20 061	8 449	9 089
2,4 - Libraries		18 548	18 548	-	-	-	-	-	-	18 548	18 957	19 366
2,5 - Resorts & Swimming Pools		18 978	18 978	-	-	-	-	-	-	18 978	20 207	21 517
2,6 - Social Services		2 211	2 167	-	-	-	-	-	-	2 167	1 690	1 769
2,7 - Fire Services & Disaster Management		17 676	17 826	-	-	-	-	-	-	17 826	18 819	20 039
2,8 - Environment & Licencing		5 157	5 191	-	-	-	-	4 348	4 348	9 539	3 446	3 653
2,9 - Community Halls and Amenities		41 283	41 274	-	-	-	-	-	-	41 274	43 405	46 176
2,10 - Local Economic Development		3 196	5 075	-	-	-	-	-	-	5 075	3 383	3 577
Vote 3 - Corporate Services		141 171	141 001	-	-	-	-	-	-	141 001	148 818	157 355
3,1 - Director: Corporate Services		3 381	3 381	-	-	-	-	-	-	3 381	3 617	3 868
3,2 - Human Resources		31 290	31 310	-	-	-	-	-	-	31 310	33 356	35 560
3,3 - Administration		22 568	18 568	-	-	-	-	-	-	18 568	23 059	23 835

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
3.4 - Information Technology		6 666	6 666	-	-	-	-	-	-	6 666	7 081	7 528
3.5 - Marketing & Communication		6 323	6 276	-	-	-	-	-	-	6 276	6 753	7 213
3.6 - Thusong Centre		1 138	1 138	-	-	-	-	-	-	1 138	1 076	1 150
3.7 - Traffic and Protection Services		49 994	53 805	-	-	-	-	-	-	53 805	53 187	56 591
3.8 - Tourism		1 103	1 150	-	-	-	-	-	-	1 150	1 158	1 216
3.9 - Council Cost		18 708	18 708	-	-	-	-	-	-	18 708	19 532	20 393
Vote 4 - Technical Services		756 687	760 142	-	-	-	-	21 236	21 236	781 378	814 761	878 508
4.1 - Director: Technical Services		4 558	4 561	-	-	-	-	-	-	4 561	4 804	5 066
4.2 - Electro Technical Services		508 910	508 863	-	-	-	-	21 236	21 236	530 099	553 458	601 985
4.3 - Water Storage & Distribution		53 948	53 598	-	-	-	-	-	-	53 598	56 774	60 160
4.4 - Waste Water Management		52 554	51 988	-	-	-	-	-	-	51 988	55 777	59 219
4.5 - Waste Management		85 157	89 556	-	-	-	-	-	-	89 556	88 735	92 933
4.6 - Roads		24 909	24 909	-	-	-	-	-	-	24 909	26 754	28 748
4.7 - Storm Water Management		9 848	9 864	-	-	-	-	-	-	9 864	10 555	11 317
4.8 - Town Planning & Building Control		9 012	9 012	-	-	-	-	-	-	9 012	9 588	10 203
4.9 - Public Toilets		2 329	2 329	-	-	-	-	-	-	2 329	2 488	2 657
4.10 - Mechanical Workshop		5 463	5 463	-	-	-	-	-	-	5 463	5 829	6 220
Vote 5 - Municipal Manager		23 847	23 847	-	-	-	-	-	-	23 847	25 381	27 017
5.1 - Municipal Manager		6 718	6 718	-	-	-	-	-	-	6 718	7 168	7 648
5.2 - Performance & Project Management		3 129	3 129	-	-	-	-	-	-	3 129	3 347	3 581
5.3 - Property & Legal Services		3 772	3 772	-	-	-	-	-	-	3 772	3 943	4 124
5.4 - Internal Audit		6 535	6 535	-	-	-	-	-	-	6 535	6 984	7 465
5.5 - IDP		3 692	3 692	-	-	-	-	-	-	3 692	3 939	4 198
Total Expenditure by Vote	2	1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/ (Deficit) for the year	2	(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)

WC022 Witzenberg - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	511 997	511 997	-	-	-	-	21 236	21 236	533 233	565 711	625 235
Service charges - Water	2	57 134	57 134	-	-	-	-	-	-	57 134	60 562	64 196
Service charges - Waste Water Management	2	45 136	45 136	-	-	-	-	-	-	45 136	47 444	49 879
Service charges - Waste Management	2	39 389	39 389	-	-	-	-	-	-	39 389	41 752	44 258
Sale of Goods and Rendering of Services		6 161	6 161	-	-	-	-	12 481	12 481	18 642	19 155	19 673
Agency services		5 214	5 214	-	-	-	-	-	-	5 214	5 526	5 858
Interest		12	12	-	-	-	-	-	-	12	13	14
Interest earned from Receivables		24 570	24 570	-	-	-	-	-	-	24 570	24 814	25 060
Interest earned from Current and Non Current Assets		17 332	17 332	-	-	-	-	-	-	17 332	17 505	17 680
Rent on Land		30	30	-	-	-	-	-	-	30	32	34
Rental from Fixed Assets		6 695	6 695	-	-	-	-	-	-	6 695	7 097	7 523
Construction Contract Revenue		-	-	-	-	-	-	11 783	11 783	11 783	-	-
Development Charges		509	509	-	-	-	-	-	-	509	539	572
Operational Revenue		1 454	1 454	-	-	-	-	-	-	1 454	1 542	1 634
Non-Exchange Revenue												
Property rates		127 331	127 331	-	-	-	-	-	-	127 331	137 517	148 518
Surcharges and Taxes		7 371	7 425	-	-	-	-	652	652	8 077	7 788	5 634
Fines, penalties and forfeits		12 420	12 420	-	-	-	-	-	-	12 420	13 055	13 723
Licences or permits		2 720	2 720	-	-	-	-	-	-	2 720	2 883	3 056
Transfer and subsidies - Operational		196 336	203 411	-	-	-	-	(19 915)	(19 915)	183 496	178 271	180 920
Interest Receivables		3 807	3 807	-	-	-	-	-	-	3 807	3 845	3 883
Operational Revenue - Service Charges		3 445	3 445	-	-	-	-	-	-	3 445	3 652	3 871
Total Revenue (excluding capital transfers and contributions)		1 069 064	1 076 193	-	-	-	-	26 236	26 236	1 102 429	1 138 703	1 221 220
Expenditure By Type												
Employee related costs		327 197	331 144	-	-	-	-	-	-	331 144	347 031	370 652
Remuneration of councillors		13 758	13 758	-	-	-	-	-	-	13 758	14 308	14 880
Bulk purchases - electricity		474 822	474 822	-	-	-	-	-	-	474 822	517 556	564 136
Inventory consumed		22 786	23 024	-	-	-	-	-	-	23 024	23 317	24 560
Debt impairment		43 324	43 324	-	-	-	-	-	-	43 324	46 700	50 338
Depreciation, amortisation and impairment		38 181	38 181	-	-	-	-	-	-	38 181	38 181	38 181
Interest, Dividends and Rent on Land		10 789	10 789	-	-	-	-	-	-	10 789	11 329	11 895
Contracted services		72 660	72 478	-	-	-	-	37 366	37 366	109 844	74 791	78 429
Transfers and subsidies		14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609
Irrecoverable debts written off		31 500	31 500	-	-	-	-	-	-	31 500	33 075	34 729
Operational Cost and Other Cost		61 915	62 541	-	-	-	-	-	-	62 541	64 842	68 251
Total Expenditure		1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/(Deficit)		(42 020)	(39 568)	-	-	-	-	652	652	(38 916)	(34 914)	(37 440)
Transfers and subsidies - capital (monetary allocations)		35 003	35 364	-	-	-	-	-	-	35 364	50 442	35 907
Surplus/(Deficit) before taxation		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Surplus/(Deficit) after taxation		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Surplus/(Deficit) attributable to municipality		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Surplus/ (Deficit) for the year		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 2 - Community Services	2	1 600	3 187	-	-	-	-	-	-	3 187	-	-
Vote 4 - Technical Services		26 954	26 535	-	-	-	-	-	-	26 535	58 485	31 373
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	28 554	29 722	-	-	-	-	-	-	29 722	58 485	31 373
Single-year expenditure to be adjusted	2											
Vote 1 - Financial Services		50	50	-	-	-	-	-	-	50	50	-
Vote 2 - Community Services		9 259	10 386	-	-	-	-	-	-	10 386	2 450	12 400
Vote 3 - Corporate Services		635	1 428	-	-	-	-	-	-	1 428	50	-
Vote 4 - Technical Services		20 755	26 614	-	-	-	-	-	-	26 614	10 307	12 517
Vote 5 - Municipal Manager		50	53	-	-	-	-	-	-	53	50	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		30 749	38 531	-	-	-	-	-	-	38 531	12 907	24 917
Total Capital Expenditure - Vote		59 303	68 252	-	-	-	-	-	-	68 252	71 392	56 290
Capital Expenditure - Functional												
Governance and administration		8 347	10 311	-	-	-	-	-	-	10 311	250	-
Executive and council		250	542	-	-	-	-	-	-	542	250	-
Finance and administration		8 097	9 770	-	-	-	-	-	-	9 770	-	-
Community and public safety		10 809	13 817	-	-	-	-	-	-	13 817	2 400	12 400
Community and social services		8 749	9 757	-	-	-	-	-	-	9 757	2 100	12 250
Sport and recreation		2 060	3 766	-	-	-	-	-	-	3 766	300	150
Public safety		-	294	-	-	-	-	-	-	294	-	-
Economic and environmental services		17 744	17 744	-	-	-	-	-	-	17 744	38 315	4 500
Road transport		17 744	17 744	-	-	-	-	-	-	17 744	38 315	4 500
Trading services		22 404	26 170	-	-	-	-	-	-	26 170	30 427	39 390
Energy sources		8 109	8 109	-	-	-	-	-	-	8 109	13 535	3 567
Water management		13 361	16 211	-	-	-	-	-	-	16 211	-	3 150
Waste water management		500	1 416	-	-	-	-	-	-	1 416	16 656	32 673
Waste management		435	435	-	-	-	-	-	-	435	236	-
Other		-	210	-	-	-	-	-	-	210	-	-
Total Capital Expenditure - Functional	3	59 303	68 252	-	-	-	-	-	-	68 252	71 392	56 290
Funded by:												
National Government		26 141	26 141	-	-	-	-	-	-	26 141	48 622	35 790
Provincial Government		8 428	8 789	-	-	-	-	-	-	8 789	5 884	-
District Municipality		435	1 063	-	-	-	-	-	-	1 063	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	687	-	-	-	-	-	-	687	-	-
Transfers recognised - capital	4	35 003	36 680	-	-	-	-	-	-	36 680	54 506	35 790
Internally generated funds		24 300	31 372	-	-	-	-	-	-	31 372	16 886	20 500
Total Capital Funding		59 303	68 052	-	-	-	-	-	-	68 052	71 392	56 290

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 29/09/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation												
Vote 2 - Community Services	2	1 600	3 187	-	-	-	-	-	-	3 187	-	-
2,9 - Community Halls and Amenities		1 600	3 187	-	-	-	-	-	-	3 187	-	-
Vote 4 - Technical Services		26 954	26 535	-	-	-	-	-	-	26 535	58 485	31 373
4,2 - Electro Technical Services		5 300	5 300	-	-	-	-	-	-	5 300	9 314	3 000
4,3 - Water Storage & Distribution		12 161	11 741	-	-	-	-	-	-	11 741	-	-
4,4 - Waste Water Management		250	250	-	-	-	-	-	-	250	16 356	28 373
4,6 - Roads		9 244	9 244	-	-	-	-	-	-	9 244	32 815	-
Capital multi-year expenditure sub-total		28 554	29 722	-	-	-	-	-	-	29 722	58 485	31 373
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Financial Services		50	50	-	-	-	-	-	-	50	50	-
1,1 - Director: Finance		50	50	-	-	-	-	-	-	50	50	-
Vote 2 - Community Services		9 259	10 386	-	-	-	-	-	-	10 386	2 450	12 400
2,1 - Director: Community Services		50	50	-	-	-	-	-	-	50	50	-
2,2 - Cemeteries		-	-	-	-	-	-	-	-	-	-	8 250
2,4 - Libraries		6 859	7 767	-	-	-	-	-	-	7 767	-	-
2,8 - Environment & Licencing		-	100	-	-	-	-	-	-	100	-	-
2,9 - Community Halls and Amenities		2 350	2 469	-	-	-	-	-	-	2 469	2 400	4 150
Vote 3 - Corporate Services		635	1 428	-	-	-	-	-	-	1 428	50	-
3,1 - Director: Corporate Services		50	50	-	-	-	-	-	-	50	50	-
3,3 - Administration		50	50	-	-	-	-	-	-	50	-	-
3,4 - Information Technology		300	300	-	-	-	-	-	-	300	-	-
3,5 - Marketing & Communication		235	235	-	-	-	-	-	-	235	-	-
3,7 - Traffic and Protection Services		-	504	-	-	-	-	-	-	504	-	-
3,9 - Council Cost		-	289	-	-	-	-	-	-	289	-	-
Vote 4 - Technical Services		20 755	26 614	-	-	-	-	-	-	26 614	10 307	12 517
4,1 - Director: Technical Services		50	50	-	-	-	-	-	-	50	50	-
4,2 - Electro Technical Services		2 809	2 809	-	-	-	-	-	-	2 809	4 221	567
4,3 - Water Storage & Distribution		1 200	4 470	-	-	-	-	-	-	4 470	-	3 150
4,4 - Waste Water Management		250	1 166	-	-	-	-	-	-	1 166	300	4 150
4,5 - Waste Management		435	435	-	-	-	-	-	-	435	236	-
4,6 - Roads		8 500	8 500	-	-	-	-	-	-	8 500	5 500	4 500
4,7 - Storm Water Management		-	-	-	-	-	-	-	-	-	-	150
4,10 - Mechanical Workshop		7 512	9 185	-	-	-	-	-	-	9 185	-	-
Vote 5 - Municipal Manager		50	53	-	-	-	-	-	-	53	50	-
5,1 - Municipal Manager		50	53	-	-	-	-	-	-	53	50	-
Capital single-year expenditure sub-total		30 749	38 531	-	-	-	-	-	-	38 531	12 907	24 917
Total Capital Expenditure		59 303	68 252	-	-	-	-	-	-	68 252	71 392	56 290

WC022 Witzenberg - Table B6 Consolidated Adjustments Budget Financial Position - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		238 581	238 581	-	-	-	-	5 000	5 000	243 581	247 424	256 743
Trade and other receivables from exchange transactions	1	71 925	71 925	-	-	-	-	-	-	71 925	83 680	82 639
Receivables from non-exchange transactions	1	62 835	62 835	-	-	-	-	-	-	62 835	74 575	86 831
Inventory		14 764	14 764	-	-	-	-	-	-	14 764	14 764	14 764
VAT Receivable		(85 080)	(85 080)	-	-	-	-	-	-	(85 080)	(85 080)	(85 080)
Other current assets		4 947	4 947	-	-	-	-	-	-	4 947	4 947	4 947
Total current assets		307 972	307 972	-	-	-	-	5 000	5 000	312 972	340 311	360 844
Non current assets												
Investment property		40 838	40 838	-	-	-	-	-	-	40 838	40 620	40 402
Property, plant and equipment	3	1 248 002	1 248 002	-	-	-	-	-	-	1 248 002	1 281 532	1 299 959
Heritage assets		550	550	-	-	-	-	-	-	550	550	550
Intangible assets		1 088	1 088	-	-	-	-	-	-	1 088	987	887
Total non current assets		1 290 478	1 290 478	-	-	-	-	-	-	1 290 478	1 323 689	1 341 798
TOTAL ASSETS		1 598 451	1 598 451	-	-	-	-	5 000	5 000	1 603 451	1 664 000	1 702 642
LIABILITIES												
Current liabilities												
Financial liabilities		22 073	22 073	-	-	-	-	-	-	22 073	22 077	22 082
Consumer deposits		10 655	10 655	-	-	-	-	-	-	10 655	10 655	10 655
Trade and other payables from exchange transactions		187 021	187 021	-	-	-	-	4 348	4 348	191 368	188 853	190 872
Trade and other payables from non-exchange transactions		13 219	13 219	-	-	-	-	-	-	13 219	25 843	25 969
Provision		38 815	38 815	-	-	-	-	-	-	38 815	44 534	50 634
VAT Payable		(96 979)	(96 979)	-	-	-	-	-	-	(96 979)	(89 125)	(80 722)
Other current liabilities		3 300	3 300	-	-	-	-	-	-	3 300	3 300	3 300
Total current liabilities		178 102	178 102	-	-	-	-	4 348	4 348	182 450	206 137	222 790
Non current liabilities												
Financial liabilities	1	(6 686)	(6 686)	-	-	-	-	-	-	(6 686)	(9 794)	(12 903)
Provision	1	84 523	84 523	-	-	-	-	-	-	84 523	95 650	107 334
Other non-current liabilities		104 055	104 055	-	-	-	-	-	-	104 055	118 024	132 971
Total non current liabilities		181 892	181 892	-	-	-	-	-	-	181 892	203 880	227 402
TOTAL LIABILITIES		359 995	359 995	-	-	-	-	4 348	4 348	364 342	410 017	450 191
NET ASSETS	2	1 238 456	1 238 456	-	-	-	-	652	652	1 239 108	1 253 983	1 252 450
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 227 290	1 227 290	-	-	-	-	652	652	1 227 942	1 211 762	1 244 350
Funds and Reserves		11 166	11 166	-	-	-	-	-	-	11 166	11 166	11 166
TOTAL COMMUNITY WEALTH/EQUITY		1 238 456	1 238 456	-	-	-	-	652	652	1 239 108	1 222 928	1 255 516

WC022 Witzenberg - Table B7 Consolidated Adjustments Budget Cash Flows - 29/09/2026

Description	Ref	Budget Year 2026/27								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		116 176	116 176	-	-	-	-	-	-	116 176
Service charges		698 227	698 227	-	-	-	-	-	-	698 227
Other revenue		28 687	28 687	-	-	-	-	24 282	24 282	52 969
Transfers and Subsidies - Operational	1	198 202	198 202	-	-	-	-	(19 282)	(19 282)	178 920
Transfers and Subsidies - Capital	1	40 254	40 254	-	-	-	-	-	-	40 254
Interest		31 509	31 509	-	-	-	-	-	-	31 509
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 033 848)	(1 033 848)	-	-	-	-	-	-	(1 033 848)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		79 208	79 208	-	-	-	-	5 000	5 000	84 208
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(64 784)	(64 784)	-	-	-	-	-	-	(64 784)
Retention (Capital)		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(64 784)	(64 784)	-	-	-	-	-	-	(64 784)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(3 109)	(3 109)	-	-	-	-	-	-	(3 109)
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 109)	(3 109)	-	-	-	-	-	-	(3 109)
NET INCREASE/ (DECREASE) IN CASH HELD		11 315	11 315	-	-	-	-	5 000	5 000	16 315
Cash/cash equivalents at the year begin:	2	227 266	227 266	-	-	-	-	-	-	227 266
Cash/cash equivalents at the year end:	2	238 581	238 581	-	-	-	-	5 000	5 000	243 581

WC022 Witzenberg - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	238 581	238 581	–	–	–	–	5 000	5 000	243 581	407 646	424 297
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	(160 221)	(167 553)
Cash and investments available:		238 581	238 581	–	–	–	–	5 000	5 000	243 581	247 424	256 743
Applications of cash and investments												
Unspent conditional transfers		13 219	13 219	–	–	–	–	–	–	13 219	25 843	25 969
Unspent borrowing												
Statutory requirements		11 899	11 899	–	–	–	–	–	–	11 899	4 045	(4 358)
Other working capital requirements	2	49 641	49 650							57 511	12 604	1 767
Other provisions		38 815	38 815	–	–	–	–	–	–	38 815	44 534	50 634
Reserves to be backed by cash/investments		11 166	11 166							11 166	11 166	11 166
Total Application of cash and investments:		124 740	124 749	–	–	–	–	–	–	132 610	98 192	85 178
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		113 841	113 832	–	–	–	–	5 000	5 000	110 971	149 233	171 566

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Other working capital requirements												
Debtors		137 379	137 370							133 857	176 248	189 105
Creditors due		187 021	187 021							191 368	188 853	190 872
Total		(49 641)	(49 650)							(57 511)	(12 604)	(1 767)
Debtors collection assumptions:												
Balance outstanding - debtors		134 760	134 760							134 760	158 256	169 470
Estimate of debtors collection rate		101.94%	101.94%							99.33%	111.37%	111.59%
Long term investments committed												
(Insert description; eg sinking fund)												
Total Long term investments committed		-	-							-	-	-
Reserves to be backed by cash/investments												
Capital Replacement Reserve		11 166	11 166							11 166	11 166	11 166
Total Reserves to be backed by cash/investments		11 166	11 166							11 166	11 166	11 166

WC022 Witzenberg - Table B9 Consolidated Asset Management - 29/09/2026

Description	Ref	Budget Year 2026/27										Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	34 190	36 976	-	-	-	-	-	-	36 976	24 266	11 317	
Roads Infrastructure		1 751	1 751	-	-	-	-	-	-	1 751	19 260	500	
Electrical Infrastructure		2 609	2 609	-	-	-	-	-	-	2 609	4 021	567	
Water Supply Infrastructure		12 161	12 102	-	-	-	-	-	-	12 102	-	-	
Sanitation Infrastructure		50	50	-	-	-	-	-	-	50	-	1 400	
Infrastructure		16 570	16 511	-	-	-	-	-	-	16 511	23 280	2 467	
Community Facilities		8 229	8 937	-	-	-	-	-	-	8 937	-	8 250	
Sport and Recreation Facilities		-	52	-	-	-	-	-	-	52	-	-	
Community Assets		8 229	8 989	-	-	-	-	-	-	8 989	-	8 250	
Computer Equipment		335	335	-	-	-	-	-	-	335	-	-	
Furniture and Office Equipment		450	942	-	-	-	-	-	-	942	250	-	
Machinery and Equipment		1 145	1 364	-	-	-	-	-	-	1 364	736	600	
Transport Assets		7 462	8 835	-	-	-	-	-	-	8 835	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	10 820	12 022	-	-	-	-	-	-	12 022	6 300	12 000	
Roads Infrastructure		8 000	8 000	-	-	-	-	-	-	8 000	5 000	4 000	
Electrical Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000	
Water Supply Infrastructure		1 000	1 286	-	-	-	-	-	-	1 286	-	3 000	
Sanitation Infrastructure		250	1 166	-	-	-	-	-	-	1 166	300	4 000	
Infrastructure		10 250	11 452	-	-	-	-	-	-	11 452	6 300	12 000	
Community Facilities		520	520	-	-	-	-	-	-	520	-	-	
Community Assets		520	520	-	-	-	-	-	-	520	-	-	
Operational Buildings		50	50	-	-	-	-	-	-	50	-	-	
Other Assets	6	50	50	-	-	-	-	-	-	50	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets to be adjusted	2a	14 293	19 254	-	-	-	-	-	-	19 254	40 825	32 973	
Roads Infrastructure		7 993	7 993	-	-	-	-	-	-	7 993	14 055	-	
Electrical Infrastructure		4 300	4 300	-	-	-	-	-	-	4 300	8 314	2 000	
Water Supply Infrastructure		200	3 032	-	-	-	-	-	-	3 032	-	-	
Sanitation Infrastructure		200	200	-	-	-	-	-	-	200	16 356	26 973	
Infrastructure		12 693	15 525	-	-	-	-	-	-	15 525	38 725	28 973	
Sport and Recreation Facilities		1 600	3 135	-	-	-	-	-	-	3 135	-	-	
Community Assets		1 600	3 135	-	-	-	-	-	-	3 135	2 100	4 000	
Operational Buildings		-	594	-	-	-	-	-	-	594	-	-	
Other Assets	6	-	594	-	-	-	-	-	-	594	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	59 303	68 252	-	-	-	-	-	-	68 252	71 392	56 290	
Roads Infrastructure		17 744	17 744	-	-	-	-	-	-	17 744	38 315	4 500	
Electrical Infrastructure		7 909	7 909	-	-	-	-	-	-	7 909	13 335	3 567	
Water Supply Infrastructure		13 361	16 421	-	-	-	-	-	-	16 421	-	3 000	
Sanitation Infrastructure		500	1 416	-	-	-	-	-	-	1 416	16 656	32 373	
Infrastructure		39 513	43 489	-	-	-	-	-	-	43 489	68 306	43 440	
Community Facilities		8 749	9 457	-	-	-	-	-	-	9 457	2 100	12 250	
Sport and Recreation Facilities		1 600	3 187	-	-	-	-	-	-	3 187	-	-	
Community Assets		10 349	12 644	-	-	-	-	-	-	12 644	2 100	12 250	
Operational Buildings		50	644	-	-	-	-	-	-	644	-	-	
Other Assets		50	644	-	-	-	-	-	-	644	-	-	

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Computer Equipment		335	335	-	-	-	-	-	-	335	-	-
Furniture and Office Equipment		450	942	-	-	-	-	-	-	942	250	-
Machinery and Equipment		1 145	1 364	-	-	-	-	-	-	1 364	736	600
Transport Assets		7 462	8 835	-	-	-	-	-	-	8 835	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class to be adjusted	4	59 303	68 252	-	-	-	-	-	-	68 252	71 392	56 290
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		277 268	277 268	-	-	-	-	-	-	277 268	314 927	318 771
Storm water Infrastructure		93 933	93 933	-	-	-	-	-	-	93 933	93 337	92 740
Electrical Infrastructure		136 658	136 658	-	-	-	-	-	-	136 658	147 477	149 928
Water Supply Infrastructure		265 132	267 831	-	-	-	-	-	-	267 831	263 360	264 588
Sanitation Infrastructure		134 503	134 503	-	-	-	-	-	-	134 503	148 119	177 551
Solid Waste Infrastructure		12 647	12 647	-	-	-	-	-	-	12 647	(5 143)	(23 169)
Information and Communication Infrastructure		1 271	1 271	-	-	-	-	-	-	1 271	1 271	1 271
Infrastructure		921 411	924 110	-	-	-	-	-	-	924 110	963 347	981 681
Community Assets		99 943	102 538	-	-	-	-	-	-	102 538	99 873	109 953
Heritage Assets		550	550	-	-	-	-	-	-	550	550	550
Investment properties		40 838	40 838	-	-	-	-	-	-	40 838	40 620	40 402
Other Assets		88 636	89 230	-	-	-	-	-	-	89 230	88 586	88 586
Intangible Assets		1 088	1 088	-	-	-	-	-	-	1 088	987	887
Computer Equipment		(544)	(544)	-	-	-	-	-	-	(544)	(3 263)	(5 982)
Furniture and Office Equipment		3 011	3 303	-	-	-	-	-	-	3 303	2 637	1 963
Machinery and Equipment		27 088	28 485	-	-	-	-	-	-	28 485	27 523	26 558
Transport Assets		27 593	28 966	-	-	-	-	-	-	28 966	21 964	16 336
Land		80 864	80 864	-	-	-	-	-	-	80 864	80 864	80 864

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>	3	38 181	38 181	-	-	-	-	-	-	38 181	38 181	38 181
<u>Repairs and Maintenance by asset class</u>		24 448	20 626	-	-	-	-	-	-	20 626	26 318	28 336
Roads Infrastructure		8 994	6 088	-	-	-	-	-	-	6 088	9 853	10 796
Storm water Infrastructure		80	80	-	-	-	-	-	-	80	85	90
Electrical Infrastructure		1 138	1 138	-	-	-	-	-	-	1 138	1 224	1 318
Water Supply Infrastructure		1 977	1 627	-	-	-	-	-	-	1 627	2 095	2 221
Sanitation Infrastructure		5 805	5 239	-	-	-	-	-	-	5 239	6 153	6 522
Infrastructure		17 994	14 172	-	-	-	-	-	-	14 172	19 410	20 947
Community Facilities		840	840	-	-	-	-	-	-	840	913	984
Sport and Recreation Facilities		220	220	-	-	-	-	-	-	220	238	257
Community Assets		1 061	1 061	-	-	-	-	-	-	1 061	1 151	1 241
Operational Buildings		314	314	-	-	-	-	-	-	314	342	373
Housing		449	449	-	-	-	-	-	-	449	480	514
Other Assets		763	763	-	-	-	-	-	-	763	822	887
Computer Equipment		152	152	-	-	-	-	-	-	152	164	177
Furniture and Office Equipment		8	8	-	-	-	-	-	-	8	9	10
Machinery and Equipment		191	191	-	-	-	-	-	-	191	206	222
Transport Assets		4 279	4 279	-	-	-	-	-	-	4 279	4 556	4 852
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		62 629	58 807	-	-	-	-	-	-	58 807	64 499	66 516
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		42.3%	45.8%							45.8%	66.0%	79.9%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		65.8%	81.9%							81.9%	123.4%	117.8%
<i>R&M as a % of PPE</i>		1.9%	1.6%							1.6%	2.0%	2.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>		3.8%	4.0%							4.0%	5.5%	5.5%

WC022 Witzenberg - Table B10 Consolidated Basic service delivery measurement - 29/09/2026

Description	Ref	Budget Year 2026/27								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Household service targets	1									
Water:										
Piped water inside dwelling		12 343	12 453	12 394	12 454	12 454	12 454	47 437	97	110
Piped water inside yard (but not in dwelling)		—	—	—	—	—	—	—	—	—
Using public tap (at least min.service level)	2	3 045	2 967	4 027	4 788	4 788	4 788	8 768	27	30
<i>Minimum Service Level and Above sub-total</i>		15	15	16	17	17	17	56	124	140
Other water supply (< min.service level)	3,4	—	—	—	—	—	—	—	—	—
Total number of households	5	15	15	16	17	17	17	56	124	140
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		12 697	12 861	12 993	13 000	13 000	13 000	54 013	106 006	118 867
Flush toilet (with septic tank)		—	—	—	—	—	—	—	—	—
Chemical toilet		3 045	2 967	4 027	4 788	4 788	4 788	2 192	20 583	23 550
Other toilet provisions (> min.service level)		—	—	—	—	—	—	—	—	—
Other toilet provisions (< min.service level)		—	—	—	—	—	—	—	—	—
Total number of households	5	15 742	15 828	17 020	17 788	17 788	17 788	56 205	126 589	142 417
Energy:										
Electricity (at least min. service level)		2 285	2 260	2 228	2 187	2 187	2 187	42 494	51 283	53 543
Electricity - prepaid (> min.service level)		10 525	10 704	10 924	11 274	11 274	11 274	11 350	56 096	66 800
<i>Minimum Service Level and Above sub-total</i>		12 810	12 964	13 152	13 461	13 461	13 461	53 844	107 379	120 343
Electricity (< min.service level)		—	—	—	—	—	—	—	—	—
Electricity - prepaid (< min. service level)		3 045	2 967	4 027	4 788	4 788	4 788	2 361	20 752	23 719
<i>Below Minimum Service Level sub-total</i>		3 045	2 967	4 027	4 788	4 788	4 788	2 361	20 752	23 719
Total number of households	5	15 855	15 931	17 179	18 249	18 249	18 249	56 205	128 131	144 062
Refuse:										
Removed at least once a week (min.service)		13 151	13 319	13 465	13 470	13 470	13 470	42 491	96 366	109 685
<i>Minimum Service Level and Above sub-total</i>		13 151	13 319	13 465	13 470	13 470	13 470	42 491	96 366	109 685
Removed less frequently than once a week		—	—	—	—	—	—	—	—	—
Using communal refuse dump		3 045	2 967	4 027	4 788	4 788	4 788	13 714	32 105	35 072
Other rubbish disposal		—	—	—	—	—	—	—	—	—
Total number of households	5	16 196	16 286	17 492	18 258	18 258	18 258	56 205	128 471	144 757

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

WC022 Witzenberg- Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1	Budget Year +2
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
Exchange revenue												
Service charges - Electricity	6											
Appliance Maintenance		8	8	-	-	-	-	-	-	8	9	9
Connection/Reconnection		3 001	3 001	-	-	-	-	-	-	3 001	3 271	3 566
Electricity Sales		514 934	514 934	-	-	-	-	21 236	21 236	536 169	568 911	628 724
Meter Compliance Testing		8	8	-	-	-	-	-	-	8	9	9
Meter Reading Fees		16	16	-	-	-	-	-	-	16	17	19
Total Service charges - Electricity		517 967	517 967	-	-	-	-	21 236	21 236	539 202	572 217	632 328
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(5 969)	(5 969)	-	-	-	-	-	-	(5 969)	(6 507)	(7 092)
Net Service charges - Electricity		511 997	511 997	-	-	-	-	21 236	21 236	533 233	565 711	625 235
Service charges - Water	6											
Connection/Disconnection		155	155	-	-	-	-	-	-	155	165	175
Sale		61 330	61 330	-	-	-	-	-	-	61 330	65 010	68 911
Total Service charges - Water		61 486	61 486	-	-	-	-	-	-	61 486	65 175	69 085
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(3 460)	(3 460)	-	-	-	-	-	-	(3 460)	(3 667)	(3 887)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(892)	(892)	-	-	-	-	-	-	(892)	(946)	(1 002)
Net Service charges - Water		57 134	57 134	-	-	-	-	-	-	57 134	60 562	64 196
Service charges - Waste Water Management	6											
Agricultural and Rural		6	6	-	-	-	-	-	-	6	6	7
Connection/Reconnection		162	162	-	-	-	-	-	-	162	172	182
Industrial Effluent		10 000	10 000	-	-	-	-	-	-	10 000	10 200	10 400
Industrial Waste Water		6	6	-	-	-	-	-	-	6	6	7
Pump/Removal of Waste Water		898	898	-	-	-	-	-	-	898	952	1 009
Sanitation Charges		46 606	46 606	-	-	-	-	-	-	46 606	49 402	52 366
Total Service charges - Waste Water Management		57 678	57 678	-	-	-	-	-	-	57 678	60 739	63 971
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(12 542)	(12 542)	-	-	-	-	-	-	(12 542)	(13 295)	(14 093)
Net Service charges - Waste Water Management		45 136	45 136	-	-	-	-	-	-	45 136	47 444	49 879
Service charges - Waste Management	6											
Disposal Facilities		1 031	1 031	-	-	-	-	-	-	1 031	1 093	1 159
Refuse Bags		8	8	-	-	-	-	-	-	8	8	9
Refuse Removal		41 565	41 565	-	-	-	-	-	-	41 565	44 058	46 702
Skip		5	5	-	-	-	-	-	-	5	5	6
Waste Bins		8 198	8 198	-	-	-	-	-	-	8 198	8 690	9 211
Total refuse removal revenue		50 807	50 807	-	-	-	-	-	-	50 807	53 855	57 086
Less Revenue Foregone (in excess of one removal a week to indigent households)		(11 418)	(11 418)	-	-	-	-	-	-	(11 418)	(12 103)	(12 829)
Net Service charges - Waste Management		39 389	39 389	-	-	-	-	-	-	39 389	41 752	44 258
Sales of Goods and Rendering of Services												
Advertisements		55	55	-	-	-	-	-	-	55	58	62
Application Fees for Land Usage		129	129	-	-	-	-	-	-	129	137	145
Building Plan Approval		1 211	1 211	-	-	-	-	-	-	1 211	1 284	1 361
Building Plan Clause Levy		180	180	-	-	-	-	-	-	180	191	203
Camping Fees		3 038	3 038	-	-	-	-	-	-	3 038	3 221	3 414
Cemetery and Burial		296	296	-	-	-	-	-	-	296	314	333
Cleaning and Removal		81	81	-	-	-	-	-	-	81	86	91
Clearance Certificates		6	6	-	-	-	-	-	-	6	6	7
Demolition Application Fees		6	6	-	-	-	-	-	-	6	6	7
Drainage Fees		12	12	-	-	-	-	-	-	12	13	14

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjus. 11	Total Adjus. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Encroachment Fees		64	64	-	-	-	-	-	-	64	68	72
Entrance Fees		930	930	-	-	-	-	-	-	930	986	1 045
Fire Services		2	2	-	-	-	-	-	-	2	2	3
Housing (Boarding Services)		6	6	-	-	-	-	-	-	6	6	7
Legal Fees		0	0	-	-	-	-	-	-	0	0	0
Management Fees		-	-	-	-	-	-	12 481	12 481	12 481	12 624	12 750
Occupation Certificates		6	6	-	-	-	-	-	-	6	6	7
Photo copies, Faxes and Telephone charges		5	5	-	-	-	-	-	-	5	6	6
Removal of Restrictions		6	6	-	-	-	-	-	-	6	6	7
Sale of Goods		89	89	-	-	-	-	-	-	89	95	100
Scrap, Waste & Other Goods		24	24	-	-	-	-	-	-	24	26	27
Traffic Control		6	6	-	-	-	-	-	-	6	6	7
Valuation Services		6	6	-	-	-	-	-	-	6	6	7
Total Sales of Goods and Rendering of Services		6 161	6 161	-	-	-	-	12 481	12 481	18 642	19 155	19 673
Agency Services												
Provincial												
Western Cape		5 214	5 214	-	-	-	-	-	-	5 214	5 526	5 858
Total Provincial		5 214	5 214	-	-	-	-	-	-	5 214	5 526	5 858
Total Agency Services		5 214	5 214	-	-	-	-	-	-	5 214	5 526	5 858
Interest - Deemed Interest		12	12	-	-	-	-	-	-	12	13	14
Interest earned from Receivables												
Electricity		2 157	2 157	-	-	-	-	-	-	2 157	2 179	2 200
Housing		229	229	-	-	-	-	-	-	229	231	233
Housing Land Sales		82	82	-	-	-	-	-	-	82	82	82
Housing Selling Schemes		84	84	-	-	-	-	-	-	84	84	84
Property Rental Debtors		6	6	-	-	-	-	-	-	6	6	6
Service Charges		76	76	-	-	-	-	-	-	76	77	78
Sporting and Other Bodies		11	11	-	-	-	-	-	-	11	11	11
Staff		11	11	-	-	-	-	-	-	11	11	11
Waste Management		5 251	5 251	-	-	-	-	-	-	5 251	5 303	5 356
Waste Water Management		6 887	6 887	-	-	-	-	-	-	6 887	6 956	7 026
Water		9 776	9 776	-	-	-	-	-	-	9 776	9 873	9 972
Total Interest earned from Receivables		24 570	24 570	-	-	-	-	-	-	24 570	24 814	25 060
Interest earned from Current and Non Current Assets												
Bank Accounts		8 522	8 522	-	-	-	-	-	-	8 522	8 607	8 693
Financial Assets		11	11	-	-	-	-	-	-	11	11	11
Short Term Investments and Call Accounts		8 799	8 799	-	-	-	-	-	-	8 799	8 887	8 976
Total Interest earned from Current and Non Current Assets		17 332	17 332	-	-	-	-	-	-	17 332	17 505	17 680
Rent on Land												
Land		18	18	-	-	-	-	-	-	18	19	20
Servitudes		12	12	-	-	-	-	-	-	12	13	14
Total Rent on Land		30	30	-	-	-	-	-	-	30	32	34
Rental from Fixed Assets												
Market Related												
Investment Property		4 845	4 845	-	-	-	-	-	-	4 845	5 136	5 444
Total Market Related		4 845	4 845	-	-	-	-	-	-	4 845	5 136	5 444
Non-market Related												
Investment Property		1 100	1 100	-	-	-	-	-	-	1 100	1 165	1 235
Property Plant and Equipment		750	750	-	-	-	-	-	-	750	795	843
Total Non-market Related		1 850	1 850	-	-	-	-	-	-	1 850	1 961	2 078
Total Rental from Fixed Assets		6 695	6 695	-	-	-	-	-	-	6 695	7 097	7 523

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjus. 11 F	Total Adjus. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Construction Contract Revenue		–	–	–	–	–	–	11 783	11 783	11 783	–	–
Development Charges		509	509	–	–	–	–	–	–	509	539	572
Operational Revenue												
Administrative Handling Fees		12	12	–	–	–	–	–	–	12	13	14
Breakages and Losses Recovered		0	0	–	–	–	–	–	–	0	0	0
Collection Charges		316	316	–	–	–	–	–	–	316	335	355
Discounts and Early Settlements		6	6	–	–	–	–	–	–	6	6	7
Incidental Cash Surpluses		6	6	–	–	–	–	–	–	6	6	7
Inspection Fees		6	6	–	–	–	–	–	–	6	6	7
Insurance Refund		151	151	–	–	–	–	–	–	151	160	169
Merchandising, Jobbing and Contracts		157	157	–	–	–	–	–	–	157	167	177
Request for Information		12	12	–	–	–	–	–	–	12	13	14
Skills Development Levy Refund		747	747	–	–	–	–	–	–	747	792	839
Staff and Councillors Recoveries		41	41	–	–	–	–	–	–	41	43	46
Total Operational Revenue		1 454	1 454	–	–	–	–	–	–	1 454	1 542	1 634
Non-Exchange revenue												
Property Rates												
Agricultural Properties		31 662	31 662	–	–	–	–	–	–	31 662	34 195	36 931
Business and Commercial Properties		17 112	17 112	–	–	–	–	–	–	17 112	18 481	19 959
Industrial Properties		14 818	14 818	–	–	–	–	–	–	14 818	16 004	17 284
Public Service Infrastructure Properties		536	536	–	–	–	–	–	–	536	579	625
Public Service Purposes Properties		21 262	21 262	–	–	–	–	–	–	21 262	22 963	24 800
Residential Properties		51 183	51 183	–	–	–	–	–	–	51 183	55 278	59 700
Vacant Land		2 865	2 865	–	–	–	–	–	–	2 865	3 094	3 342
Total Property Rates		139 439	139 439	–	–	–	–	–	–	139 439	150 594	162 642
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		(12 108)	(12 108)	–	–	–	–	–	–	(12 108)	(13 077)	(14 123)
Net Property Rates		127 331	127 331	–	–	–	–	–	–	127 331	137 517	148 518
Surcharges and Taxes												
Taxes		7 371	7 425	–	–	–	–	652	652	8 077	7 788	5 634
Total Surcharges and Taxes		7 371	7 425	–	–	–	–	652	652	8 077	7 788	5 634
Fines, Penalties and Forfeits												
Fines		11 270	11 270	–	–	–	–	–	–	11 270	11 836	12 431
Forfeits		0	0	–	–	–	–	–	–	0	0	0
Penalties		1 150	1 150	–	–	–	–	–	–	1 150	1 219	1 292
Total Fines, Penalties and Forfeits		12 420	12 420	–	–	–	–	–	–	12 420	13 055	13 723
Licences or Permits												
Dog		6	6	–	–	–	–	–	–	6	6	7
Filming Fees		6	6	–	–	–	–	–	–	6	6	7
Market Porters		6	6	–	–	–	–	–	–	6	6	7
Road and Transport		2 546	2 546	–	–	–	–	–	–	2 546	2 699	2 861
Trading		155	155	–	–	–	–	–	–	155	164	174
Total Licences or Permits		2 720	2 720	–	–	–	–	–	–	2 720	2 883	3 056
Transfer and subsidies - Operational												
Monetary Allocations												
District Municipalities		–	5 027	–	–	–	–	–	–	5 027	–	–
Foreign Government and International Organisations		755	917	–	–	–	–	–	–	917	–	–
National Governments		3 606	3 606	–	–	–	–	4 348	4 348	7 954	1 717	1 804
National Revenue Fund		166 475	166 475	–	–	–	–	–	–	166 475	176 156	178 631
Private Enterprises		–	1 886	–	–	–	–	–	–	1 886	–	–
Provincial Government		25 500	25 500	–	–	–	–	(24 263)	(24 263)	1 237	398	485

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjus. 11	Total Adjus. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Total Monetary Allocations		196 336	203 411	-	-	-	-	(19 915)	(19 915)	183 496	178 271	180 920
Total Transfer and subsidies - Operational		196 336	203 411	-	-	-	-	(19 915)	(19 915)	183 496	178 271	180 920
Interest Receivables												
Property Rates		3 807	3 807	-	-	-	-	-	-	3 807	3 845	3 883
Total Interest Receivables		3 807	3 807	-	-	-	-	-	-	3 807	3 845	3 883
Operational Revenue - Service Charges												
Electricity - Availability Charges		1 087	1 087	-	-	-	-	-	-	1 087	1 152	1 221
Waste Management - Availability Charges		884	884	-	-	-	-	-	-	884	937	993
Waste Water Management - Availability Charges		426	426	-	-	-	-	-	-	426	451	479
Water - Availability Charges		1 049	1 049	-	-	-	-	-	-	1 049	1 111	1 178
Total Operational Revenue - Service Charges		3 445	3 445	-	-	-	-	-	-	3 445	3 652	3 871
Total Revenue		1 069 064	1 076 193	-	-	-	-	26 236	26 236	1 102 429	1 138 703	1 221 220
EXPENDITURE ITEMS:												
Employee related costs												
Salaries and Allowances												
Basic Salary	2	185 844	189 866	-	-	-	-	-	-	189 866	196 095	209 436
Bonuses		17 875	17 875	-	-	-	-	-	-	17 875	19 063	20 335
Allowance												
Cellular and Telephone		1 622	1 622	-	-	-	-	-	-	1 622	1 734	1 854
Housing Benefits		1 492	1 492	-	-	-	-	-	-	1 492	1 592	1 699
Non-pensionable		81	81	-	-	-	-	-	-	81	86	92
Travel or Motor Vehicle		10 989	10 989	-	-	-	-	-	-	10 989	11 743	12 549
Total Allowance		14 184	14 184	-	-	-	-	-	-	14 184	15 155	16 194
Service Related Benefits												
Acting		2 817	2 732	-	-	-	-	-	-	2 732	3 014	3 225
Leave Pay		5 040	5 040	-	-	-	-	-	-	5 040	5 393	5 770
Long Service Award		1 439	1 439	-	-	-	-	-	-	1 439	1 539	1 647
Overtime		28 251	28 251	-	-	-	-	-	-	28 251	30 229	32 344
Standby Allowance		9 175	9 175	-	-	-	-	-	-	9 175	9 817	10 504
Total Service Related Benefits		46 722	46 637	-	-	-	-	-	-	46 637	49 992	53 491
Total Salaries and Allowances		264 625	268 562	-	-	-	-	-	-	268 562	280 305	299 456
Social Contributions												
Bargaining Council		97	97	-	-	-	-	-	-	97	104	111
Group Life Insurance		6 294	6 294	-	-	-	-	-	-	6 294	6 707	7 148
Medical		11 803	11 803	-	-	-	-	-	-	11 803	12 593	13 438
Pension		31 092	31 092	-	-	-	-	-	-	31 092	33 139	35 330
Unemployment Insurance		1 669	1 678	-	-	-	-	-	-	1 678	1 753	1 871
Total Social Contributions		50 956	50 965	-	-	-	-	-	-	50 965	54 295	57 896
Post-retirement Benefit												
Medical		11 587	11 587	-	-	-	-	-	-	11 587	12 399	13 266
Pension		29	29	-	-	-	-	-	-	29	31	33
Total Post-retirement Benefit		11 617	11 617	-	-	-	-	-	-	11 617	12 430	13 300
Sub-Total	4	327 197	331 144	-	-	-	-	-	-	331 144	347 031	370 652
Total Employee Related Cost	1,5	327 197	331 144	-	-	-	-	-	-	331 144	347 031	370 652
Remuneration of Councillors												
Allowances and Service Related Benefits												
Basic Salary		10 860	10 860	-	-	-	-	-	-	10 860	11 294	11 746
Cell phone Allowance		1 251	1 251	-	-	-	-	-	-	1 251	1 301	1 354
Total Allowances and Service Related Benefits		12 111	12 111	-	-	-	-	-	-	12 111	12 596	13 100
Social Contributions												
Medical Aid Benefits		94	94	-	-	-	-	-	-	94	97	101

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjus. 11 F	Total Adjus. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Pension Fund Contributions		1 552	1 552	-	-	-	-	-	-	1 552	1 614	1 679
Total Social Contributions		1 646	1 646	-	-	-	-	-	-	1 646	1 712	1 780
Total Remuneration of Councillors	1,5	13 758	13 758	-	-	-	-	-	-	13 758	14 308	14 880
Bulk Purchases - Electricity												
ESKOM		474 822	474 822	-	-	-	-	-	-	474 822	517 556	564 136
Self Generation		0	0	-	-	-	-	-	-	0	0	0
Total Bulk Purchases - Electricity	1	474 822	474 822	-	-	-	-	-	-	474 822	517 556	564 136
Inventory Consumed												
Consumables		3 604	3 668	-	-	-	-	-	-	3 668	3 196	3 357
Materials and Supplies		19 181	19 356	-	-	-	-	-	-	19 356	20 121	21 203
Water		0	0	-	-	-	-	-	-	0	0	0
Sub-total		22 786	23 024	-	-	-	-	-	-	23 024	23 317	24 560
Total Inventory Consumed	1	22 786	23 024	-	-	-	-	-	-	23 024	23 317	24 560
Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity		9 239	9 239	-	-	-	-	-	-	9 239	10 137	11 119
Waste Management		5 764	5 764	-	-	-	-	-	-	5 764	6 207	6 681
Waste Water Management		6 757	6 757	-	-	-	-	-	-	6 757	7 239	7 752
Water		1 588	1 588	-	-	-	-	-	-	1 588	1 809	2 049
Total Trade and Other Receivables from Exchange Transactions		23 349	23 349	-	-	-	-	-	-	23 349	25 391	27 602
Other Receivables from Non-exchange Revenue												
Property Rates												
Agricultural Properties		8 820	8 820	-	-	-	-	-	-	8 820	9 261	9 724
Residential Properties		11 155	11 155	-	-	-	-	-	-	11 155	12 048	13 011
Total Property Rates		19 975	19 975	-	-	-	-	-	-	19 975	21 309	22 735
Total Other Receivables from Non-exchange Revenue		19 975	19 975	-	-	-	-	-	-	19 975	21 309	22 735
Total Debt Impairment	1	43 324	43 324	-	-	-	-	-	-	43 324	46 700	50 338
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets		101	101	-	-	-	-	-	-	101	101	101
Total Amortisation		101	101	-	-	-	-	-	-	101	101	101
Depreciation												
Community Assets		2 170	2 170	-	-	-	-	-	-	2 170	2 170	2 170
Computer Equipment		2 719	2 719	-	-	-	-	-	-	2 719	2 719	2 719
Electrical Infrastructure		1 116	1 116	-	-	-	-	-	-	1 116	1 116	1 116
Furniture and Office Equipment		674	674	-	-	-	-	-	-	674	674	674
Investment Property		218	218	-	-	-	-	-	-	218	218	218
Machinery and Equipment		1 565	1 565	-	-	-	-	-	-	1 565	1 565	1 565
Roads Infrastructure		656	656	-	-	-	-	-	-	656	656	656
Sanitation Infrastructure		2 940	2 940	-	-	-	-	-	-	2 940	2 940	2 940
Solid Waste Infrastructure		18 026	18 026	-	-	-	-	-	-	18 026	18 026	18 026
Storm water Infrastructure		596	596	-	-	-	-	-	-	596	596	596
Transport Assets		5 628	5 628	-	-	-	-	-	-	5 628	5 628	5 628
Water Supply Infrastructure		1 772	1 772	-	-	-	-	-	-	1 772	1 772	1 772
Total Depreciation		38 080	38 080	-	-	-	-	-	-	38 080	38 080	38 080
Total Depreciation, Amortisation and Impairment	1	38 181	38 181	-	-	-	-	-	-	38 181	38 181	38 181
Interest, Dividends and Rent on Land												
Interest Paid		10 773	10 773	-	-	-	-	-	-	10 773	11 311	11 877
Rent on Land		17	17	-	-	-	-	-	-	17	18	18
Total Interest, Dividends and Rent on Land	1	10 789	10 789	-	-	-	-	-	-	10 789	11 329	11 895
Contracted Services												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjus. 11 F	Total Adjus. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Consultants and Professional Services		19 796	15 859	-	-	-	-	-	-	15 859	20 946	22 245
Contractors		8 652	12 659	-	-	-	-	37 366	37 366	50 025	7 879	8 370
Outsourced Services		44 212	43 960	-	-	-	-	-	-	43 960	45 966	47 813
Total Contracted Services	1	72 660	72 478	-	-	-	-	37 366	37 366	109 844	74 791	78 429
Transfers and Subsidies												
Operational												
Monetary Allocations		14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609
Total Operational	1	14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609
Total Transfers and Subsidies	1	14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609
Irrecoverable Debts Written Off												
Exchange												
Electricity		1 662	1 662	-	-	-	-	-	-	1 662	1 745	1 833
Waste Management		9 706	9 706	-	-	-	-	-	-	9 706	10 191	10 700
Waste Water Management		7 579	7 579	-	-	-	-	-	-	7 579	7 958	8 356
Water		12 554	12 554	-	-	-	-	-	-	12 554	13 181	13 840
Total Exchange		31 500	31 500	-	-	-	-	-	-	31 500	33 075	34 729
Non-exchange												
Service Charges		0	0	-	-	-	-	-	-	0	0	0
Total Non-exchange	1	0	0	-	-	-	-	-	-	0	0	0
Total Irrecoverable Debts Written Off	1	31 500	31 500	-	-	-	-	-	-	31 500	33 075	34 729
Operational Cost and Other Cost												
Operational Cost												
Achievements and Awards		47	47	-	-	-	-	-	-	47	50	52
Advertising, Publicity and Marketing		1 556	1 549	-	-	-	-	-	-	1 549	1 444	1 506
Bank Charges, Facility and Card Fees		536	536	-	-	-	-	-	-	536	563	591
Cleaning Services		58	58	-	-	-	-	-	-	58	60	62
Commission		2 856	2 856	-	-	-	-	-	-	2 856	2 999	3 149
Communication		3 659	3 406	-	-	-	-	-	-	3 406	3 842	4 034
Contribution to Provisions		0	0	-	-	-	-	-	-	0	0	0
Courier and Delivery Services		3	3	-	-	-	-	-	-	3	3	3
Deeds		62	62	-	-	-	-	-	-	62	65	68
Electricity Compliance Certificate		79	79	-	-	-	-	-	-	79	83	87
Entertainment		16	16	-	-	-	-	-	-	16	17	18
External Audit Fees		4 846	4 846	-	-	-	-	-	-	4 846	5 088	5 342
External Computer Service		6 023	5 705	-	-	-	-	-	-	5 705	6 354	6 698
Fines and Penalties		1	1	-	-	-	-	-	-	1	1	1
Full Time Union Representative		(10)	60	-	-	-	-	-	-	60	(10)	(11)
Hire Charges		7 426	7 159	-	-	-	-	-	-	7 159	7 820	8 240
Insurance Underwriting		3 697	3 690	-	-	-	-	-	-	3 690	3 866	4 059
Learnerships and Internships		659	659	-	-	-	-	-	-	659	667	676
Levies Paid - Water Resource Management Charges		2 736	2 736	-	-	-	-	-	-	2 736	2 873	3 017
Licences		543	543	-	-	-	-	-	-	543	570	598
Management Fee		1	1	-	-	-	-	-	-	1	1	1
Municipal Services		44	44	-	-	-	-	-	-	44	46	49
Office Decorations		3	3	-	-	-	-	-	-	3	3	3
Printing, Publications and Books		1 855	1 855	-	-	-	-	-	-	1 855	2 028	2 218
Professional Bodies, Membership and Subscription		793	793	-	-	-	-	-	-	793	832	874
Registration Fees		51	61	-	-	-	-	-	-	61	53	56
Road Worthy Test		15	15	-	-	-	-	-	-	15	16	17
Servitudes and Land Surveys		137	137	-	-	-	-	-	-	137	144	151
Signage		1 719	1 722	-	-	-	-	-	-	1 722	1 880	2 055
Skills Development Fund Levy		1 339	1 339	-	-	-	-	-	-	1 339	1 407	1 477

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Toll Gate Fees		1	1	-	-	-	-	-	-	1	2	2
Transport Provided as Part of Departmental Activities		70	35	-	-	-	-	-	-	35	73	77
Travel Agency and Visas		46	46	-	-	-	-	-	-	46	48	50
Travel and Subsistence		956	1 003	-	-	-	-	-	-	1 003	989	1 036
Uniform and Protective Clothing		3 168	3 224	-	-	-	-	-	-	3 224	3 232	3 409
Vehicle Tracking		386	386	-	-	-	-	-	-	386	405	426
Ward Committees		1 283	1 283	-	-	-	-	-	-	1 283	1 347	1 415
Wet Fuel		11 229	12 347	-	-	-	-	-	-	12 347	11 756	12 308
Workmens Compensation Fund		2 586	2 586	-	-	-	-	-	-	2 586	2 716	2 851
Total Operational Cost		60 475	60 893	-	-	-	-	-	-	60 893	63 330	66 664
Operating Leases												
Investment Properties		1 440	1 648	-	-	-	-	-	-	1 648	1 512	1 588
Total Operational Leases		1 440	1 648	-	-	-	-	-	-	1 648	1 512	1 588
Total Operational Cost and Other Cost	1	61 915	62 541	-	-	-	-	-	-	62 541	64 842	68 251
Total Expenditure		1 111 084	1 115 761	-	-	-	-	25 584	25 584	1 141 344	1 173 618	1 258 660
Surplus/(Deficit)		(42 020)	(39 568)	-	-	-	-	652	652	(38 916)	(34 914)	(37 440)
Transfers and subsidies - capital (monetary allocations)												
District Municipalities		435	435	-	-	-	-	-	-	435	-	-
National Government		26 141	26 141	-	-	-	-	-	-	26 141	44 608	35 790
Provincial Governments		8 428	8 789	-	-	-	-	-	-	8 789	5 834	117
Total Transfers and subsidies - capital (monetary allocations)		35 003	35 364	-	-	-	-	-	-	35 364	50 442	35 907
Surplus/(Deficit) after capital transfers and contributions		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Surplus/(Deficit) after income tax		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Surplus/(Deficit) attributable to municipality		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Surplus/(Deficit) for the year		(7 016)	(4 203)	-	-	-	-	652	652	(3 551)	15 527	(1 533)
Repairs and Maintenance by Expenditure Item	8											
Inventory Consumed (Project Maintenance)		4 711	4 547	-	-	-	-	-	-	4 547	5 063	5 444
Contracted Services		14 772	11 380	-	-	-	-	-	-	11 380	15 935	17 190
Operational Costs		4 965	4 699	-	-	-	-	-	-	4 699	5 320	5 702
Total Repairs and Maintenance Expenditure	9	24 448	20 626	-	-	-	-	-	-	20 626	26 318	28 336

WC022 Witzenberg - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2027/28 Adjusted Budget	+2 2028/29 Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Cash at Bank		238 572	238 572	-	-	-	-	5 000	5 000	243 572	247 415	256 734
Cash on Hand		9	9	-	-	-	-	-	-	9	9	9
Total Cash and Cash Equivalents		238 581	238 581	-	-	-	-	5 000	5 000	243 581	247 424	256 743
Trade and other receivables from exchange transactions												
Electricity		124 526	124 526	-	-	-	-	-	-	124 526	136 619	149 992
Waste Management		89 183	89 183	-	-	-	-	-	-	89 183	98 164	107 537
Waste Water Management		44 171	44 171	-	-	-	-	-	-	44 171	50 850	57 979
Water		138 668	138 668	-	-	-	-	-	-	138 668	144 422	150 425
Other trade receivables from exchange transactions		17 853	17 853	-	-	-	-	-	-	17 853	30 754	31 160
VAT Receivable Input Tax Accrual		(1 697)	(1 697)	-	-	-	-	-	-	(1 697)	(1 697)	(1 697)
Gross: Trade and other receivables from exchange		412 705	412 705	-	-	-	-	-	-	412 705	459 112	495 397
Less: Impairment for debt												
Impairment for Electricity		(30 162)	(30 162)	-	-	-	-	-	-	(30 162)	(40 298)	(51 417)
Impairment for Waste Management		(76 010)	(76 010)	-	-	-	-	-	-	(76 010)	(82 217)	(88 898)
Impairment for Waste Water Management		(75 646)	(75 646)	-	-	-	-	-	-	(75 646)	(82 884)	(90 637)
Impairment for Water		(131 222)	(131 222)	-	-	-	-	-	-	(131 222)	(133 031)	(135 081)
Impairment for other trade receivables from exchange transactions		(27 740)	(27 740)	-	-	-	-	-	-	(27 740)	(37 001)	(46 725)
Total Less: Impairment for debt		(340 780)	(340 780)	-	-	-	-	-	-	(340 780)	(375 432)	(412 758)
Total net Trade and other receivables from Exchange Transactions		71 925	71 925	-	-	-	-	-	-	71 925	83 680	82 639
Receivables from non-exchange transactions												
Property rates												
Agricultural Properties		18 454	18 454	-	-	-	-	-	-	18 454	21 450	24 685
Business and Commercial Properties		13 950	13 950	-	-	-	-	-	-	13 950	15 569	17 318
Industrial Properties		3 924	3 924	-	-	-	-	-	-	3 924	5 326	6 840
Public Benefit Organisations		4	4	-	-	-	-	-	-	4	4	4
Public Service Infrastructure Properties		(16 283)	(16 283)	-	-	-	-	-	-	(16 283)	(16 233)	(16 178)
Public Service Purposes Properties		26 698	26 698	-	-	-	-	-	-	26 698	28 710	30 882
Residential Properties		31 400	31 400	-	-	-	-	-	-	31 400	37 019	42 953
Vacant Land		4 944	4 944	-	-	-	-	-	-	4 944	5 215	5 507
Gross: Property rates		83 091	83 091	-	-	-	-	-	-	83 091	97 060	112 012
Less: Impairment of Property rates		(67 918)	(67 918)	-	-	-	-	-	-	(67 918)	(79 966)	(92 977)
Net Property rates		15 173	15 173	-	-	-	-	-	-	15 173	17 094	19 035
Other receivables from non-exchange transactions		61 562	61 562	-	-	-	-	-	-	61 562	71 381	81 697
Less: Impairment for other receivables from non-exchange		(13 900)	(13 900)	-	-	-	-	-	-	(13 900)	(13 900)	(13 900)
Net other receivables from non-exchange transactions		47 662	47 662	-	-	-	-	-	-	47 662	57 481	67 797
Total net Receivables from non-exchange transactions		62 835	62 835	-	-	-	-	-	-	62 835	74 575	86 831
Inventory												
Consumables		(3 164)	(3 164)	-	-	-	-	-	-	(3 164)	(3 164)	(3 164)
Materials and Supplies		17 908	17 908	-	-	-	-	-	-	17 908	17 908	17 908
Water		20	20	-	-	-	-	-	-	20	20	20
Total Inventory		14 764	14 764	-	-	-	-	-	-	14 764	14 764	14 764
VAT Receivable												
Input Tax Capital		1 176	1 176	-	-	-	-	-	-	1 176	1 176	1 176
Input Tax General		10 608	10 608	-	-	-	-	-	-	10 608	10 608	10 608
VAT Control (Receivable)		(96 865)	(96 865)	-	-	-	-	-	-	(96 865)	(96 865)	(96 865)
Total VAT Receivable		(85 080)	(85 080)	-	-	-	-	-	-	(85 080)	(85 080)	(85 080)
Other current assets												
Control, Clearing and Interface Accounts		1 084	1 084	-	-	-	-	-	-	1 084	1 084	1 084
Deposits		1 560	1 560	-	-	-	-	-	-	1 560	1 560	1 560
Operating Lease - Straight Lining		2 303	2 303	-	-	-	-	-	-	2 303	2 303	2 303
Total Other current assets		4 947	4 947	-	-	-	-	-	-	4 947	4 947	4 947
Total Current Assets		307 972	307 972	-	-	-	-	5 000	5 000	312 972	340 311	360 844
Non-current Assets												
Investment Property												
Investment Property at Cost / Fair Value		46 722	46 722	-	-	-	-	-	-	46 722	46 722	46 722
Less: Accumulated Depreciation		(5 411)	(5 411)	-	-	-	-	-	-	(5 411)	(5 629)	(5 847)
Less: Accumulated Impairment		(472)	(472)	-	-	-	-	-	-	(472)	(472)	(472)
Total Investment Property		40 838	40 838	-	-	-	-	-	-	40 838	40 620	40 402
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation		1 760 918	1 760 918	-	-	-	-	-	-	1 760 918	1 832 310	1 888 600
Leases recognised as Property, Plant and Equipment		8 470	8 470	-	-	-	-	-	-	8 470	8 470	8 470
Less: Accumulated Depreciation		(515 412)	(515 412)	-	-	-	-	-	-	(515 412)	(553 274)	(591 136)
Less: Accumulated Impairment		(5 974)	(5 974)	-	-	-	-	-	-	(5 974)	(5 974)	(5 974)
Total Property, Plant and Equipment		1 248 002	1 248 002	-	-	-	-	-	-	1 248 002	1 281 532	1 299 959
Heritage Assets												
Heritage Assets at Cost / Revaluation		550	550	-	-	-	-	-	-	550	550	550
Total Heritage Assets		550	550	-	-	-	-	-	-	550	550	550
Intangible Assets												
Intangible Assets at Cost / Revaluation		2 329	2 329	-	-	-	-	-	-	2 329	2 329	2 329
Less: Accumulated Amortisation		(1 241)	(1 241)	-	-	-	-	-	-	(1 241)	(1 342)	(1 442)
Total Intangible Assets		1 088	1 088	-	-	-	-	-	-	1 088	987	887
Total Non Current Assets		1 290 478	1 290 478	-	-	-	-	-	-	1 290 478	1 323 689	1 341 798
TOTAL ASSETS		1 598 451	1 598 451	-	-	-	-	5 000	5 000	1 603 451	1 664 000	1 702 642
LIABILITIES												
Current Liabilities												
Financial Liabilities												
Current portion of Finance Lease Liabilities		163	163	-	-	-	-	-	-	163	163	163
Current portion of Non-current Borrowings		21 891	21 891	-	-	-	-	-	-	21 891	21 891	21 891
Unamortised Premium on Long-term Debts		19	19	-	-	-	-	-	-	19	23	28
Total Financial Liabilities		22 073	22 073	-	-	-	-	-	-	22 073	22 077	22 082
Consumer Deposits												
Building Plans		1 059	1 059	-	-	-	-	-	-	1 059	1 059	1 059
Electricity		204	204	-	-	-	-	-	-	204	204	204
Posters		30	30	-	-	-	-	-	-	30	30	30
Rental Properties		380	380	-	-	-	-	-	-	380	380	380
Water		8 611	8 611	-	-	-	-	-	-	8 611	8 611	8 611
Wayleave		370	370	-	-	-	-	-	-	370	370	370
Total Consumer Deposits		10 655	10 655	-	-	-	-	-	-	10 655	10 655	10 655
Trade and Other Payable Exchange Transactions												
Advance Payments		4 459	4 459	-	-	-	-	-	-	4 459	4 459	4 459
Agency Fees Payable		(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)
Control, Clearing and Interface Accounts		(5 482)	(5 482)	-	-	-	-	-	-	(5 482)	(628)	4 565
Electricity Bulk Purchase		84 357	84 357	-	-	-	-	-	-	84 357	84 357	84 357
Fair Value Adjustment		1	1	-	-	-	-	-	-	1	1	1
Long Service Award		4 126	4 126	-	-	-	-	-	-	4 126	4 126	4 126
Overtime		2 483	2 483	-	-	-	-	-	-	2 483	2 483	2 483
Payables and Accruals		60 472	60 472	-	-	-	-	4 348	4 348	64 820	62 412	64 447
Retentions		11 870	11 870	-	-	-	-	-	-	11 870	11 870	11 870

Description	Ref	Budget Year 2026/27										Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H			
R thousands													
Unallocated Deposits		1 345	1 345	-	-	-	-	-	-	1 345	1 345	1 345	1 345
VAT Payables Output Tax Accrual		17 977	17 977	-	-	-	-	-	-	17 977	13 016	7 806	7 806
VAT Payables Output Tax Provision for Doubtful Debt Impairment		5 413	5 413	-	-	-	-	-	-	5 413	5 413	5 413	5 413
Total Trade and Other Payable Exchange Transactions	2, 5	187 021	187 021	-	-	-	-	4 348	4 348	191 368	188 853	190 872	190 872
Trade and Other Payable Non-exchange Transactions													
Transfers and Subsidies Unspent													
Capital		22 788	22 788	-	-	-	-	-	-	22 788	27 534	31 531	31 531
Operational		(9 570)	(9 570)	-	-	-	-	-	-	(9 570)	(1 691)	(5 562)	(5 562)
Total Transfers and Subsidies Unspent	2	13 219	13 219	-	-	-	-	-	-	13 219	25 843	25 969	25 969
Total Trade and Other Payable Non-exchange Transactions	2	13 219	13 219	-	-	-	-	-	-	13 219	25 843	25 969	25 969
Provision													
Bonus		12 727	12 727	-	-	-	-	-	-	12 727	18 446	24 547	24 547
Decommissioning, Restoration and Similar Liabilities		3 791	3 791	-	-	-	-	-	-	3 791	3 791	3 791	3 791
Ex-gratia Pension		8	8	-	-	-	-	-	-	8	8	8	8
Leave		22 289	22 289	-	-	-	-	-	-	22 289	22 289	22 289	22 289
Total Provision		38 815	38 815	-	-	-	-	-	-	38 815	44 534	50 634	50 634
VAT Payable													
VAT Payable: Output Tax		(96 979)	(96 979)	-	-	-	-	-	-	(96 979)	(89 125)	(80 722)	(80 722)
Total VAT Payable		(96 979)	(96 979)	-	-	-	-	-	-	(96 979)	(89 125)	(80 722)	(80 722)
Other current liabilities													
Employee Benefits													
Post-employment Benefits		3 300	3 300	-	-	-	-	-	-	3 300	3 300	3 300	3 300
Total Employee Benefits		3 300	3 300	-	-	-	-	-	-	3 300	3 300	3 300	3 300
Total Other current liabilities		3 300	3 300	-	-	-	-	-	-	3 300	3 300	3 300	3 300
Total Current Liabilities		178 102	178 102	-	-	-	-	4 348	4 348	182 450	206 137	222 790	222 790
Non-current Liabilities													
Financial Liabilities													
Borrowings													
Annuity and Bullet Loans		(8 999)	(8 999)	-	-	-	-	-	-	(8 999)	(12 108)	(15 217)	(15 217)
Finance Lease Liability		889	889	-	-	-	-	-	-	889	889	889	889
Total Borrowings	4	(8 110)	(8 110)	-	-	-	-	-	-	(8 110)	(11 219)	(14 328)	(14 328)
Operating Lease Liability		1 424	1 424	-	-	-	-	-	-	1 424	1 424	1 424	1 424
Total Financial Liabilities		(6 686)	(6 686)	-	-	-	-	-	-	(6 686)	(9 794)	(12 903)	(12 903)
Provisions													
Decommissioning, Restoration and Similar Liabilities		84 523	84 523	-	-	-	-	-	-	84 523	95 650	107 334	107 334
Total Provisions		84 523	84 523	-	-	-	-	-	-	84 523	95 650	107 334	107 334
Other non-current liabilities													
Employee Benefits													
Post-employment Benefits		90 436	90 436	-	-	-	-	-	-	90 436	102 866	116 166	116 166
Other Long-Term Benefits		13 618	13 618	-	-	-	-	-	-	13 618	15 158	16 805	16 805
Total Employee Benefits		104 055	104 055	-	-	-	-	-	-	104 055	118 024	132 971	132 971
Total Other non-current liabilities		104 055	104 055	-	-	-	-	-	-	104 055	118 024	132 971	132 971
Total non current liabilities		181 892	181 892	-	-	-	-	-	-	181 892	203 880	227 402	227 402
TOTAL LIABILITIES		359 995	359 995	-	-	-	-	4 348	4 348	364 342	410 017	450 191	450 191
CHANGES IN NET ASSETS		1 238 456	1 238 456	-	-	-	-	652	652	1 239 108	1 253 983	1 252 450	1 252 450
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)													
Opening Balance		1 234 306	1 234 306	-	-	-	-	-	-	1 234 306	1 227 290	1 242 817	1 242 817
Transfers to/from operating revenue and expenditure		(7 016)	(7 016)	-	-	-	-	652	652	(6 364)	(15 527)	1 533	1 533
Total Accumulated Surplus/(Deficit)	1	1 227 290	1 227 290	-	-	-	-	652	652	1 227 942	1 211 762	1 244 350	1 244 350
Reserves and Funds													
Capital Replacement Reserve		11 166	11 166	-	-	-	-	-	-	11 166	11 166	11 166	11 166
Total Reserves and Funds	2	11 166	11 166	-	-	-	-	-	-	11 166	11 166	11 166	11 166
Opening Balance		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 238 456	1 238 456	-	-	-	-	652	652	1 239 108	1 222 928	1 255 516	1 255 516

Supporting Table SA7 Measureable performance objectives

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

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

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

WC022 Witzenberg - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 29/09/2026

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27			Budget Year +1 2027/28	Budget Year +2 2028/29
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1.0%	1.0%	0.9%	1.0%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				1.0%	1.0%	1.0%	1.0%	1.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				-59.9%	-59.9%	-59.9%	-87.7%	-115.6%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				1.7	1.7	1.7	1.7	1.6
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				1.7	1.7	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities				1.7	1.7	1.7	1.6	1.5
<u>Revenue Management</u>									
					1.7	1.7	1.7	1.6	1.5
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				14.0%	13.9%	13.6%	15.2%	15.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.0%	99.0%	99.0%					
Creditors to Cash and Investments					0.0%	0.0%	0.0%	0.0%	0.0%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical	21334198.1	21782563	21782563	21782563	21782563	21782563	21782563	21782563
	Total Cost of Losses (Rand '000)	23 698	25 880	25 880	25 880	25 880	25 880	25 880	25 880
	% Volume (units purchased and generated less units sold)/units purchased and generated	10.68%	0	0	0	0	0	0	0
Water Volumes :System input	generated								
	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 009	871	871	871	871	871	871	871
	Total Cost of Losses (Rand '000)	379461	355945.6928	355945.6928	355945.6928	355945.6928	355945.6928	355945.6928	355945.6928
	% Volume (units purchased and generated less units sold)/units purchased and generated	15.04%	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)				30.6%	30.8%	30.0%	30.5%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)				0.0%	0.0%	1.2%	1.3%	1.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.3%	1.9%	1.9%	2.3%	2.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3.1%	3.1%	3.1%	3.0%	6.1%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				22.9	21.4	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5.9%	5.8%	5.7%	6.5%	7.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				–	–	–	–	–

References

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

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days

Debtors > 12 months recovered

Monthly fixed operational expenditure

Fixed operational expenditure % assumption

Own capex

Borrowing

0.0%

40.0%

40.0%

40.0%

40.0%

40.0%

WC022 Witzenberg - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 29/09/2026

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24	2024/25	2025/26	Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics												
Population		Stats SA community survey / SEP -LG 2024	-	-	-	116	116	116	116	162	162	162
Females aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Males aged 5 - 14		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Females aged 15 - 34		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Males aged 15 - 34		Stats SA community survey	-	-	-	24	24	24	24	24	24	24
Unemployment		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
Monthly household income (no. of households)	1, 12											
No income		Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R1 - R1 600		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R1 601 - R3 200		Stats SA community survey	-	-	-	7	7	7	7	7	7	7
R3 201 - R6 400		Stats SA community survey	-	-	-	6	6	6	6	6	6	6
R6 401 - R12 800		Stats SA community survey	-	-	-	3	3	3	3	3	3	3
R12 801 - R25 600		Stats SA community survey	-	-	-	2	2	2	2	2	2	2
R25 601 - R51 200		Stats SA community survey	-	-	-	1	1	1	1	1	1	1
R52 201 - R102 400		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R102 401 - R204 800		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R204 801 - R409 600		Stats SA community survey	-	-	-	0	0	0	0	0	0	0
R409 601 - R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
> R819 200		Stats SA community survey	-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)												
< R2 060 per household per month	13		-	-	-	8	8	8	8	8	8	8
	2		-	-	-	15 539	15 539	15 539	15 539	15 539	15 539	15 539
Household/demographics (000)												
Number of people in municipal area		Stats SA community survey / SEP -LG 2024	-	-	-	116	116	116	116	162	162	162
Number of poor people in municipal area		Stats SA community survey	-	-	-	90	90	90	90	90	90	90
Number of households in municipal area		Stats SA community survey	-	-	-	27	27	27	27	27	27	27
Number of poor households in municipal area		Stats SA community survey	-	-	-	21	21	21	21	21	21	21
Definition of poor household (R per month)		Stats SA community survey	-	-	-	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
Housing statistics	3											
Formal			-	-	-	23 642	23 642	23 642	23 642	49 292	49 292	49 292
Informal			-	-	-	3 778	3 778	3 778	3 778	6 913	6 913	6 913
Total number of households			-	-	-	27 420	27 420	27 420	27 420	56 205	56 205	56 205
Dwellings provided by municipality	4		-	-	-	-	-	-	-	-	-	-
Dwellings provided by province/s			-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Economic	6											
Collection rates	7											

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	12 343	12 453	12 394	12 454	12 454	12 454	47 437	47 437	47 437

8	8	Using public tap (at least min.service level)	3 045	2 967	4 027	4 788	4 788	4 788	8 768	8 768	8 768	
		Minimum Service Level and Above sub-total	15 388	15 420	16 421	17 242	17 242	17 242	56 205	56 205	56 205	
		Total number of households	15 388	15 420	16 421	17 242	17 242	17 242	56 205	56 205	56 205	
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)	12 697	12 861	12 993	13 000	13 000	13 000	54 013	54 013	54 013	
		Chemical toilet	3 045	2 967	4 027	4 788	4 788	4 788	2 192	2 192	2 192	
		Minimum Service Level and Above sub-total	15 742	15 828	17 020	17 788	17 788	17 788	56 205	56 205	56 205	
		Total number of households	15 742	15 828	17 020	17 788	17 788	17 788	56 205	56 205	56 205	
		Energy:										
		Electricity (at least min.service level)	2 285	2 260	2 228	2 187	2 187	2 187	42 494	2 100	2 050	
		Electricity - prepaid (min.service level)	10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550	
		Minimum Service Level and Above sub-total	12 810	12 964	13 152	13 461	13 461	13 461	53 844	13 550	13 600	
		Electricity - prepaid (< min. service level)	3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361	
		Below Minimum Service Level sub-total	3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361	
		Total number of households	15 855	15 931	17 179	18 249	18 249	18 249	56 205	15 911	15 961	
Refuse:												
Removed at least once a week	13 151	13 319	13 465	13 470	13 470	13 470	42 491	13 570	13 620			
Minimum Service Level and Above sub-total	13 151	13 319	13 465	13 470	13 470	13 470	42 491	13 570	13 620			
Using communal refuse dump	3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714			
Below Minimum Service Level sub-total	3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714			
Total number of households	16 196	16 286	17 492	18 258	18 258	18 258	56 205	27 284	27 334			
Municipal in-house services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
8	8	Household service targets (000)										
		Water:										
		Piped water inside dwelling	12 343	12 453	12 394	12 454	12 454	12 454	47 437	47 437	47 437	
		Using public tap (at least min.service level)	3 045	2 967	4 027	4 788	4 788	4 788	8 768	8 768	8 768	
		Minimum Service Level and Above sub-total	15 388	15 420	16 421	17 242	17 242	17 242	56 205	56 205	56 205	
		Total number of households	15 388	15 420	16 421	17 242	17 242	17 242	56 205	56 205	56 205	
		Flush toilet (connected to sewerage)	12 697	12 861	12 993	13 000	13 000	13 000	54 013	54 013	54 013	
		Chemical toilet	3 045	2 967	4 027	4 788	4 788	4 788	2 192	2 192	2 192	
		Minimum Service Level and Above sub-total	15 742	15 828	17 020	17 788	17 788	17 788	56 205	56 205	56 205	
		Total number of households	15 742	15 828	17 020	17 788	17 788	17 788	56 205	56 205	56 205	
		Energy:										
		Electricity (at least min.service level)	2 285	2 260	2 228	2 187	2 187	2 187	42 494	2 100	2 050	
		Electricity - prepaid (min.service level)	10 525	10 704	10 924	11 274	11 274	11 274	11 350	11 450	11 550	
		Minimum Service Level and Above sub-total	12 810	12 964	13 152	13 461	13 461	13 461	53 844	13 550	13 600	
		Electricity - prepaid (< min. service level)	3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361	
		Below Minimum Service Level sub-total	3 045	2 967	4 027	4 788	4 788	4 788	2 361	2 361	2 361	
		Total number of households	15 855	15 931	17 179	18 249	18 249	18 249	56 205	15 911	15 961	
Refuse:												
Removed at least once a week	13 151	13 319	13 465	13 470	13 470	13 470	42 491	13 570	13 620			
Minimum Service Level and Above sub-total	13 151	13 319	13 465	13 470	13 470	13 470	42 491	13 570	13 620			
Using communal refuse dump	3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714			
Below Minimum Service Level sub-total	3 045	2 967	4 027	4 788	4 788	4 788	13 714	13 714	13 714			
Total number of households	16 196	16 286	17 492	18 258	18 258	18 258	56 205	27 284	27 334			
Municipal entity services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
			Household service targets (000)									
Services provided by 'external mechanisms'	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 Medium Term Revenue & Expenditure Framework			
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	
			Household service targets (000)									

Detail of Free Basic Services (FBS) provided		2023/24	2024/25	2025/26	Budget Year 2026/27			2026/27 medium term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
List type of FBS service	Formal settlements - (50 kwh per indigent household per month Rands)	-	-	-	129	129	129	145	164	185
	Number of HH receiving this type of FBS	-	-	-	3 552	3 552	3 552	3 552	3 552	3 552
List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands)	-	-	-	25	25	25	26	27	29
	Number of HH receiving this type of FBS	-	-	-	3 552	3 552	3 552	3 552	3 552	3 552
List type of FBS service	Formal settlements - (free sanitation service to indigent households)	-	-	-	306	306	306	322	341	361
	Number of HH receiving this type of FBS	-	-	-	3 552	3 552	3 552	3 552	3 552	3 552
List type of FBS service	Formal settlements - (removed once a week to indigent households)	-	-	-	243	243	243	255	271	287
	Number of HH receiving this type of FBS	-	-	-	3 552	3 552	3 552	3 552	3 552	3 552

WC022 Witzenberg - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 29/09/2026

Description	Ref	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	238 581	238 581	243 581	407 646	424 297
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	113 841	113 832	110 971	149 233	171 566
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	(7 016)	(4 203)	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	101.9%	101.9%	99.3%	111.4%	111.6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				5.4%	5.4%	5.2%	5.3%	5.3%
Capital payments % of capital expenditure	8	18(1)c;19				109.2%	94.9%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				-37.5%	-5.7%	-5.8%	-7.5%	-5.2%
Current consumer debtors % change - incr(decr)	11	18(1)a							15.1%	13.7%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.9%	1.6%	1.6%	2.0%	2.1%
Asset renewal % of capital budget	14	20(1)(vi)				18.2%	17.6%	17.6%	8.8%	21.3%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	850 335	850 390	–	–	–
Total service charge revenue - previous year	–	–	–	–	–
Provincial government gazetted allocations	–	–	–	–	–
National government DoRA allocations	–	148 594	74 502	(616 880)	(616 793)
Cash receipts from ratepayers	843 091	843 091	867 372	1 018 214	1 108 806
Ratepayer & Other revenue	827 018	827 072	873 223	914 268	993 676
Change in debtors	–	–	–	23 278	10 996

DoRA operatingNational Government

Operational Revenue: General Revenue: Equitable Share	–	145 706	74 351	(620 826)	(620 738)	(620 738)	(672 347)	(691 043)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	–	1 360	124	1 976	1 976	1 976	–	–
Local Government Financial Management Grant [Schedule 5B]	–	1 461	27	1 970	1 970	1 970	2 083	2 196
Municipal Disaster Grant [Schedule 5B]	–	66	–	–	–	5 652	–	–
	–	148 594	74 502	(616 880)	(616 793)	(611 140)	(670 264)	(688 848)

Provincial operating grants

	–	–	–	–	–	–	–	–
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DoRA capitalProvincial capital grants

	–	–	–	–	–	–	–	–
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District Municipality grants

Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	–	–	3 391	3 391	3 391	5 227	737
Municipal Infrastructure Grant [Schedule 5B]	–	22 383	–	30 592	30 592	30 592	33 546	34 485
Energy Efficiency and Demand Side Management Grant	–	2 863	–	–	–	–	(4 014)	–
Water Services Infrastructure Grant [Schedule 5B]	–	13 042	–	–	–	–	19 217	11 304
Municipal Disaster Relief Grant	–	2 772	–	–	–	–	–	–
	–	41 061	–	33 983	33 983	33 983	53 976	46 526

WC022 Witzenberg - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 29/09/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue/General Revenue/Equitable Share										
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 976	1 976	–	–	–	–	1 976	–	–
Local Government Financial Management Grant [Schedule 5B]		1 970	1 970	–	–	–	–	1 970	2 083	2 196
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	5 652	5 652	5 652	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		3 946	3 946	–	–	5 652	5 652	9 598	2 083	2 196
Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		3 946	3 946	–	–	5 652	5 652	9 598	2 083	2 196
Provincial Government										
Monetary Allocations										
Capacity Building and Other		14 240	14 240	–	–	–	–	14 240	13 256	13 495
Infrastructure		15 317	15 317	–	–	11 783	11 783	27 100	–	–
Water Supply Infrastructure - Maintenance		29 558	29 558	–	–	11 783	11 783	41 340	13 256	13 495
Total Monetary Allocations		29 558	29 558	–	–	11 783	11 783	41 340	13 256	13 495
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government		29 558	29 558	–	–	11 783	11 783	41 340	13 256	13 495
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	5 629	–	–	–	–	5 629	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	5 629	–	–	–	–	5 629	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		–	5 629	–	–	–	–	5 629	–	–
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		387	387	–	–	–	–	387	–	–
Private Enterprises		–	1 007	–	–	–	–	1 007	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		387	1 394	–	–	–	–	1 394	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		387	1 394	–	–	–	–	1 394	–	–
Total Operating		33 891	40 526	–	–	17 435	17 435	57 961	15 339	15 691
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 391	3 391	–	–	–	–	3 391	5 227	737
Municipal Infrastructure Grant [Schedule 5B]		30 592	30 592	–	–	–	–	30 592	33 546	34 485
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	(4 014)	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	19 217	11 304
Total Monetary Allocations		33 983	33 983	–	–	–	–	33 983	53 976	46 526
Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		33 983	33 983	–	–	–	–	33 983	53 976	46 526
Provincial Government										
Monetary Allocations										
Infrastructure		10 956	11 425	–	–	–	–	11 425	7 534	270
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		10 956	11 425	–	–	–	–	11 425	7 534	270
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		10 956	11 425	–	–	–	–	11 425	7 534	270
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	(629)	–	–	–	–	(629)	–	–
Infrastructure		565	565	–	–	–	–	565	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		565	(63)	–	–	–	–	(63)	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		565	(63)	–	–	–	–	(63)	–	–
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		–	(687)	–	–	–	–	(687)	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	(687)	–	–	–	–	(687)	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	(687)	–	–	–	–	(687)	–	–
Total Capital	5	11 521	10 675	–	–	–	–	10 675	7 534	270
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		45 412	51 201	–	–	17 435	17 435	68 636	22 873	15 961

WC022 Witzenberg - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 29/09/2026

Description	Ref	Budget Year 2026/27							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	7	capital	Govt	10	11	Budget	Budget	Budget
		A	A1	B	C	D	E	F	+1 2027/28	+2 2028/29
R thousands										
EXPENDITURE	1,2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue: General Revenue: Equitable Share				–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 976	1 976	–	–	–	–	1 976	–	–
Local Government Financial Management Grant [Schedule 5B]		1 970	1 970	–	–	–	–	1 970	2 083	2 196
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	5 652	5 652	5 652	–	–
Urban Development Financing Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		3 946	3 946	–	–	5 652	5 652	9 598	2 083	2 196
Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/National Government		3 946	3 946	–	–	5 652	5 652	9 598	2 083	2 196
Provincial Government										
Monetary Allocations										
Capacity Building and Other		14 240	14 240	–	–	–	–	14 240	13 256	13 495
Infrastructure		15 317	15 317	–	–	11 783	11 783	27 100	–	–
Water Supply Infrastructure - Maintenance		29 558	29 558	–	–	11 783	11 783	41 340	13 256	13 495
Total Monetary Allocations		29 558	29 558	–	–	11 783	11 783	41 340	13 256	13 495
Total Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Operating/Provincial Government		29 558	29 558	–	–	11 783	11 783	41 340	13 256	13 495
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	5 629	–	–	–	–	5 629	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	5 629	–	–	–	–	5 629	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/District Municipalities		–	5 629	–	–	–	–	5 629	–	–
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		387	387	–	–	–	–	387	–	–
Private Enterprises		–	1 007	–	–	–	–	1 007	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		387	1 394	–	–	–	–	1 394	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Operating/Other Grant Providers		387	1 394	–	–	–	–	1 394	–	–
Total Operating		33 891	40 526	–	–	17 435	17 435	57 961	15 339	15 691
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 391	3 391	–	–	–	–	3 391	5 227	737
Municipal Infrastructure Grant [Schedule 5B]		30 592	30 592	–	–	–	–	30 592	33 546	34 485
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	(4 014)	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	19 217	11 304
Total Monetary Allocations		33 983	33 983	–	–	–	–	33 983	53 976	46 526
Allocations In-Kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		33 983	33 983	–	–	–	–	33 983	53 976	46 526
Provincial Government										
Monetary Allocations										
Infrastructure		10 956	11 425	–	–	–	–	11 425	7 534	270
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		10 956	11 425	–	–	–	–	11 425	7 534	270
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Provincial Government		10 956	11 425	–	–	–	–	11 425	7 534	270
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	(629)	–	–	–	–	(629)	–	–
Infrastructure		565	565	–	–	–	–	565	–	–
Water		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		565	(63)	–	–	–	–	(63)	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/District Municipalities		565	(63)	–	–	–	–	(63)	–	–
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		–	(687)	–	–	–	–	(687)	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		–	(687)	–	–	–	–	(687)	–	–
Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/Other Grant Providers		–	(687)	–	–	–	–	(687)	–	–
Total Capital	5	11 521	10 675	–	–	–	–	10 675	7 534	270
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		45 412	51 201	–	–	17 435	17 435	68 636	22 873	15 961

WC022 Witzenberg - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Monetary Transfers to other municipalities</u> <u>District Municipalities</u>	1											
<u>Monetary Transfers to Entities/Other External Mechanisms</u> <u>Municipal Entities</u>	2											
<u>Monetary Transfers to other Organs of State</u> <u>Departmental Agencies and Accounts</u> <u>Provincial Government</u>	3											
<u>Monetary Transfers to Organisations</u> <u>Foreign Government and International Organisations</u> <u>Higher Educational Institutions</u> <u>Non-Profit Institutions</u> <u>Operational</u>	4	2 052	2 100	-	-	-	-	-	-	2 100	2 155	2 258
<u>Private Enterprises</u> <u>Public Corporations</u>												
Total Monetary Transfers To Organisations		2 052	2 100	-	-	-	-	-	-	2 100	2 155	2 258
<u>Monetary Transfers to Groups of Individuals</u> <u>Households</u> <u>Operational</u>	5	12 101	12 101	-	-	-	-	(11 783)	(11 783)	318	334	351
Total Monetary Transfers To Groups Of Individuals:		12 101	12 101	-	-	-	-	(11 783)	(11 783)	318	334	351
TOTAL Monetary TRANSFERS AND GRANTS	6	14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609
<u>In-Kind Transfers to other municipalities</u> <u>District Municipalities</u>	1											
<u>In-Kind Transfers to Entities/Other External Mechanisms</u> <u>Municipal Entities</u>	2											
<u>In-Kind Transfers to other Organs of State</u> <u>Departmental Agencies and Accounts</u> <u>Provincial Government</u>	3											
<u>In-Kind Grants to Organisations</u> <u>Foreign Government and International Organisations</u> <u>Higher Educational Institutions</u> <u>Non-Profit Institutions</u> <u>Private Enterprises</u> <u>Public Corporations</u>	4											
<u>In-Kind Grants to Groups of Individuals</u> <u>Households</u>	5											
TOTAL TRANSFERS AND GRANTS	6	14 153	14 200	-	-	-	-	(11 783)	(11 783)	2 418	2 489	2 609

WC022 Witzenberg - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 29/09/2026

Summary of remuneration	Ref	Budget Year 2026/27									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary		10 860	10 860			-		-	-	10 860	0.0%
Cell phone Allowance		1 251	1 251			-		-	-	1 251	0.0%
Total Allowances and Service Related Benefits		12 111	12 111			-		-	-	12 111	-
Social Contributions											
Medical Aid Benefits		94	94			-		-	-	94	0.0%
Pension Fund Contributions		1 552	1 552			-		-	-	1 552	0.0%
Total Social Contributions		1 646	1 646			-		-	-	1 646	-
Total Councillors		13 758	13 758			-		-	-	13 758	-
% increase	4		-								(100.0%)
Senior Managers of the Municipality	2										
Salaries and Allowances											
Basic Salary		5 900	5 900			-		-	-	5 900	0.0%
Bonuses		1 195	1 195			-		-	-	1 195	0.0%
Allowance											
Cellular and Telephone	3	426	426			-		-	-	426	0.0%
Housing Benefits	3	77	77			-		-	-	77	0.0%
Non-pensionable		81	81			-		-	-	81	0.0%
Travel or Motor Vehicle	3	1 497	1 497			-		-	-	1 497	0.0%
Total Allowance		2 080	2 080			-		-	-	2 080	-
Service Related Benefits											
Total Service Related Benefits		-	-			-		-	-	-	-
Total Salaries and Allowances		9 176	9 176			-		-	-	9 176	-
Social Contributions											
Bargaining Council		2	2			-		-	-	2	0.0%
Medical		12	12			-		-	-	12	0.0%
Pension		531	531			-		-	-	531	0.0%
Unemployment Insurance		11	11			-		-	-	11	0.0%
Total Social Contributions		557	557			-		-	-	557	-
Post-retirement Benefit	6	-	-			-		-	-	-	-
Total Post-retirement Benefit		-	-			-		-	-	-	-
Sub Total - Senior Managers of Municipality		9 732	9 732			-		-	-	9 732	-
% increase	4		-								(100.0%)
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		179 944	183 966			-		-	-	183 966	2.2%
Bonuses		16 679	16 679			-		-	-	16 679	0.0%
Allowance											
Cellular and Telephone	3	1 196	1 196			-		-	-	1 196	0.0%
Housing Benefits	3	1 415	1 415			-		-	-	1 415	0.0%
Travel or Motor Vehicle	3	9 493	9 493			-		-	-	9 493	0.0%
Total Allowance		12 104	12 104			-		-	-	12 104	-
Service Related Benefits											
Acting	3	2 817	2 732			-		-	-	2 732	-3.0%
Leave Pay	3	5 040	5 040			-		-	-	5 040	0.0%
Long Service Award		1 439	1 439			-		-	-	1 439	0.0%
Overtime		28 251	28 251			-		-	-	28 251	0.0%
Standby Allowance	3	9 175	9 175			-		-	-	9 175	0.0%
Total Service Related Benefits		46 722	46 637			-		-	-	46 637	(0)
Total Salaries and Allowances		255 449	259 386			-		-	-	259 386	(0)
Social Contributions											
Bargaining Council		95	95			-		-	-	95	0.0%
Group Life Insurance		6 294	6 294			-		-	-	6 294	0.0%
Medical		11 791	11 791			-		-	-	11 791	0.0%
Pension		30 561	30 561			-		-	-	30 561	0.0%
Unemployment Insurance		1 657	1 667			-		-	-	1 667	0.6%
Total Social Contributions		50 400	50 409			-		-	-	50 409	0
Post-retirement Benefit	6	-	-			-		-	-	-	-
Medical		11 587	11 587			-		-	-	11 587	0.0%
Pension		29	29			-		-	-	29	0.0%
Total Post-retirement Benefit		11 617	11 617			-		-	-	11 617	-
Sub Total - Other Municipal Staff		317 465	321 412			-		-	-	321 412	(0)
% increase	4		1.2%								(100.0%)
Total Parent Municipality		340 955	344 901			-		-	-	344 901	(0)
Board Members of Entities											
Salaries and Allowances											
Allowance											
Total Allowance		-	-			-		-	-	-	-
Service Related Benefits											
Total Service Related Benefits		-	-			-		-	-	-	-
Total Salaries and Allowances		-	-			-		-	-	-	-
Social Contributions											
Total Social Contributions		-	-			-		-	-	-	-
Post-retirement Benefit	6	-	-			-		-	-	-	-
Total Post-retirement Benefit		-	-			-		-	-	-	-
Sub Total - Board Members of Entities		-	-			-		-	-	-	-
% increase	4		-								-
Salaries and Allowances											

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
Allowance											
Total Allowance		-	-			-		-	-	-	-
Service Related Benefits											
Total Service Related Benefits		-	-			-		-	-	-	-
Total Salaries and Allowances		-	-			-		-	-	-	-
Social Contributions											
Total Social Contributions		-	-			-		-	-	-	-
Post-retirement Benefit											
Total Post-retirement Benefit	6	-	-			-		-	-	-	-
% increase	4		-								-
Other Staff of Entities											
Salaries and Allowances											
Allowance											
Total Allowance		-	-			-		-	-	-	-
Service Related Benefits											
Total Service Related Benefits		-	-			-		-	-	-	-
Total Salaries and Allowances		-	-			-		-	-	-	-
Social Contributions											
Total Social Contributions		-	-			-		-	-	-	-
Post-retirement Benefit											
Total Post-retirement Benefit	6	-	-			-		-	-	-	-
Sub Total - Other Staff of Entities		-	-			-		-	-	-	-
% increase	4		-								-
Total Municipal Entities		-	-			-		-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		340 955	344 901			-		-	-	344 901	(0)
% increase	4		1.2%								(100.0%)
TOTAL MANAGERS AND STAFF	5,7	327 197	331 144			-		-	-	331 144	(0)

WC022 Witzenberg - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 29/09/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Frabework		
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands																
Revenue by Vote																
Vote 1 - Financial Services		–	–	14 142	13 075	13 075	14 142	13 075	13 075	14 142	13 075	13 075	40 293	161 172	186 494	190 325
Vote 2 - Community Services		–	–	16 781	14 816	14 816	16 781	14 816	14 816	16 781	14 816	14 816	46 414	185 657	165 108	176 022
Vote 3 - Corporate Services		–	–	1 639	1 602	1 602	1 653	1 602	1 602	1 639	1 602	1 602	4 856	19 399	20 265	21 365
Vote 4 - Technical Services		–	–	68 319	62 137	62 137	68 319	62 137	62 137	68 319	62 137	62 137	193 007	770 783	816 449	868 537
Vote 5 - Municipal Manager		–	–	65	65	65	65	65	65	65	65	65	195	782	829	878
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		–	–	100 947	91 696	91 696	100 960	91 696	91 696	100 947	91 696	91 696	284 766	1 137 793	1 189 145	1 257 127
Expenditure by Vote																
Vote 1 - Financial Services		–	–	4 584	4 459	4 459	4 584	4 459	4 459	4 584	4 459	4 459	13 501	54 004	58 130	61 864
Vote 2 - Community Services		–	–	11 948	11 665	11 665	11 948	11 665	11 665	11 948	11 665	11 665	35 279	141 114	126 528	133 916
Vote 3 - Corporate Services		–	–	11 556	11 524	11 524	11 556	11 524	11 524	11 556	11 524	11 524	37 190	141 001	148 818	157 355
Vote 4 - Technical Services		–	–	65 251	65 001	65 001	65 432	65 001	65 001	65 251	65 001	65 001	195 435	781 378	814 761	878 508
Vote 5 - Municipal Manager		–	–	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	5 962	23 847	25 381	27 017
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		–	–	95 327	94 636	94 636	95 508	94 636	94 636	95 327	94 636	94 636	287 366	1 141 344	1 173 618	1 258 660
Surplus/ (Deficit)		–	–	5 619	(2 940)	(2 940)	5 452	(2 940)	(2 940)	5 619	(2 940)	(2 940)	(2 600)	(3 551)	15 527	(1 533)

WC022 Witzenberg - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 29/09/2026

Description - Standard classification	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet	Adjusted Budoet
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		52 976	9 915	15 866	13 434	13 434	15 866	13 434	13 434	15 866	13 434	13 434	(20 157)	170 936	190 947	194 935
Executive and council	3	3	3	3	3	3	3	3	3	3	3	3	3	35	37	39
Finance and administration	52 973	9 912	15 863	13 431	13 431	13 431	15 863	13 431	13 431	15 863	13 431	13 431	(20 160)	170 901	190 910	194 896
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		70 332	4 655	17 710	15 708	15 708	17 724	15 708	15 708	17 710	15 708	15 708	(25 848)	196 531	184 216	196 168
Community and social services	69 524	214	14 413	12 411	12 411	12 411	14 413	12 411	12 411	14 413	12 411	12 411	(30 502)	156 942	154 894	165 217
Sport and recreation	253	293	725	725	725	725	725	725	725	725	725	725	1 630	8 704	9 226	9 780
Public safety	539	4 134	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	(53)	18 457	19 426	20 476
Housing	16	14	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	1 036	3 077	12 428	670	696
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		131	276	1 818	1 505	1 505	1 818	1 505	1 505	1 818	1 505	1 505	4 422	19 315	32 669	2 666
Planning and development	131	276	254	254	254	254	254	254	254	254	254	254	354	3 044	2 255	2 390
Road transport	—	—	990	677	677	677	990	677	677	990	677	677	2 343	9 373	30 402	262
Environmental protection	—	—	575	575	575	575	575	575	575	575	575	575	1 725	6 898	13	14
<i>Trading services</i>		59 995	60 315	65 539	61 036	61 036	65 539	61 036	61 036	65 539	61 036	61 036	67 715	750 856	781 149	863 184
Energy sources	38 970	48 740	45 676	44 926	44 926	45 676	44 926	44 926	45 676	44 926	44 926	44 926	47 817	542 109	576 788	632 497
Water management	5 533	5 025	8 605	6 102	6 102	8 605	6 102	6 102	8 605	6 102	6 102	6 102	10 665	83 648	76 731	80 603
Waste water management	11 960	3 119	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	5 377	1 052	64 522	69 000	88 683
Waste management	3 532	3 432	5 881	4 631	4 631	5 881	4 631	4 631	5 881	4 631	4 631	4 631	8 181	60 576	58 630	61 400
<i>Other</i>		7	5	13	13	13	13	13	13	13	13	13	27	155	164	174
Total Revenue - Functional		183 441	75 166	100 947	91 696	91 696	100 960	91 696	91 696	100 947	91 696	91 696	26 159	1 137 793	1 189 145	1 257 127
Expenditure - Functional																
<i>Governance and administration</i>		13 775	12 957	14 432	13 904	13 904	14 432	13 904	13 904	14 432	13 904	13 904	18 094	171 547	185 641	196 619
Executive and council	3 174	2 810	3 273	3 023	3 023	3 273	3 023	3 023	3 273	3 023	3 023	3 023	3 335	37 276	39 299	41 447
Finance and administration	10 293	9 846	10 614	10 337	10 337	10 614	10 337	10 337	10 614	10 337	10 337	10 337	13 734	127 736	139 357	147 706
Internal audit	308	301	545	545	545	545	545	545	545	545	545	545	1 025	6 535	6 984	7 465
<i>Community and public safety</i>		9 277	12 474	15 075	14 911	14 911	15 075	14 911	14 911	15 075	14 911	14 911	23 147	179 593	171 140	181 392
Community and social services	2 534	2 848	3 126	2 962	2 962	3 126	2 962	2 962	3 126	2 962	2 962	2 962	3 667	36 197	35 102	36 614
Sport and recreation	2 367	3 198	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	4 366	7 534	52 396	55 671	59 151
Public safety	3 866	5 713	5 962	5 962	5 962	5 962	5 962	5 962	5 962	5 962	5 962	5 962	8 307	71 547	71 918	76 538
Housing	509	715	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	1 621	3 639	19 453	8 449	9 089
Health	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		2 203	3 152	4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	4 476	8 072	53 707	50 170	53 669
Planning and development	1 358	1 528	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 603	1 924	19 240	19 967	21 264
Road transport	771	1 509	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	2 077	3 951	24 925	26 754	28 748
Environmental protection	73	116	795	795	795	795	795	795	795	795	795	795	2 197	9 543	3 450	3 657
<i>Trading services</i>		12 486	61 593	61 248	61 248	61 248	61 248	61 248	61 248	61 248	61 248	61 248	109 846	735 339	765 500	825 756
Energy sources	3 921	53 497	44 636	44 636	44 636	44 636	44 636	44 636	44 636	44 636	44 636	44 636	76 491	535 634	559 492	608 562
Water management	3 447	2 628	4 430	4 430	4 430	4 611	4 430	4 430	4 430	4 430	4 430	4 430	7 395	53 522	56 691	60 070
Waste water management	2 508	2 257	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	4 719	9 392	56 627	60 583	64 192
Waste management	2 610	3 211	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	7 463	16 568	89 556	88 735	92 933
<i>Other</i>		—	96	97	97	97	97	97	97	97	97	97	194	1 158	1 166	1 225
Total Expenditure - Functional		37 741	90 272	95 327	94 636	94 636	95 508	94 636	94 636	95 327	94 636	94 636	159 353	1 141 344	1 173 618	1 258 660
Surplus/(Deficit) before assoc.		145 700	(15 106)	5 619	(2 940)	(2 940)	5 452	(2 940)	(2 940)	5 619	(2 940)	(2 940)	(133 194)	(3 551)	15 527	(1 533)
<i>Intercompany/Parent subsidiary transactions</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit)		(145 700)	15 106	(5 619)	2 940	2 940	5 452	(2 940)	(2 940)	5 619	(2 940)	(2 940)	(133 194)	(3 551)	15 527	(1 533)

WC022 Witzenberg - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 29/09/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		38 850	48 616	44 436	44 436	44 436	44 436	44 436	44 436	44 436	44 436	44 436	45 842	533 233	565 711	625 235
Service charges - Water		4 951	4 483	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 761	4 850	57 134	60 562	64 196
Service charges - Waste Water Management		11 537	2 700	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	3 761	(2 953)	45 136	47 444	49 879
Service charges - Waste Management		3 157	3 097	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 282	3 593	39 389	41 752	44 258
Sale of Goods and Rendering of Services		351	496	1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	1 554	3 814	18 642	19 155	19 673
Agency services		466	310	434	434	434	434	434	434	434	434	434	527	5 214	5 526	5 858
Interest		–	–	1	1	1	1	1	1	1	1	1	3	12	13	14
Interest earned from Receivables		1 401	1 237	2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	2 048	3 504	24 570	24 814	25 060
Interest earned from Current and Non Current Assets		(0)	1 773	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	1 444	2 560	17 332	17 505	17 680
Rent on Land		–	–	3	3	3	3	3	3	3	3	3	8	30	32	34
Rental from Fixed Assets		165	209	558	558	558	558	558	558	558	558	558	1 300	6 695	7 097	7 523
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	11 783	11 783	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–	509	509	539	572
Operational Revenue		68	(60)	121	121	121	121	121	121	121	121	121	356	1 454	1 542	1 634
Non-Exchange Revenue																
Property rates		52 001	7 244	10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	10 611	(27 413)	127 331	137 517	148 518
Surcharges and Taxes		149	308	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 106	1 603	8 077	7 788	5 634
Fines, penalties and forfeits		3	3 781	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	(679)	12 420	13 055	13 723
Licences or permits		80	57	227	227	227	227	227	227	227	227	227	543	2 720	2 883	3 056
Transfer and subsidies - Operational		69 537	223	16 487	14 645	14 645	16 501	14 645	14 645	16 487	14 645	14 645	(23 609)	183 496	178 271	180 920
Interest Receivables		400	363	317	317	317	317	317	317	317	317	317	190	3 807	3 845	3 883
Operational Revenue		320	321	287	287	287	287	287	287	287	287	287	220	3 445	3 652	3 871
Total Revenue (excluding capital transfers and contributions)		183 434	75 159	92 474	89 975	89 975	92 487	89 975	89 975	92 474	89 975	89 975	26 551	1 102 429	1 138 703	1 221 220
Expenditure																
Employee related costs		24 616	26 564	27 595	27 595	27 595	27 595	27 595	27 595	27 595	27 595	27 595	31 606	331 144	347 031	370 652
Remuneration of councillors		1 044	1 029	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 146	1 367	13 758	14 308	14 880
Bulk purchases - electricity		459	50 660	39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 569	39 569	67 587	474 822	517 556	564 136
Inventory consumed		2 200	1 702	2 006	1 875	1 875	2 006	1 875	1 875	2 006	1 875	1 875	1 854	23 024	23 317	24 560
Debt impairment		–	–	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	3 610	10 831	43 324	46 700	50 338
Depreciation, amortisation and impairment		–	1	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	3 182	9 544	38 181	38 181	38 181
Interest, Dividends and Rent on Land		155	155	899	899	899	899	899	899	899	899	899	2 386	10 789	11 329	11 895
Contracted services		159	6 521	9 413	8 979	8 979	9 594	8 979	8 979	9 413	8 979	8 979	20 871	109 844	74 791	78 429
Transfers and subsidies		112	96	201	201	201	201	201	201	201	201	201	397	2 418	2 489	2 609
Irrecoverable debts written off		75	123	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	2 625	7 677	31 500	33 075	34 729
Operational costs		8 920	3 422	5 080	4 955	4 955	5 080	4 955	4 955	5 080	4 955	4 955	5 233	62 541	64 842	68 251
Total Expenditure		37 741	90 272	95 327	94 636	94 636	95 508	94 636	94 636	95 327	94 636	94 636	159 353	1 141 344	1 173 618	1 258 660
Surplus/(Deficit)		145 693	(15 113)	(2 854)	(4 661)	(4 661)	(3 021)	(4 661)	(4 661)	(2 854)	(4 661)	(4 661)	(132 802)	(38 916)	(34 914)	(37 440)
Transfers and subsidies - capital (monetary allocations)		–	–	7 449	696	696	7 449	696	696	7 449	696	696	8 841	35 364	50 442	35 907
Surplus/(Deficit) after capital transfers & contributions		145 693	(15 113)	4 595	(3 965)	(3 965)	4 428	(3 965)	(3 965)	4 595	(3 965)	(3 965)	(123 961)	(3 551)	15 527	(1 533)
Surplus/(Deficit) after income tax		145 693	(15 113)	4 595	(3 965)	(3 965)	4 428	(3 965)	(3 965)	4 595	(3 965)	(3 965)	(123 961)	(3 551)	15 527	(1 533)
Surplus/(Deficit) attributable to municipality		145 693	(15 113)	4 595	(3 965)	(3 965)	4 428	(3 965)	(3 965)	4 595	(3 965)	(3 965)	(123 961)	(3 551)	15 527	(1 533)
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		145 693	(15 113)	4 595	(3 965)	(3 965)	4 428	(3 965)	(3 965)	4 595	(3 965)	(3 965)	(123 961)	(3 551)	15 527	(1 533)

WC022 Witzenberg - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 29/09/2026

Description - Municipal Vote	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure to be appropriated	1															
Vote 1 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services		-	-	266	266	266	266	266	266	266	266	266	797	3 187	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	4 160	1 237	1 237	4 160	1 237	1 237	4 160	1 237	1 237	6 634	26 535	58 485	31 373
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	4 426	1 502	1 502	4 426	1 502	1 502	4 426	1 502	1 502	7 430	29 722	58 485	31 373
Single-year expenditure to be appropriated																
Vote 1 - Financial Services		-	-	4	4	4	4	4	4	4	4	4	13	50	50	-
Vote 2 - Community Services		-	-	1 180	708	708	1 180	708	708	1 180	708	708	2 597	10 386	2 450	12 400
Vote 3 - Corporate Services		-	-	148	98	98	173	98	98	148	98	98	369	1 428	50	-
Vote 4 - Technical Services		-	-	3 662	794	794	6 468	794	794	3 662	794	794	8 056	26 614	10 307	12 517
Vote 5 - Municipal Manager		-	-	4	4	4	4	4	4	4	4	4	13	53	50	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	-	4 999	1 609	1 609	7 830	1 609	1 609	4 999	1 609	1 609	11 048	38 531	12 907	24 917
Total Capital Expenditure	2	-	-	9 425	3 111	3 111	12 255	3 111	3 111	9 425	3 111	3 111	18 479	68 252	71 392	56 290

WC022 Witzenberg - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 29/09/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		2 224	228	-	-	-	-	-	-	-	-	-	-	7 860	10 311	250
Executive and council		936	228	-	-	-	-	-	-	-	-	-	-	(622)	542	250
Finance and administration		1 288	-	-	-	-	-	-	-	-	-	-	-	8 481	9 770	-
Community and public safety		394	-	-	-	-	-	-	-	-	-	-	-	13 423	13 817	2 400
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	9 757	9 757	2 100
Sport and recreation		394	-	-	-	-	-	-	-	-	-	-	-	3 372	3 766	300
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	294	294	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	17 744	17 744	38 315
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	17 744	17 744	38 315
Trading services		2 397	-	67	-	-	-	-	-	-	-	-	-	23 706	26 170	30 427
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	8 109	8 109	13 535
Water management		1 900	-	67	-	-	-	-	-	-	-	-	-	14 243	16 211	-
Waste water management		496	-	-	-	-	-	-	-	-	-	-	-	920	1 416	16 656
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	435	435	236
Other		-	-	-	-	-	-	-	-	-	-	-	-	210	210	-
Total Capital Expenditure - Functional		5 015	228	67	-	-	-	-	-	-	-	-	-	62 943	68 252	71 392

WC022 Witzenberg - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		16 570	16 511	-	-	-	-	-	-	16 511	23 280	2 467
Roads Infrastructure		1 751	1 751	-	-	-	-	-	-	1 751	19 260	500
Road Structures		1 751	1 751	-	-	-	-	-	-	1 751	19 260	500
Electrical Infrastructure		2 609	2 609	-	-	-	-	-	-	2 609	4 021	567
MV Networks		2 609	2 609	-	-	-	-	-	-	2 609	4 021	567
Water Supply Infrastructure		12 161	12 102	-	-	-	-	-	-	12 102	-	-
Reservoirs		12 161	11 741	-	-	-	-	-	-	11 741	-	-
PRV Stations		-	361	-	-	-	-	-	-	361	-	-
Sanitation Infrastructure		50	50	-	-	-	-	-	-	50	-	1 400
Toilet Facilities		50	50	-	-	-	-	-	-	50	-	1 400
Community Assets		8 229	8 989	-	-	-	-	-	-	8 989	-	8 250
Community Facilities		8 229	8 937	-	-	-	-	-	-	8 937	-	8 250
Libraries		6 859	7 567	-	-	-	-	-	-	7 567	-	-
Parks		1 370	1 370	-	-	-	-	-	-	1 370	-	-
Sport and Recreation Facilities		-	52	-	-	-	-	-	-	52	-	-
Outdoor Facilities		-	52	-	-	-	-	-	-	52	-	-
Computer Equipment		335	335	-	-	-	-	-	-	335	-	-
Computer Equipment		335	335	-	-	-	-	-	-	335	-	-
Furniture and Office Equipment		450	942	-	-	-	-	-	-	942	250	-
Furniture and Office Equipment		450	942	-	-	-	-	-	-	942	250	-
Machinery and Equipment		1 145	1 364	-	-	-	-	-	-	1 364	736	600
Machinery and Equipment		1 145	1 364	-	-	-	-	-	-	1 364	736	600
Transport Assets		7 462	8 835	-	-	-	-	-	-	8 835	-	-
Transport Assets		7 462	8 835	-	-	-	-	-	-	8 835	-	-
Total Capital Expenditure on new assets to be adjusted	1	34 190	36 976	-	-	-	-	-	-	36 976	24 266	11 317

WC022 Witzenberg - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		10 250	11 452	-	-	-	-	-	-	11 452	6 300	12 000
Roads Infrastructure		8 000	8 000	-	-	-	-	-	-	8 000	5 000	4 000
Roads		8 000	8 000	-	-	-	-	-	-	8 000	5 000	4 000
Electrical Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
MV Networks		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Water Supply Infrastructure		1 000	1 286	-	-	-	-	-	-	1 286	-	3 000
Distribution		1 000	1 286	-	-	-	-	-	-	1 286	-	3 000
Sanitation Infrastructure		250	1 166	-	-	-	-	-	-	1 166	300	4 000
Reticulation		100	1 016	-	-	-	-	-	-	1 016	100	4 000
Waste Water Treatment Works		150	150	-	-	-	-	-	-	150	200	-
Community Assets		520	520	-	-	-	-	-	-	520	-	-
Community Facilities		520	520	-	-	-	-	-	-	520	-	-
Halls		520	520	-	-	-	-	-	-	520	-	-
Other assets		50	50	-	-	-	-	-	-	50	-	-
Operational Buildings		50	50	-	-	-	-	-	-	50	-	-
Municipal Offices		50	50	-	-	-	-	-	-	50	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	10 820	12 022	-	-	-	-	-	-	12 022	6 300	12 000

WC022 Witzenberg - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		17 994	14 172	-	-	-	-	-	-	14 172	19 410	20 947
Roads Infrastructure		8 994	6 088	-	-	-	-	-	-	6 088	9 853	10 796
Roads		7 225	4 319	-	-	-	-	-	-	4 319	7 921	8 685
Road Furniture		1 769	1 769	-	-	-	-	-	-	1 769	1 932	2 111
Storm water Infrastructure		80	80	-	-	-	-	-	-	80	85	90
Storm water Conveyance		80	80	-	-	-	-	-	-	80	85	90
Electrical Infrastructure		1 138	1 138	-	-	-	-	-	-	1 138	1 224	1 318
MV Substations		483	483	-	-	-	-	-	-	483	504	527
MV Networks		246	246	-	-	-	-	-	-	246	271	298
LV Networks		409	409	-	-	-	-	-	-	409	449	492
Water Supply Infrastructure		1 977	1 627	-	-	-	-	-	-	1 627	2 095	2 221
Dams and Weirs		1 359	1 009	-	-	-	-	-	-	1 009	1 441	1 527
Boreholes		331	331	-	-	-	-	-	-	331	351	372
Pump Stations		0	0	-	-	-	-	-	-	0	0	0
Water Treatment Works		131	131	-	-	-	-	-	-	131	139	148
Bulk Mains		28	28	-	-	-	-	-	-	28	29	31
Distribution		127	127	-	-	-	-	-	-	127	135	143
Sanitation Infrastructure		5 805	5 239	-	-	-	-	-	-	5 239	6 153	6 522
Reticulation		3 075	2 509	-	-	-	-	-	-	2 509	3 260	3 455
Waste Water Treatment Works		2 588	2 588	-	-	-	-	-	-	2 588	2 743	2 908
Toilet Facilities		142	142	-	-	-	-	-	-	142	150	159
Community Assets		1 061	1 061	-	-	-	-	-	-	1 061	1 151	1 241
Community Facilities		840	840	-	-	-	-	-	-	840	913	984
Halls		312	312	-	-	-	-	-	-	312	344	378
Crèches		169	169	-	-	-	-	-	-	169	181	194
Libraries		13	13	-	-	-	-	-	-	13	14	15
Cemeteries/Crematoria		194	194	-	-	-	-	-	-	194	212	224
Public Ablution Facilities		0	0	-	-	-	-	-	-	0	0	0
Markets		151	151	-	-	-	-	-	-	151	162	173
Sport and Recreation Facilities		220	220	-	-	-	-	-	-	220	238	257
Indoor Facilities		88	88	-	-	-	-	-	-	88	94	101
Outdoor Facilities		132	132	-	-	-	-	-	-	132	143	155
Other assets		763	763	-	-	-	-	-	-	763	822	887
Operational Buildings		314	314	-	-	-	-	-	-	314	342	373
Municipal Offices		314	314	-	-	-	-	-	-	314	342	373
Housing		449	449	-	-	-	-	-	-	449	480	514
Social Housing		449	449	-	-	-	-	-	-	449	480	514
Computer Equipment		152	152	-	-	-	-	-	-	152	164	177
Computer Equipment		152	152	-	-	-	-	-	-	152	164	177
Furniture and Office Equipment		8	8	-	-	-	-	-	-	8	9	10
Furniture and Office Equipment		8	8	-	-	-	-	-	-	8	9	10
Machinery and Equipment		191	191	-	-	-	-	-	-	191	206	222

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Machinery and Equipment		191	191	–	–	–	–	–	–	191	206	222
Transport Assets		4 279	4 279	–	–	–	–	–	–	4 279	4 556	4 852
Transport Assets		4 279	4 279	–	–	–	–	–	–	4 279	4 556	4 852
Total Repairs and Maintenance Expenditure to be adjusted	1	24 448	20 626	–	–	–	–	–	–	20 626	26 318	28 336

WC022 Witzenberg - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<u>Depreciation by Asset Class/Sub-class</u>												
<u>Infrastructure</u>		25 106	25 106	-	-	-	-	-	-	25 106	25 106	25 106
Roads Infrastructure		656	656	-	-	-	-	-	-	656	656	656
Roads		656	656	-	-	-	-	-	-	656	656	656
Storm water Infrastructure		596	596	-	-	-	-	-	-	596	596	596
Drainage Collection		596	596	-	-	-	-	-	-	596	596	596
Electrical Infrastructure		1 116	1 116	-	-	-	-	-	-	1 116	1 116	1 116
MV Networks		558	558	-	-	-	-	-	-	558	558	558
LV Networks		558	558	-	-	-	-	-	-	558	558	558
Water Supply Infrastructure		1 772	1 772	-	-	-	-	-	-	1 772	1 772	1 772
Reservoirs		478	478	-	-	-	-	-	-	478	478	478
Distribution		1 294	1 294	-	-	-	-	-	-	1 294	1 294	1 294
Sanitation Infrastructure		2 940	2 940	-	-	-	-	-	-	2 940	2 940	2 940
Pump Station		118	118	-	-	-	-	-	-	118	118	118
Reticulation		1 411	1 411	-	-	-	-	-	-	1 411	1 411	1 411
Waste Water Treatment Works		1 411	1 411	-	-	-	-	-	-	1 411	1 411	1 411
Solid Waste Infrastructure		18 026	18 026	-	-	-	-	-	-	18 026	18 026	18 026
Landfill Sites		17 640	17 640	-	-	-	-	-	-	17 640	17 640	17 640
Waste Drop-off Points		386	386	-	-	-	-	-	-	386	386	386
<u>Community Assets</u>		2 170	2 170	-	-	-	-	-	-	2 170	2 170	2 170
Community Facilities		467	467	-	-	-	-	-	-	467	467	467
Libraries		453	453	-	-	-	-	-	-	453	453	453
Cemeteries/Crematoria		15	15	-	-	-	-	-	-	15	15	15
Sport and Recreation Facilities		1 703	1 703	-	-	-	-	-	-	1 703	1 703	1 703
Outdoor Facilities		1 703	1 703	-	-	-	-	-	-	1 703	1 703	1 703
<u>Investment properties</u>		218	218	-	-	-	-	-	-	218	218	218
Non-revenue Generating		218	218	-	-	-	-	-	-	218	218	218
Improved Property		218	218	-	-	-	-	-	-	218	218	218
<u>Intangible Assets</u>		101	101	-	-	-	-	-	-	101	101	101
Licences and Rights		101	101	-	-	-	-	-	-	101	101	101
Computer Software and Applications		101	101	-	-	-	-	-	-	101	101	101
<u>Computer Equipment</u>		2 719	2 719	-	-	-	-	-	-	2 719	2 719	2 719
Computer Equipment		2 719	2 719	-	-	-	-	-	-	2 719	2 719	2 719
<u>Furniture and Office Equipment</u>		674	674	-	-	-	-	-	-	674	674	674
Furniture and Office Equipment		674	674	-	-	-	-	-	-	674	674	674
<u>Machinery and Equipment</u>		1 565	1 565	-	-	-	-	-	-	1 565	1 565	1 565
Machinery and Equipment		1 565	1 565	-	-	-	-	-	-	1 565	1 565	1 565
<u>Transport Assets</u>		5 628	5 628	-	-	-	-	-	-	5 628	5 628	5 628
Transport Assets		5 628	5 628	-	-	-	-	-	-	5 628	5 628	5 628

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Total Depreciation to be adjusted	1	38 181	38 181	–	–	–	–	–	–	38 181	38 181	38 181

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 29/09/2026

Description	Ref	Budget Year 2026/27									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2027/28	+2 2028/29
		Budget			capital	Unavoid.	Govt			Budget	Adjusted	Adjusted
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		12 693	15 525	–	–	–	–	–	–	15 525	38 725	28 973
Roads Infrastructure		7 993	7 993	–	–	–	–	–	–	7 993	14 055	–
Roads		7 993	7 993	–	–	–	–	–	–	7 993	14 055	–
Electrical Infrastructure		4 300	4 300	–	–	–	–	–	–	4 300	8 314	2 000
MV Substations		1 400	1 400	–	–	–	–	–	–	1 400	1 400	–
MV Networks		2 400	2 400	–	–	–	–	–	–	2 400	2 400	–
LV Networks		500	500	–	–	–	–	–	–	500	4 514	2 000
Water Supply Infrastructure		200	3 032	–	–	–	–	–	–	3 032	–	–
Water Treatment Works		200	649	–	–	–	–	–	–	649	–	–
Distribution		–	2 384	–	–	–	–	–	–	2 384	–	–
Sanitation Infrastructure		200	200	–	–	–	–	–	–	200	16 356	26 973
Waste Water Treatment Works		200	200	–	–	–	–	–	–	200	16 356	26 973
Community Assets		1 600	3 135	–	–	–	–	–	–	3 135	2 100	4 000
Sport and Recreation Facilities		1 600	3 135	–	–	–	–	–	–	3 135	–	–
Outdoor Facilities		1 600	3 135	–	–	–	–	–	–	3 135	–	–
Other assets		–	594	–	–	–	–	–	–	594	–	–
Operational Buildings		–	594	–	–	–	–	–	–	594	–	–
Municipal Offices		–	294	–	–	–	–	–	–	294	–	–
Workshops		–	300	–	–	–	–	–	–	300	–	–
					</							



MPAC-Annual Work Plan 2026-2027

Date	Activity	Required presence (apart from MPAC)	Relevant Legislation	Comments
AS REQUIRED	Monthly meetings as required: <ul style="list-style-type: none"> • Investigations • Progress Review • Investigations and follow up on addressing UIFW and Consequence Management • Progress Reports Any unforeseen and unavoidable expenditure incurred as referred to by Council to MPAC	As per meeting focus	MPAC Guidelines	
QUARTER 1 (July 2026- September 2026)				
	Consider Quarterly Budget Statement Report- Section 52(d)	CFO (Finance Department)	MFMA (s52) Municipal Systems Act (s41[1] (e)	

Date	Activity	Required presence (apart from MPAC)	Relevant Legislation	Comments
	Consider Monthly Budget Statement Report Section 71	CFO (Finance Department)	MFMA (s71 [1])	
	Internal Audit Reports – Dependent on Approved Risk Based Audit Plan	Internal Audit	Municipal Structures Amendment Act 3 of 2021, Section 79A)	
	Review/Confirm implementation of Municipal Audit Action Plan (MAAP)	Internal Audit	MFMA (s166)	
	Confirm Annual Financial Statements was submitted at the end of August to AG	CFO (Finance Department)	Municipal Systems Act(s126) & MFMA (s46)	
QUARTER 2 (October 2026- December 2026)				
TBD	Prepare oversight programme on Annual Report			
	Consider Quarterly Budget Statement Report- Section 52(d)	CFO (Finance Department)	MFMA (s52) Municipal Systems Act (s41[1] (e)	
	Consider Monthly Budget Statement Report Section 71	CFO (Finance Department)	MFMA (s71 [1])	
	Internal Audit Reports – Dependent on Approved Risk Based Audit Plan	Internal Audit	Municipal Structures Amendment Act 3 of 2021, Section 79A)	
	Review/Confirm implementation of Municipal Audit Action Plan (MAAP)	Internal Audit	MFMA (s166)	
QUARTER 3 (January 2027- March 2027)				
TBD	Consider Quarterly Budget Statement Report- Section 52(d)	CFO (Finance Department)	MFMA (s52) Municipal Systems Act (s41[1] (e)	

Date	Activity	Required presence (apart from MPAC)	Relevant Legislation	Comments
	Consider Monthly Budget Statement Report Section 71	CFO (Finance Department)	MFMA (s71 [1])	
	Internal Audit Reports – Dependent on Approved Risk Based Audit Plan	Internal Audit	Municipal Structures Amendment Act 3 of 2021, Section 79A)	
	Review/Confirm implementation of Municipal Audit Action Plan (MAAP)	Internal Audit	MFMA (s166)	
	Verify tabling of AR to Council by Mayor/Executive Mayor		MFMA (s 121 & 127)	
	Review Checklist for considering the Annual Report Review 1 st draft of the oversight report on the AR		MFMA (130 (2))	
	Consider public inputs on the AR		MFMA (129-130) Municipal Systems Act (s 21A)	
	Compilation of the Oversight Report- Final		Municipal Systems Act & MFMA	
	Tabling and adoption of Oversight Report	Internal audit & Directors		
	Present oversight report on the AR to council	Council	MFMA (130(1) & (2))	
	Auditor General Briefing	AG		
	Verify Adoption of oversight report with comments on AR		MFMA Sect 129 (1)	
	Verify publication of the oversight report by the MM		MFMA (129 (3))	
QUARTER 4 (April 2027- June 2027)				

Date	Activity	Required presence (apart from MPAC)	Relevant Legislation	Comments
TBD	Consider Quarterly Budget Statement Report- Section 52(d)	CFO (Finance Department)	MFMA (s52) Municipal Systems Act (s41[1] (e))	
	Consider Monthly Budget Statement Report Section 71	CFO (Finance Department)	MFMA (s71 [1])	
	Internal Audit Reports – Dependent on Approved Risk Based Audit Plan	Internal Audit	Municipal Structures Amendment Act 3 of 2021, Section 79A)	
	Review/Confirm implementation of Municipal Audit Action Plan (MAAP)	Internal Audit	MFMA (s166)	
	Verify Council adoption of IDP & Budget		MFMA (s24)	
	Verify submission of the approved IDP and Budget to the MEC for LG			
	Verify public notification that the IDP and budget are adopted and are available for public consideration		Municipal Systems Act (s21)	
	Consider Mid-Year Budget Statement and Performance Assessment Report for the period			
	Verify that IDP/Budget/AR and other required docs published on the municipal website.		Municipal Systems Act (s21 A) and MFMA (s75)	
	Verify that SDBIP has been submitted to Mayor within 14 days of budget & IDP adoption		MFMA (s53)	
	Verify that the draft performance agreements have been submitted		MMA (s53)	

Date	Activity	Required presence (apart from MPAC)	Relevant Legislation	Comments
	to the Mayor within 14 days of budget & IDP adoption			



**Performance,
Risk and Audit Committee Charter
2026-2027**

Revision History

No	Approval/Review Period	Council approval
1	2017-2018	Approved by Council 26 July 2017, resolution 8.16
2	2018-2019	Approved by Council 31 October 2018, resolution 8.17
3	2019-2020	Approved by Council 30 October 2019, resolution 8.1.17
4	2020-2021	Approved by Council 25 November 2020, resolution 8.1.3
5	2022-2023	Approved by Council 25 January 2023, resolution 4.8
6	2023-2024	Approved by Council 24 January 2024, resolution 8.1.2
7	2024-2025	Approved by Council 30 September 2024, resolution 4.1.3
8	2024-2025	Approved by Council 26 February 2024, resolution 8.1.3
9	2025-2026	Approved by Council 29 October 2026, resolution 8.1.7

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1. Introduction

- (1) The Performance, Risk and Audit Committee (PRAC) plays an important role in providing oversight of Witzenberg Municipality's governance, risk management and internal control processes. This oversight mechanism also serves to provide confidence in the integrity of these processes. The PRAC performs its role by providing independent oversight to Council and therefore the PRAC operates as a committee of the Council.
- (2) A Charter is the written terms of reference approved by the Council which outlines the mandate of the PRAC. The Charter becomes the policy of the PRAC which then informs the contracts of the PRAC members.
- (3) Sections 165 and 166 of the Municipal Finance Management Act (Act 56 of 2003), state that each municipality must establish an Internal Audit Unit and an Audit Committee.
- (4) The local Government Municipal and Performance Management Regulation, 2001, requires the Municipality to establish a Performance Audit Committee. The municipality may utilize its Audit Committee as the Performance Audit Committee.
- (5) The National Treasury Risk Management Framework guideline indicates that a municipality should establish a Risk Management Committee and that where there is no separate Risk Management Committee, the risk management responsibilities of the Audit Committee should be identical to those of a Risk Management Committee.
- (6) Witzenberg Municipality has a combined Performance, Risk and Audit Committee.

2. Purpose of the Performance, Risk and Audit Committee Charter

- (1) The charter sets out the objective, roles and responsibilities, composition, structure and membership requirements, relations with other stakeholder, authority for the Audit Committee to conduct enquiries and access the municipality's records and personnel, outlines procedures for meetings, addresses the confidentiality and independence of PRAC members, and provides for ethical conduct and reporting.
- (2) The charter should be reviewed annually and updated to ensure relevance and consistency with the MFMA, Municipal Systems Act (No 32 of 2000), the Local Government: Municipal Structures Act, 2021 and other related regulations, guides and leading practice.
- (3) The Charter should be used as a basis for:
 - (a) Preparing the PRAC annual work plan;
 - (b) Setting the agenda for meetings;
 - (c) Obtaining the relevant skills and expertise when appointing PRAC members;
 - (d) Setting up remuneration of PRAC members;
 - (e) Making recommendations to the Municipal Manager(MM) and municipal council;

- (f) Assessing the PRAC performance by its members, municipal council, management, Auditor-General South Africa (AGSA) and internal auditors; and
- (g) Contributions and participation at meetings.

3. Legal Mandate of PRAC

- (1) The PRAC is an independent advisory body per Section 166(1) of the Municipal Finance Management Act no. 56 of 2003 (MFMA). The PRAC performs the responsibilities assigned to it in terms of Section 166 of the MFMA, the Local Government Municipal Systems Amendment Act, 2011, Act No. 3 of the Local Government: Municipal Structures Amendment Act, 2021 and the corporate governance responsibilities delegated to it under its charter by the Council.
- (2) The PRAC also fulfils the functions of a Performance Management Audit Committee constituted in terms of regulation 14(2) of the Local Government: Municipal Planning and Performance Management Regulations, 2001.
- (3) To fulfil its role, PRAC will have the following objectives in terms of section 166(2)(a) (i to ix) of the Municipal Finance Management Act of 2003:
- (4) Advise the Municipal Council, the political office-bearers, the accounting officer and the management staff of the municipality, on matters relating to:
 - (i) Internal financial control and internal audits;
 - (ii) Risk management;
 - (iii) Accounting policies;
 - (iv) The adequacy, reliability and accuracy of financial reporting and information;
 - (v) Performance management;
 - (vi) Effective governance;
 - (vii) Compliance with the MFMA, Division of Revenue Act (DoRA) and any other applicable legislation;
 - (viii) Performance evaluation; and
 - (ix) Any other issues referred to it by the municipality.
- (5) In terms of the Local Government Municipal Planning and Performance Management Regulations, 2001 a Performance Audit Committee must be appointed to fulfil the following objectives:
 - (a) To advise Council on the functionality of the performance management system;
 - (b) To advise Council whether the Performance Management System complies with the Act;
 - (c) To advise Council on the extent to which the municipality's performance measures are reliable in measuring performance;
 - (d) In terms of the National Treasury Framework, the objective of the Risk Management Committee is to assist the Accounting Officer in addressing its oversight requirements of risk management and evaluating and monitoring the institution's performance with regards to risk management.

4. Authority and Powers of PRAC

- (1) The PRAC shall have the authority to perform functions and to obtain any information and advice from within or outside the municipality, in order to perform its functions as legislated. Appropriate resources must be made available to the PRAC to perform its functions as agreed in this Charter.
- (2) The PRAC is also empowered to, but not limited to the following:
 - (a) Communicate with Council, Municipal Manager, internal and external auditors of the municipality;
 - (b) Have access to municipal records containing information that is needed to perform its duties or exercise its powers;
 - (c) Obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary. Any such appointment should be made subject to the Municipal Manager's confirmation of available funds and Supply Chain Management (SCM) tender process;
 - (d) Request any relevant person to attend any of its meetings, and if necessary to provide information requested by the PRAC;
 - (e) Resolve any disagreements between management and the External Auditors;
 - (f) Pre-approve all auditing and non-audit services; and
 - (g) Conduct investigations into the financial affairs of the municipality.

5. Composition of PRAC

- (1) Section 166(4)(a) of the MFMA states that "an Audit Committee must consist of at least three persons, of whom the majority may not be in the employ of the municipality".
- (2) The Witzenberg Municipality's PRAC will comprise of five independent members with appropriate experience and skills, which are not in the employ of the municipality, to enable the committee to discharge the responsibilities set out in Section 166(2) of the MFMA and Regulation 14(4) of the Local Government: Municipal Planning and Performance Management Regulations, 2001.

6. Selection and Appointment of Members

- (1) In terms of Section 166(5) of the MFMA and Regulation 14(2)(a) to (d) of the Local Government: Municipal Planning and Performance Management Regulations, 2001, the members of the PRAC must be appointed by Council.
- (2) A PRAC member should be a resident within a 200 km radius of Witzenberg Municipality's Head Office in Ceres.
- (3) The appointed PRAC members should collectively possess the following skills:
 - (a) Private and public sector experience;
 - (b) An understanding of the service delivery priorities;

- (c) Good governance and/or financial management experience;
 - (d) An understanding of the role of Council and councillors;
 - (e) An understanding of the operation of the municipality'
 - (f) A familiarity with risk management practises;
 - (g) An understanding of internal controls;
 - (h) An understanding of major accounting practises and public sector reporting requirements;
 - (i) An understanding of public sector reforms;
 - (j) Familiarity with legislation applicable to municipalities
 - (k) An understanding of the roles and responsibilities of internal and external auditors
 - (l) Understanding of the treatment of allegations and investigation; and
 - (m) An understanding of the performance management systems.
 - (n) ICT governance, information security and cyber resilience; infrastructure governance and resilience; and municipal financial management, having regard to the Municipality's current and emerging risk profile.
- (4) PRAC members must ensure that they serve on no more than a total of three Local Government Audit Committees concurrently (in compliance with National Treasury's MFMA Circular 65), and failure to comply will result in dismissal from the PRAC.
- (5) The Chief Internal Audit Executive facilitates the selection process of the PRAC members and the PRAC Chairperson.
- (6) MFMA Circular 65 provides guidance relating to the qualities and factors which should be considered amongst others when appointing an Audit Committee Chairperson:
- (a) Has good standing and ability to lead discussions
 - (b) Creates vision and provides direction at meetings
 - (c) Builds municipal capabilities by guiding management based on expert knowledge and skills
 - (d) Promotes and achieve quality outcomes at meetings
 - (e) Has the ability to speedily and effectively advise Council on any impending non-compliance with the legislative framework
 - (f) Has the ability to encourage other members to participate in Audit Committee meetings and
 - (g) Conducts meetings in a manner that demonstrates a desire to establish effective communication with all stakeholders.
- (7) In the event that a PRAC Chairperson has not yet been appointed by Council, the PRAC members may appoint an interim Chairperson until the appointment is finalised.
- (8) No councillor may be a member of PRAC.
- (9) One of the members who are not in the employ of the municipality must be appointed by Council as the chairperson of PRAC.

- (10) The appointed members should enter into a final written contract with the municipality according to the approved terms of reference.

7. Membership and independence

- (1) The PRAC must be independent and safeguarded from undue influence in exercising its responsibilities in an objective manner. To enhance the PRAC functioning, the following is required:
- (a) The PRAC is directly accountable to Council in discharging its responsibilities
 - (b) The Chairperson of the PRAC and members should be independent of the municipality.
 - (c) The Chairperson of the PRAC and members should not be biased but exhibit an independence of mental attitude during deliberations;
 - (d) All PRAC members should declare private and business interest in every meeting.
 - (e) All members should not carry out any business with the municipality.

8. Induction of Members

- (1) A formal process of induction will be facilitated by the Chief Internal Audit Executive in consultation with the Accounting Officer. During induction of members, the roles and responsibilities of the PRAC must be clarified.
- (2) The induction process should entail sufficient briefings and information on their roles, responsibilities, accountability and management expectations.

9. Term of office

- (1) The chairperson and members of the PRAC are appointed for a period of three years subject to annual reappointment during the three-year term.
- (2) Council may consider extending the term of a member who is a permanent resident of the Witzenberg area should local residents not be represented on the committee.
- (3) A member of the PRAC shall not serve for longer than two consecutive terms of three years each.
- (4) After serving two consecutive terms of three years, a cooling-off period of two years may be instituted, before appointing the same member to the PRAC committee.

Recruitment of members should be staggered to prevent a loss of knowledge and skills in the PRAC. The recruitment process of new members should be concluded at least three months in advance of the expiry of existing members term.

10. Termination of membership

- (1) PRAC members can be dismissed by the Municipal Council under certain circumstances. The Municipal Manager or Council should consult the Charter when dismissing member of the PRAC. Reasons for dismissal amongst other would be normally detailed in the letter of appointment and contract agreement, such as:
- (a) where an ongoing conflict of interest exists;

- (b) where a member has not performed to expectations,
 - (c) a member has been declared bankrupt,
 - (d) a member was found guilty of fraud or corruption; and
 - (e) any offence of which dishonesty is an element.
- (2) The official dismissal processes as they relate to the municipality should be adhered to by the Municipal Manager and Municipal Council when an PRAC member is being dismissed.
 - (3) The dismissal of a member should be performed by the Municipal Council and the outcome of the dismissal process should be in writing. The date of dismissal should be minuted by the secretariat of the PRAC.
 - (4) A Member who is absent from three or more consecutive PRAC meetings may be removed from office.
 - (5) The committee members shall have the opportunity to have an exit meeting with the council to discuss the reason for leaving and to provide feedback on their experience on the PRAC committee as well as any other issues.
 - (6) The official dismissal processes as they relate to the municipality shall be adhered to by the Accounting Officer and the Municipal Council when a PRAC member is being dismissed.
 - (7) The dismissal of a member will be performed by the Municipal Council and the outcome of the dismissal process will be in writing.
 - (8) The Executive Mayor must concur with any premature termination of services of a member of PRAC.

11. Vacancy

In the event of a vacancy occurring amongst the members of PRAC, the municipality may fill that vacancy for the unexpired portion of the vacating member's term of appointment.

12. Role and Responsibilities of PRAC

- (1) PRAC will assist Council by providing inputs to ensure effective systems that complement service delivery, safeguarding of municipal assets, the maintenance of financial records, risk management, corporate governance and an effective internal control system.
- (2) PRAC shall consider any matters relating to the financial affairs, performance information, the internal Audit functions and external audit of the municipality, which is desirable. PRAC shall also investigate any other matters referred to it by Council or the Municipal Manager, provided that such request is legitimate and within the scope of PRAC's duties.
- (3) To reach the objectives, PRAC will have the following functions as prescribed in section 166 (2) (a)–(e) of the Municipal Finance Management Act, 2003, Local Government Municipal and Performance Management Regulations, 2001 and the National Treasury Risk Management Framework.

(a) INTERNAL AUDIT FUNCTION

- (i) The PRAC must in relation to internal audit review and advise management and Council:

- (1) That the Internal Audit Charter, independence and activities of the internal audit unit are clearly understood and respond to the objectives of the municipality and the legal framework;
 - (2) That the functional and administrative reporting lines of the internal audit unit are consistent with the principles of independence and accountability;
 - (3) That the annual audit plan makes provision for critical risk areas in the municipality;
 - (4) That the resources allocated will give effect to the work outputs of the internal audit function; and
 - (5) That there is support for the internal audit function and external auditors from senior management.
- (ii) The PRAC must:
- (1) Liaise with management that internal audit findings are submitted to the PRAC quarterly;
 - (2) Confirm actions taken by management in relation to audit findings;
 - (3) Consider and review reports relating to difficulties encountered during the course of the audit engagement, including any scope limitation or access to information reported to the accounting officer that remain unresolved;
 - (4) Evaluate the performance of the internal audit function in terms of the agreed goals and objectives as captured in the internal audit plan; and
 - (5) Conduct a high-level review of internal audit function on an annual basis, to ascertain whether the internal audit function complies with the Global internal audit standards;
 - (6) Work with senior management to enable the internal audit function's unrestricted access to the data, records, information, personnel and physical properties necessary to fulfil the internal audit mandate.
 - (7) Support the Chief Internal Audit Executive through regular, direct communications.
 - (8) Demonstrate support by:
 - Specifying that the Chief internal Audit Executive reports to a level within the organization that allows the internal audit function to fulfil the internal audit mandate.
 - Approving the internal audit charter, internal audit plan, budget and resource plan.
 - Making appropriate inquiries of senior management and the Chief Internal Audit Executive to determine any restrictions on the internal audit functions' scope, access, authority, or resources limit the function's ability to carry out its responsibilities effectively.
 - Meeting periodically with the Chief Internal Audit Executive in sessions without senior management present.

(b) EXTERNAL AUDIT

PRAC must in relation to external audit:

- (1) Take cognizance of the scope of work undertaken by the external auditor and the extent of coordination with the internal audit function;
- (2) Review and recommend the acceptance of the annual external audit plans, audit fees and other compensation;
- (3) Review reports and monitor management's implementation of audit recommendations and municipal council resolutions in the new financial year;
- (4) Review the report on the financial statements and matters raised therein for reasonability and accuracy;
- (5) Review any interim reports issued to take cognizance of the issues raised in determining the follow-up work of internal audit;
- (6) Conduct a review of the extent to which previously reported findings by the external auditor have been addressed by the municipal council;
- (7) Provide advice to the accounting officer on actions taken relating to significant matters raised in external audit reports;
- (8) Liaise with the external auditors on any matter that the PRAC considers appropriate to raise with the external auditor;
- (9) Ensure that the external auditors have reasonable access to the management and chairperson of the PRAC;
- (10) Address any potential restrictions or limitations with the accounting officer and council; and
- (11) Address outstanding matters raised by the external auditors and any findings are dealt with conclusively in an expeditious manner.

(c) FINANCIAL MATTERS AND STATEMENTS

To advise the Council on all matters related to compliance and effective governance;

- (1) To review the annual financial statements and to provide Council with an authoritative and credible view of the financial position of the municipality, its efficiency and its overall level of compliance with the MFMA, the annual DoRA and other applicable legislation;
- (2) Respond to the Council on any issues raised by the Auditor-General in the audit report;
- (3) Carry out such investigations into the financial affairs of the municipality as Council may request;
- (4) To perform such other functions as may be prescribed to it by Council;
- (5) To review the quarterly reports submitted to it by the internal audit function;

- (6) To evaluate audit reports on financial, administrative and technical systems;
- (7) To evaluate compliance with existing policies and relevant legislation;
- (8) To evaluate audited financial statements and reports about the procurement of items and services;
- (9) The compilation of reports to Council, at least twice during a financial year;
- (10) To review significant transactions that do not normally form part of the Council's business;
- (11) To review, in conjunction with its ICT governance responsibilities, the adequacy and effectiveness of the Municipality's disaster recovery and business continuity arrangements, including the results of periodic testing, identified deficiencies, corrective actions and lessons learned from significant disruptions;
- (12) To review the annual report of the municipality;
- (13) Review and advise the Council on changes in the accounting policies;
- (14) Making recommendations to the Council and also carrying out its responsibility to implement the recommendations that are within the scope of PRAC;
- (15) Investigate any matter it deems necessary for the performance of its duties and the exercise of its powers;
- (16) Review the plans of the Internal Audit function and in so doing; ensure that the plan addresses the high-risk areas and that adequate resources are available;
- (17) Review audit results and action plans implemented by management;
- (18) Provide support to the Internal Audit function;
- (19) Meet with Internal Audit and Auditor-General at least once a year without management being present;
- (20) Ensure that no restrictions or limitations are placed on the internal audit unit;
- (21) Evaluate the activities of the Internal Audit unit in terms of their role as prescribed by the legislation; and
- (22) Review the proposed budget for the following year.

(d) PERFORMANCE MANAGEMENT

- (i) PRAC may in terms 14(3)(c) for the local Government: Municipal planning and performance management regulations, 2001, determine its procedures after consultation with the executive mayor or the executive committee on matters that relate to Performance Management.
- (ii) In terms of the Local Government: Municipal Planning and Performance Management Regulations, 2001, a performance audit committee must -
 - (1) review the quarterly Performance Management reports submitted by Internal Audit,
 - (2) review the municipality's performance management system and make recommendations in this regard to the council of the municipality; and
 - (3) at least twice during a financial year submit an audit report to the municipal council concerned.

- (iii) In reviewing the municipality's performance management system, PRAC must focus on the economy, efficiency, effectiveness and impact in so far as the key performance indicators and performance targets set by the municipality are concerned.
- (iv) PRAC may-
 - (1) communicate directly with the council, municipal manager or the internal and external auditors of the municipality concerned;
 - (2) access any municipal records containing information that is needed to perform its duties or exercise its powers;
 - (3) request any relevant person to attend any of its meetings, and, if necessary to provide the information requested by the committee; and
 - (4) investigate any matter it deems necessary for the performance of its duties and the exercise of its powers.

(e) RISK MANAGEMENT

In discharging its oversight responsibilities relating to risk management, PRAC should:

- (1) Gain a thorough understanding of the risk management policy, risk management strategy, risk management implementation plan, and fraud risk management policy of the institution to enable them to add value to the risk management process when making recommendations to improve the process;
- (2) Review the risk appetite and risk tolerance, and recommends this for approval by the Accounting Officer;
- (3) Review the completeness of the risk assessment process implemented by management to ensure that all possible categories of risks, both internal and external to the institution, have been identified during the risk assessment process. This includes an awareness of emerging risks of the institution.
- (4) Review the completeness of the risk assessment process implemented by management to ensure that material internal, external, strategic and emerging risks have been identified and appropriately assessed, including, where relevant, cyber risk, climate and environmental risks, infrastructure sustainability and resilience risks and other developments that may materially affect the Municipality;
- (5) Review the risk profile and management action plans to address the risks;
- (6) Review the adequacy of adopted risk responses;
- (7) Monitor the progress made with the management action plan;
- (8) Review the progress made with regard to the implementation of the risk management strategy of the institution;
- (9) Facilitate and monitor the coordination of all assurance activities implemented by the institution;
- (10) Review and recommend any risk disclosures in the annual financial statements;

- (11) Provide regular feedback to the Accounting Officer on the effectiveness of the risk management process implemented by the institution;
- (12) Review the process implemented by Management in respect of fraud prevention and ensure that all fraud-related incidents have been followed up appropriately;
- (13) Review that the internal audit plans are aligned to the risk profile of the institution;
- (14) Review the effectiveness of the internal audit assurance activities and recommend appropriate action to address any shortcomings.

(f) DISCIPLINARY BOARD FOR FINANCIAL MISCONDUCT

- (1) In terms of the *Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, of 30 May 2014*, each municipality is required to establish a disciplinary board for financial misconduct. In terms of the MFMA financial misconduct means any act referred to in Section 171 or 172 of the Municipal Finance Management Act. The purpose of the board is to investigate allegations of financial misconduct referred to the disciplinary board by Council and to monitor the institution of disciplinary proceedings against an alleged transgressor. The disciplinary board is an independent advisory body that assists the Council and provides recommendations on further steps to be taken regarding disciplinary proceedings. The board should consist of a maximum of five members appointed.
- (2) In terms of the regulation Council has approved the appointment of the following five members on a part-time basis:
 - (a) The head of the internal audit unit within the municipality;
 - (b) One member of the audit committee of the municipality;
 - (c) A senior manager from the legal division in the municipality;
 - (d) A representative of the National Treasury or the Provincial Treasury;
 - (e) Any other person as may be determined by the municipal council; and
 - (f) The Chairperson of PRAC or a nominee will attend the Disciplinary Board meetings as and when required.

(g) INTERNAL CONTROL ENVIRONMENT

The PRAC members need to have a good understanding of the internal control environment, in fulfilling this responsibility the committee should:

- (1) ensure that management follows a sound process to draw conclusions on the adequacy and effectiveness of the system of internal control;
- (2) establish whether management has relevant policies and procedures in place and that these are adequate, effective and regularly updated;
- (3) determine whether appropriate processes are followed and complied with on a regular basis;

- (4) consider measures applied on any required changes to the design or implementation of internal controls;
- (5) assess steps taken by management to encourage ethical and lawful behaviour; financial discipline and accountability for use of public resources;
- (6) review internal and external auditor's written reports concerning compliance, any significant findings and recommendations, and follow-up on the implementation of recommendations;
- (7) monitor developments and changes in the law relating to the responsibility and accountability of management and review the extent to which management is meeting its obligations; and
- (8) consult/ request legal counsel regarding compliance where necessary.

(h) INFORMATION TECHNOLOGY (IT) GOVERNANCE

- (9) The PRAC needs to provide advice on ICT governance, controls, access and safeguarding of information in the municipality.
- (10) PRAC shall oversee the adequacy of ICT governance, cybersecurity, information security, cyber resilience, disaster recovery and business continuity arrangements. Management shall report to, and as determined by, PRAC on significant ICT and cyber risks, material cyber incidents, the status of mitigating actions, disaster recovery and business continuity testing, identified weaknesses, corrective actions, or any such reporting PRAC requires to give effect to its function. PRAC shall review the ICT reports submitted, make recommendations, or advise Management as required.
- (11) Specific expertise may be required from within or outside the municipality from time to time, to assist the Internal Audit unit and PRAC to formulate recommendations on systems and controls.
- (12) The PRAC may have to provide advice on the appropriateness of disaster recovery and continuity plans supporting IT risks, regular testing and evaluation of plans, systems and processes.

13. Combined Assurance

The PRAC shall ensure that a combined assurance model is developed and applied to provide a coordinated approach to all assurance services, and in particular the PRAC should:

- (1) Ensure that the combined assurance received is appropriate to address all the significant risks facing the municipality;
- (2) Evaluate the effective of the organisations assurance functions and services, with particular focus on combined assurance arrangements, including external assurance service providers, internal audit and the finance functions and
- (3) Monitor the relationship between external assurance partners and the municipality.
- (4) PRAC shall at least annually review the Municipality's Combined Assurance Framework, combined assurance plan and/or assurance map to satisfy itself that significant strategic and operational risks are

appropriately covered by assurance providers. The review should identify assurance gaps, unnecessary duplication, opportunities for reliance and the extent of coordination between management assurance providers, Risk Management, Internal Audit, AGSA and other relevant assurance providers.

14. Access to information

It is stated in section 166(3) of the Municipal Finance Management Act that, in performing its functions, the Audit Committee (In terms of this charter PRAC): -

- (1) has access to the financial records and other relevant information of the municipality.
- (2) must liaise with-
 - (i) the internal audit function of the municipality, and
 - (ii) the person designated by the Auditor-General to audit the financial statements of the municipality.

15. Reporting Responsibilities

- (1) The PRAC minutes of meetings shall be tabled at Council under the minutes of committee meetings for notice to be taken by Council.
- (2) PRAC recommendations to Council shall be tabled under the reserved powers of Council for consideration.
- (3) PRAC shall prepare a report annually which will be incorporated into the municipality's annual report covering:
 - (a) Describing the functions performed by the PRAC and meetings attended;
 - (b) Council resolutions and the implementation status of recommendations made; and
 - (c) Other relevant comments that may enhance governance and accountability
- (4) The chairperson of the PRAC should submit a copy of its report at least annually, or at other intervals, to the Municipal Public Accounts Committee (MPAC), for consideration during the MPAC engagements on the oversight report.
- (5) The chairperson of the PRAC or a nominated PRAC member should always be available whenever MPAC needs clarity on the reports of PRAC.
- (6) PRAC reports to the Executive Mayor and Council.
- (7) PRAC shall periodically receive and review a consolidated status report on the implementation of Internal Audit and AGSA recommendations and relevant PRAC and Council resolutions. The report should highlight overdue actions, repeat findings, root causes, responsible officials, agreed implementation dates, revised implementation dates where applicable, and management actions to address persistent or significant control deficiencies.

16. Communication

- (1) There should be a direct line of communication between PRAC and the Internal Audit function, the Auditor-General South Africa and Council.

- (2) The Internal Audit function must submit quarterly reports to PRAC of their audits and investigations. These reports must be part of the agenda of PRAC.

17. Administrative Procedures

- (1) The office of the Municipal Manager is responsible for all administrative matters of PRAC.
- (2) The office of the Municipal Manager will provide reports to PRAC and will see to it that reports from PRAC serve before Council.
- (3) The Chairperson of PRAC or his/her representative may attend the meetings of the Finance Committee, Procurement Committee, Executive Committee and Council when reports of PRAC serve before such Committees.
- (4) PRAC may initiate reports to serve before Council.
- (5) All meetings of PRAC will be recorded and the minutes will be circulated to all members, the Municipal Manager and members of the Executive Committee.

18. Meetings

- (1) In terms of section 166(4)(b) of the Municipal Finance Management Act, an Audit Committee (PRAC) must meet as often as required to perform its function, but at least four times a year.
- (2) PRAC must meet at least four times a year.
- (3) A quorum of a majority of members will be needed to constitute a meeting.
- (4) Notice in writing shall be given to all members of PRAC and other interested parties of each meeting to be held at least seven days before the date on which such meeting is to be held.

19. Attendance

- (1) Reasonable notice of meetings and the business to be conducted shall be given to the PRAC Members and invitees, to make proposals as necessary.
- (2) If the appointed Chairperson is absent from a meeting, the members present must elect a member present to act as Chairperson (Regulation 14(2)(3) of the Local Government: Municipal Planning and Performance Management Regulations, 2001.)

The PRAC should consider standing invitations to attend the PRAC meetings to:

- (a) Municipal Manager
- (b) Political representatives determined by the Audit Committee Chairperson
- (c) Chief Internal Audit Executive
- (d) Chief Risk Officer
- (e) Chief Financial Officer

- (f) External Auditor (Auditor- General)
- (g) Provincial Treasury
- (h) National Treasury

Any other person on invitation by the chairperson of the PRAC

20. Agenda of meetings

- (1) At least seven days before each meeting an agenda of items to be discussed at the meeting shall be prepared and distributed to all members of PRAC.
- (2) The Chairperson shall participate in setting and agreeing on the agenda of PRAC.
- (3) Any person who is going to attend a meeting may, not less than two days before the meeting, request the secretary of PRAC to add such items, as he/she deems necessary to the agenda.

21. Minutes of meetings

PRAC shall keep minutes of its meetings, which conform to the requirements of committees of a municipal council, but the minutes must be made available to all attendees within 14 days.

22. Remuneration

- (1) The members of PRAC will be remunerated for time spent on the preparation for and attendance of meetings.
- (2) The Chairperson will inform the secretary of the number of hours that were required to prepare for a meeting. Preparation time for meetings is limited to four (4) hours.
- (3) Members of PRAC will be remunerated as per the agreement between Council and PRAC.
- (4) Remuneration of PRAC members will be determined by the Council every year according to National Treasury guidelines.
- (5) Should the accounting officer deem it necessary, he or she can in consultation with the municipal council, determine other remuneration.
- (6) Section 14(2)(i) of the Municipal Planning and Performance Management Regulations states that Councillors and employees may not receive any remuneration for any activities of the Audit Committee.
- (7) Employees of National, Provincial Government or Agencies and entities of Government serving on the audit committee are not entitled to additional remuneration, except for out-of-pocket expenses which may be reimbursed.

23. Confidentiality

A member of PRAC shall maintain strict confidentiality in respect of any information of a confidential nature to which he/she may become privy at meetings of PRAC and shall only disclose such information as may become necessary or required for the proper performance of his/her duties and functions.

24. Conflict of interest

- (1) PRAC Members shall declare any conflict of interest that may arise at every meeting and remove themselves from any proceedings, concerning that matter, giving rise to that conflict.
- (2) Declaration of interest forms will be signed at every meeting including non-members or invitees.
- (3) For Virtual meetings, PRAC Members shall declare any conflict of interest in the MS Teams chat function.

25. Performance, Risk and Audit Committee Evaluation

- (1) The PRAC should assess its performance and achievements against its charter on an annual basis. The assessment would cover the performance of the individual member as part of the overall PRAC regarding the particular skills the member has brought to the PRAC as a whole.
- (2) The findings of the self-assessment should be presented by the chairperson to the accounting officer and municipal council.
- (3) If an individual PRAC member is not performing, then the member will be allowed to address such with the municipal council.
- (4) The annual assessment should, where appropriate, include an assessment of the collective skills and competency matrix of PRAC, member training and development requirements, member participation, effectiveness and relevance of meeting agendas, quality and timeliness of management submissions, implementation of the annual work plan and the overall effectiveness of the Committee in discharging its responsibilities under this Charter.
- (5) If it is considered necessary to terminate the services of a PRAC member before the end of the term of appointment, municipal termination procedures will be followed.

26. Conclusion

Council trusts that PRAC will assist in this regard by helping the Council to maintain effective internal control, risk management, accurate financial reporting, performance management and corporate governance principles.

27. Review and approval

This Charter will be reviewed on an annual basis and submitted to the PRAC for acceptance and the Council for approval. This approved charter will remain effective until a new or updated charter is approved by Council.

28. Acknowledgment on behalf of the PRAC

PRAC CHAIRPERSON: MR JJ SWARTS

MEMORANDUM

TO: Performance, Risk and Audit Committee
FROM: Chief Internal Audit Executive
SUBJECT: Amendments to the Internal Audit Charter

1. PURPOSE

The purpose of this memorandum is to inform the Performance, Risk and Audit Committee (PRAC) of proposed amendments to the Internal Audit Charter and to request the Committee to review and approve/recommend approval of the revised Charter, as applicable.

2. BACKGROUND

The Internal Audit Charter establishes the mandate, authority, organisational position, independence, responsibilities and scope of the Internal Audit Function.

The Charter is reviewed periodically to ensure that it remains appropriate and aligned with:

- the **Global Internal Audit Standards (GIAS)**;
- applicable requirements of the **Municipal Finance Management Act, 2003 (Act 56 of 2003)**;
- the **Municipal Planning and Performance Management Regulations, 2001**, where applicable;
- the municipality's governance arrangements, policies and organisational structure; and
- changes in the responsibilities, mandate or operating environment of the Internal Audit Function.

3. SUMMARY OF CHANGES

The following amendments have been made to the Internal Audit Charter:

Section of Charter	Previous Position	Proposed Amendment	Reason for Amendment
7. Chief Internal Audit Executive Roles and Responsibilities	No inclusion	Inclusion of section, Chief Audit Executive Roles Beyond Internal Auditing.	GIAS alignment / clarification
8. Scope and types of Internal Audit Services	No inclusion	Inclusion of sections covering Emerging risks, Cybersecurity and Climate risks	Inputs received from PRAC

The principal amendments relate to, where applicable:

- responsibilities of the Chief Internal Audit Executive;
- alignment of terminology and responsibilities with the Global Internal Audit Standards.

4. GLOBAL INTERNAL AUDIT STANDARDS

The amendments are intended to enhance alignment with the Global Internal Audit Standards, including requirements relating to:

- **Standard 6.2 – Internal Audit Charter;**
- **Standard 7.1 – Organisational Independence;**
- **Standard 7.2 – Chief Audit Executive Qualifications;**
- **Standard 7.3 – Safeguarding Independence;**
- **Standard 8.1 – Board Interaction;**
- **Standard 8.3 – Quality;** and
- other applicable Standards governing the mandate, independence, authority and responsibilities of the Internal Audit Function.

The Charter should be reviewed periodically by the Chief Internal Audit Executive and updated where changes in the Internal Audit mandate, governance arrangements, legislation, standards or organisational circumstances require amendment.

5. IMPACT OF THE CHANGES

The proposed amendments do not alter Internal Audit's fundamental assurance and advisory mandate unless specifically indicated in the revised Charter.

The amendments are intended to:

- improve clarity regarding governance responsibilities;
- ensure that the authority of the Internal Audit Function is formally documented;
- clarify the respective responsibilities of PRAC, management and the Chief Internal Audit Executive; and
- maintain alignment with applicable professional standards and legislative requirements.

6. DOCUMENTS ATTACHED

The following documents are submitted with this memorandum:

1. Revised Internal Audit Charter

CHIEF INTERNAL AUDIT EXECUTIVE



INTERNAL AUDIT CHARTER

2026-2027

Revision history

Version no.	Revised by	Adopted by Council, Approved by PRAC
1	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 9 December 2015, resolution 8.1.14
2	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 27 September 2017, resolution 8.1.4
3	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 31 October 2018, resolution 8.1.16
4	Internal Audit Performance, Risk and Audit Committee	Approved by Council on 31 October 2019, resolution 8.1.17
5	Internal Audit Performance, Risk and Audit Committee	Approved by Council 25 November 2020 resolution 5/14/4
6	Internal Audit Performance, Risk and Audit Committee	Approved by Council 25 January 2023 item 4.7 I
7	Internal Audit Performance, Risk and Audit Committee	Approved by PRAC 28 July 2023
8	Internal Audit Performance, Risk and Audit Committee	Approved by Council 30 September 2024
9	Internal Audit Performance, Risk and Audit Committee	Approved by Council 26 February 2025, resolution 8.1.4
10	Internal Audit Performance, Risk and Audit Committee	Approved by Council 29 October 2025, resolution 8.1.8

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1. Introduction

Council and the Performance, Risk and Audit Committee (PRAC) are responsible for overseeing the establishment of effective systems of internal control in order to provide reasonable assurance that Witzenberg Municipality's financial and non-financial objectives are achieved.

The Internal Audit Charter is a formal document that defines the Internal Audit Function's (IAF) purpose, authority, and responsibility.

The Charter establishes the IAF's position within the Witzenberg Municipality, including the nature of the Chief Internal Audit Executive's functional reporting relationship with the PRAC; authorizes access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

2. Purpose

The purpose of the internal audit function is to strengthen Witzenberg Municipality's ability to create, protect, and sustain value by providing the Performance, Risk and Audit Committee (PRAC) and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances Witzenberg Municipality's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Witzenberg Municipality's internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with The IIA's Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the Performance, Risk and Audit Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

3. Legislative mandate

(1) *Section 62 (2) (C)(i) and (ii) of the Municipal Finance Management Act of 2003 (MFMA)* states that the accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure—

(c) that the municipality has and maintains effective, efficient and transparent systems—

(i) of financial and risk management and internal control; and

(ii) of Internal Audit operating in accordance with any prescribed norms and standards;

The IAF is established in terms of *section 165 of the MFMA* which provides for the establishment of the

Internal Audit Function.

Section 165(1) of the MFMA states that:

- (1) Each municipality and each municipal entity must have an Internal Audit Unit, subject to subsection (3)
- (2) The Internal Audit Unit of a municipality or municipal entity must-
 - (a) Prepare a risk-based audit plan and an Internal Audit program for each financial year.
 - (b) Advise the accounting officer and report to the audit committee on the implication of the internal audit plan and matters relating to-
 - (i) internal control; (ii) Internal Audit;
 - (iii) accounting procedures and practices;
 - (iv) risk and risk management;
 - (v) performance management;
 - (vi) loss control;
 - (vii) compliance with this Act, the Division of Revenue Act and any other applicable legislation; and
 - (c) perform such other duties as may be assigned to it by the accounting officer'
- (3) The Internal Audit function referred to in subsection(2) may be outsourced if the municipality or the municipal Entity requires assistance to develop its internal capacity and the council of the municipality or the board of directors of the municipal entity has determined that it is feasible or cost-effective.
- (4) Schedule 2 of the Municipal Systems Act defines the Code of Conduct for Municipal Staff Members that is also subject to the members of the Internal Audit Unit.

4. Commitment to adhering to the Global Internal Audit Standards

The Witzenberg Municipality's internal audit function will adhere to the mandatory elements of The Institute of Internal Auditor's International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements. The Chief Internal audit executive will report periodically to the PRAC and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program.

5. Authority

The internal audit function's authority is created by its direct reporting relationship to the Performance, Risk and Audit Committee. Such authority allows for unrestricted access to the Performance, Risk and Audit Committee.

The Performance, Risk and Audit Committee authorizes the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of Witzenberg Municipality and other specialized services from within or outside Witzenberg Municipality to complete internal audit services.

6. Independence, Organizational Position, and Reporting Relationships

The chief internal audit executive will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. The chief internal audit executive will report functionally to the Performance, Risk and Audit Committee and administratively (for example, day-to-day operations) to the Accounting Officer. This positioning provides the organizational authority and status to bring matters directly to senior management and escalate matters to the Performance, Risk and Audit Committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The chief internal audit executive will confirm to the Performance, Risk and Audit Committee, at least annually, the organizational independence of the internal audit function. If the governance structure does not support organizational independence, the chief internal audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The chief internal audit executive will disclose to the Performance, Risk and Audit Committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfill its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief internal audit executive, Performance, Risk and Audit Committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant reorganization within the organization.
- Significant changes in the chief internal audit executive, Performance, Risk and Audit Committee, and/or senior management.
- Significant changes to the organization's strategies, objectives, risk profile, or the environment in which the organization operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

The Chief Internal Audit Executive and staff of the IAF are not authorized to:

- Perform any operational duties for the municipality or its affiliates;
- Initiate or approve accounting transactions external to the IAF; and
- Direct activities of any of the municipality's employees not employed by the IAF. Except to the extent that such employees have appropriately assigned to auditing teams or to otherwise assist the internal auditors, as the above would infringe on independence and impair objectivity.

7. Chief Internal Audit Executive Roles and Responsibilities

Ethics and Professionalism

The chief internal audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organization and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organization.
- Report organizational behavior that is inconsistent with the organization's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief internal audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief internal audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for Witzenberg Municipality or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Witzenberg Municipality employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief internal audit executive, Performance, Risk and Audit Committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Chief Audit Executive Roles Beyond Internal Auditing

The primary responsibility of the Chief Internal Audit Executive (CAE) is to manage and direct the Internal Audit Function and to provide independent and objective assurance and advisory services in accordance with the approved Internal Audit Mandate, this Charter, applicable legislation and the Global Internal Audit Standards.

From time to time, the Municipal Manager, Performance, Risk and Audit Committee (PRAC) or Council may request the CAE to perform responsibilities or activities that fall outside the normal mandate of Internal Audit. Such responsibilities may include administrative, advisory, coordinating or other non-audit activities.

The assignment of any non-audit role to the CAE shall not transfer management responsibility to Internal Audit and shall not compromise, or reasonably appear to compromise, the independence of the Internal Audit Function or the objectivity of the CAE.

In accordance with Standard 7.1 – Organizational Independence of the Global Internal Audit Standards, any current or proposed non-audit role or responsibility that could potentially impair independence or objectivity shall be discussed with the PRAC and senior management before, or as soon as practicable after, the responsibility is assigned.

Where the CAE performs an ongoing role beyond internal auditing, the nature and extent of the responsibility and the safeguards established to protect Internal Audit independence and objectivity shall be documented in this Charter and appropriately disclosed to the PRAC.

Appropriate safeguards may include, where applicable:

- formal disclosure of the non-audit responsibility to the PRAC;
- approval or acknowledgement of the arrangement by the PRAC;
- clearly defining the scope of the CAE's role and distinguishing it from management responsibility;
- ensuring that the CAE does not make management decisions, authorise transactions, approve accounting entries, determine operational controls or assume ownership of risks relating to the activity;
- ensuring that management retains full responsibility and accountability for the relevant process, records, decisions, controls and outputs;
- restricting the CAE's involvement to administrative, facilitative or advisory activities where appropriate;
- assigning assurance engagements relating to an area for which the CAE has responsibility to an independent, competent assurance provider;
- requiring Internal Audit staff not involved in the non-audit activity to perform relevant work where this provides sufficient protection to objectivity;
- periodically reviewing the arrangement and associated safeguards with the PRAC; and
- disclosing any actual, potential or perceived impairment to independence or objectivity to the PRAC without undue delay.

Where the CAE's non-audit responsibility is temporary, independent assurance shall be obtained over the affected area for the duration of the assignment and, where required by the Global Internal Audit Standards, for the subsequent 12-month period following termination of the responsibility. The CAE shall also establish an appropriate plan for transferring the non-audit responsibility to management.

Internal Audit shall not provide independent assurance over activities for which the CAE currently has management responsibility. Where assurance over such an area is required, the PRAC shall ensure that an alternative assurance arrangement is established, which may include the appointment of an independent and competent external assurance provider reporting appropriately to the PRAC.

The CAE shall assess non-audit responsibilities at least annually, and whenever there is a material change in responsibilities, as part of the annual confirmation of the organizational independence of the Internal Audit Function. Any actual, potential or perceived impairment and the safeguards implemented shall be communicated to the PRAC.

Nothing in this section shall be interpreted as permitting the CAE or Internal Audit Function to assume operational or management accountability that would be inconsistent with the independent role of Internal Audit.

Managing the Internal Audit Function

The chief internal audit executive has the responsibility to:

- At least annually, develop a risk-based internal audit plan that considers the input of the Performance, Risk and Audit Committee and senior management. Discuss the plan with the Performance, Risk and Audit Committee and senior management and submit the plan to the Performance, Risk and Audit Committee for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the Performance, Risk and Audit Committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in Witzenberg Municipality's business, risks, operations, programs, systems, and controls.
- Communicate with the Performance, Risk and Audit Committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards and laws and/or regulations.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the Performance, Risk and Audit Committee and senior management and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the Global Internal Audit Standards and fulfill the internal audit mandate.
- Identify and consider trends and emerging issues that could impact Witzenberg Municipality and communicate to the Performance, Risk and Audit Committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to Witzenberg Municipality's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the Performance, Risk and Audit Committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief internal audit executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the Performance, Risk and Audit Committee.

Communication with the Performance, Risk and Audit Committee and Senior Management

The chief internal audit executive will report periodically to the Performance, Risk and Audit Committee and senior management regarding:

- The internal audit function's mandate.

- The internal audit plan and performance relative to its plan.
- Internal audit budget.
- Significant revisions to the internal audit plan and budget.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the Performance, Risk and Audit Committee that could interfere with the achievement of Witzenberg Municipality's strategic objectives.
- Results of assurance and advisory services.
- Resource requirements.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond Witzenberg Municipality's risk appetite
- Any instances of fraud or non-compliance with legislation identified during the performance of the internal audit activities;
- The IAF shall have the right to report to any critical or significant issue directly to the Accounting Officer or the Chairperson of the PRAC before consulting with management.
- Report to the MPAC on the internal audit findings and management remedial actions plans in terms of section 79A of the Municipal Structures ACT no.117 of 1998 as amended.

Quality Assurance and Improvement Program

The chief internal audit executive will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief internal audit executive will communicate with the Performance, Risk and Audit Committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside Witzenberg Municipality; qualifications must include at least one assessor holding an active Certified Internal Auditor® credential.

8. Scope and Types of Internal Audit Services

Assurance Services

The scope of internal audit services covers the entire breadth of the organization, including all Witzenberg Municipality's activities, assets, and personnel. The scope of Internal Audit activities encompasses but is not limited to, objective examinations of evidence for providing independent assessments to the Performance, Risk and Audit Committee, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for Witzenberg Municipality. Internal Audit assessments include evaluating whether:

- Risks relating to the achievement of the Witzenberg Municipality's strategic objectives are appropriately identified and managed.
- The actions of Witzenberg Municipality's officers, directors, employees, and contractors comply with Witzenberg Municipality's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact Witzenberg Municipality.
- Information and the means used to identify, measure, analyze, classify, and report such information is reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

The Chief Internal Audit Executive also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed.

Emerging Risks

The Internal Audit Function recognises that the Municipality operates in a dynamic environment in which new, evolving and disruptive risks may arise rapidly and may materially affect the achievement of the Municipality's strategic, operational, financial, service-delivery and compliance objectives.

The Chief Internal Audit Executive (CAE) shall maintain awareness of emerging and evolving risks and shall consider such risks when developing, reviewing and updating the risk-based Internal Audit Plan. Emerging risks shall be identified through, among other mechanisms:

- the Municipality's strategic and operational risk management processes;
- engagements with the Municipal Manager, senior management, the Audit Committee and other relevant governance structures;
- changes in legislation, regulation, technology and the municipal operating environment;

- significant incidents, disruptions, control failures and near-miss events;
- findings arising from internal and external assurance providers;
- changes in environmental, climate, economic, social and technological conditions; and
- relevant developments affecting the local government sector.

Cybersecurity and Information Technology Risk

Given the Municipality's exposure to cyber threats and its previous cyber incident, cybersecurity, information security, data protection and information technology resilience shall be regarded as significant and continually evolving risk areas.

Internal Audit shall, based on risk and subject to the availability of appropriate skills and resources, periodically assess whether the Municipality has adequate and effective governance, risk management and control processes relating to:

- cybersecurity governance and accountability;
- identification and management of cyber risks;
- access and identity management;
- network, infrastructure and endpoint security;
- vulnerability and patch management;
- protection of municipal and personal information;
- backup, restoration and recovery arrangements;
- incident detection, escalation, response and reporting;
- third-party and service-provider cybersecurity risks;
- disaster recovery arrangements;
- business continuity of critical information systems;
- cyber awareness and employee preparedness; and
- lessons learned and corrective actions arising from cyber incidents.

Where Internal Audit provides assurance over cybersecurity, the Internal Audit Function shall apply the Global Internal Audit Standards and any applicable mandatory IIA Topical Requirements.

Internal Audit shall not assume management responsibility for cybersecurity controls, incident response, information technology operations or remediation activities. Responsibility for establishing, implementing and maintaining appropriate cybersecurity governance, risk management and controls remains with management.

Climate, Natural Disaster and Organisational Resilience Risk

In recognition of the Municipality's exposure to natural disasters, including the previous flood disaster, Internal Audit shall consider climate-related events, extreme weather, natural disasters and organisational resilience as part of its ongoing assessment of emerging and evolving risks.

Risk-based assurance and advisory activities may consider the adequacy and effectiveness of arrangements relating to:

- disaster risk management;
- municipal emergency preparedness and response;

- business continuity management;
- continuity of essential municipal services;
- infrastructure resilience;
- protection of municipal assets and facilities;
- information technology disaster recovery;
- emergency procurement and expenditure controls;
- financial management during disaster conditions;
- insurance and asset-recovery arrangements;
- communication and stakeholder coordination during emergencies;
- third-party and supplier resilience;
- recovery and restoration plans; and
- implementation of lessons learned following major incidents or disasters.

Internal Audit shall consider whether previous incidents, including flood-related disruptions, indicate systemic weaknesses that require further assurance, advisory work or monitoring.

Dynamic Internal Audit Response

The CAE shall periodically reassess the Municipality's risk profile and may propose amendments to the approved Internal Audit Plan where significant emerging risks arise.

Where an emerging risk requires urgent Internal Audit attention, the CAE may recommend:

1. an additional or revised assurance engagement;
2. a targeted review;
3. an advisory engagement;
4. continuous or follow-up monitoring;
5. the use of specialist technical expertise; or
6. the deferral or reprioritisation of lower-risk engagements.

Material amendments to the Internal Audit Plan shall be communicated to the Municipal Manager and submitted to the Audit Committee for consideration and approval in accordance with the Municipality's approved Internal Audit governance arrangements.

Where available Internal Audit resources or competencies are insufficient to provide appropriate coverage of a significant emerging risk, the CAE shall communicate the limitation and its potential impact to senior management and the Audit Committee and may recommend the use of external specialists or co-sourced assurance providers.

Independence and Management Responsibility

Internal Audit's involvement in responding to emerging risks shall remain consistent with its mandate and shall not result in the Internal Audit Function assuming management responsibility.

Management remains responsible for identifying, assessing, managing, responding to and accepting risks and for designing, implementing and maintaining appropriate controls.

Where Internal Audit provides advisory services relating to cyber incidents, disaster recovery, business

continuity or other emerging risks, appropriate safeguards shall be implemented to protect the independence of the Internal Audit Function and the objectivity of individual internal auditors, particularly where Internal Audit may subsequently be required to provide assurance over the same subject matter.

Reporting to the Audit Committee

The CAE shall periodically report significant emerging and evolving risks to the Audit Committee, including, where relevant:

- changes in the Municipality's risk profile;
- significant cyber, disaster or resilience-related exposures;
- the Internal Audit response to those risks;
- significant control weaknesses identified;
- management's progress in addressing previously identified weaknesses;
- limitations affecting Internal Audit's ability to provide appropriate assurance; and
- proposed changes to Internal Audit priorities or resource requirements.

The purpose of such reporting is to assist the Audit Committee in exercising effective oversight of whether the Municipality's governance, risk management and control arrangements remain responsive to significant and emerging risks.

9. Advisory Services

The internal audit function may conduct advisory services, which focus on assisting management in problem-solving activities, achieving the municipality's objectives, and add value to line Management and Senior Management.

Internal audit will obtain an understanding of the nature of the engagement to clearly articulate the terms of reference. Agreed-upon procedures will be documented in the engagement letter and agreed upon with the client. The types of advisory work will include the following:

- Formal advisory services – those that are planned and subject to a written agreement;
- Informal advisory services – routine activities such as participation on standing committees, limited-life audit projects, ad-hoc meetings and routine information exchange;
- Special advisory services – participation on dedicated teams such as system conversion team; and
- Emergency advisory services – participation on a team established for recovery or maintenance of operations after a disaster or other extraordinary event, or a team assembled to supply temporary help to meet a special request or unusual deadline.

Objectives, scope and limitations of the advisory services will be confirmed in writing in an engagement letter. The responsibilities of both management and Internal Audit will be defined and documented in the engagement letter that will be signed by both parties.

Report to management may either be oral by conducting a meeting session with line management or written updates can be provided to management. As agreed upon in the engagement letter, internal audit should report the results of the consulting activity.

The Chief Internal Audit Executive may request PRAC approval for advisory services that significantly affect the approved internal audit's annual operational plan.

The Internal Audit Function may perform advisory and related client service activities, the nature and scope of which will be agreed upon with the client, provided the Internal Audit Unit does not assume management responsibility.

10. Limitation of Scope

Any attempted scope limitation by management must be reported, preferably in writing to the Municipal Manager and to the PRAC. The question of whether an action from management in fact constitutes a scope limitation is at the judgement of the Chief Internal Audit Executive.

11. Fraud limitation

The identification and prevention of fraud is a management responsibility. The IAA will report to management any red flags that might have come to their attention during the normal process of its activities.

The IAA will also take into consideration the Fraud Prevention Policy when reporting on any potential areas of fraud.

The IAA is well positioned to assist management to identify fraud risk facing the Council and could assist management in designing appropriate controls that could minimize the effects of such risks.

Internal auditors must sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by the municipality, but are not expected to have the expertise of perspn whose primary responsibility is detecting and investigating fraud.

The IAA must be alert to the probability of fraud risks and should seek to identify serious defects in internal control, which might permit the occurrence of such an event. When the IAA discovers evidence of, or suspect fraud or theft they should report firm evidence or reasonable suspicions to the appropriate level of management.

12. Relationship with external assurance providers

The IAA co-ordinates its work with that of the other assurance providers. The external auditors must be consulted in determining the activities of internal and external audit in order to minimize duplication of audit effort. This may include:

- Periodic meetings to discuss the planned activities;

- The exchange of audit work papers including systems documentation;
- The exchange of management letters;
- The forming of joint teams where appropriate;
- Internal Audit carrying out certain audit work on behalf of other assurance providers; and
- Any other relevant aspects of the relationship between the Municipality and the external assurance providers.

13. Management responsibility

The PRAC is responsible for approval of the scope of the IAF's work, and for recommending the action to be taken on the outcome or findings from their work.

Management is responsible for:

- Ensuring that a risk assessment is conducted regularly to identify emerging risks of the Council.
- Proposing the areas for special assignments by the IAF;
- Ensuring the IAF has the support of executive management;
- Direct access and freedom to report to the Accounting Officer and the PRAC;
- Free access to the books of account, records, cash, stores, property and other sources of relevant information;
- Maintaining internal controls, including proper accounting records and other management information suitable for running the Municipality;
- Reviewing the reports of the IAA and timely implementation of recommendation as considered appropriate in the light of Council's resources; and
- Provide a formal written response to all reports submitted by the IAF.

The Accounting Officer must ensure that the budget of the IAF is adequate to cover the following items:

- Personnel related expenditure
- Implementation of the risk based internal audit plan
- Capital expenditure and audit software
- Training and development
- Professional membership fees; and
- Quality assurance programs.

14. Annual review

The internal audit charter must be submitted to the Performance, Risk and Audit Committee for review and approval on an annual basis and as necessary. The charter must be approved by the Performance, Risk and Audit Committee and accepted by the accounting officer.

This approved charter will remain effective until a new or updated charter is approved by PRAC.

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN : Municipal Manager
Director Technical Services

VAN : Manager Water and Sewerage

DATUM: 7 September 2026

TRIM : 16/2/1/3/2

REQUEST: LEASE OF MUNICIPAL WATER ALLOCATION FROM KOEKEDOUW IRRIGATION SCHEME

A. PURPOSE

The purpose of this memorandum is to inform the Municipal Manager regarding the above request from La Vouere and DNG farming for the usage of the Municipal water allocation for Vredebes farm, from the Koekedouw irrigation scheme.

B. DISCUSSION

Witzenberg Municipality currently has an allocation of 15ha irrigation water out of the Koekedouw irrigation scheme. This water is allocated to Vredebes farm for agricultural purposes. The farm has been rezoned and is currently developed as a low cost housing project. As this water is classified for agricultural use, the Municipality currently has no use for it as we do not foresee any future farming activities on the land to which the water is allocated. Currently the Municipality is paying for the allocation although not used as it is registered in the name of the Municipality.

La Vouere and DNG farming has submitted a request to use a portion of the municipal allocation to Vredebes for their farming activities. Their request is for the use of 7.5ha water of the municipal allocation of 15ha water for Vredebes.

C FINANCIAL IMPACT

Current cost to the Municipality for the 15ha water allocation from Koekedouw scheme is R 39 675.00 excl VAT per anum.

If request is approved La Vouere and DNG farming will be responsible for R 19 837.50 for the cost of 7.5ha water allocated to them, thus reducing expenditure for the Municipality.

D. RECOMMENDATION

That the request / application of La Vouere and DNG farming be considered and approved based on the following conditions:

- That if approved this consent use will be valid for a year and reviewed annually.
- La Vouere and DNG farming be responsible for the cost associated with the allocation of 7.5ha water to their farms. This cost amounts to R 19 837.50 per anum.
- During periods of drought or severe water shortages, the allocation to La Vouere and DNG farming will be subject to restrictions as implemented, notwithstanding any agreement in place.
- That a service level agreement be drawn up between La Vouere and DNG farming and Witzenberg Municipality for the lease of 7.5ha of the allotted 15ha water of Witzenberg Municipality that is allocated to Vredebes Farm.

Yours faithfully



.....
Nathan Jacobs

Senior Manager: Water and Sewerage

Recommended / Not recommended

.....

JA Steyn
Director Technical Services.

Approved / Not approved

.....

David Nasson
Municipal Manager



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MEMORANDUM

AAN / TO: The Municipal Manager
VAN / FROM: Senior Manager: Protection Services
DATUM / DATE: 14 August 2026
VERW. / REF.: Council Item

SUBJECT: STATUS OF THE ADMINISTRATIVE ADJUDICATION OF ROAD TRAFFIC OFFENCES (AARTO) IMPLEMENTATION

1. Purpose

The purpose of this memorandum is to brief Council on the status of the Administrative Adjudication of Road Traffic Offences (AARTO) system, the intergovernmental dispute declared by the City of Cape Town, and the implications for potential implementation in the Western Cape.

2. Background

The Administrative Adjudication of Road Traffic Offences Act (AARTO) was introduced to improve road safety, establish a uniform traffic law enforcement system, and reduce the burden on the criminal justice system by dealing with most traffic infringements through an administrative process rather than criminal prosecutions.

2.1 Timelines

1998	Parliament enacted the AARTO Act (Act 46 of 1998) to establish an administrative system for handling road traffic offences and promoting compliance with traffic legislation.
2008	AARTO was implemented as a pilot project in Johannesburg and Tshwane to test the infringement management process before broader national implementation.
2010 – 2019	Government evaluated the pilot programme and introduced amendments to strengthen the legislation.
2019	Parliament passed the AARTO Amendment Act, which introduced provisions for a national rollout and the demerit points system. Under this system, motorists accumulate demerit points for traffic offences and may face licence suspensions should prescribed thresholds be exceeded.

2020 – 2022	Several legal challenges were brought against AARTO, questioning the constitutional authority of the national government to administer local road traffic enforcement.
July 2022	The Constitutional Court ruled in favour of the Minister of Transport, effectively clearing the way for the national implementation of AARTO.
2025	The national rollout was initially scheduled to commence on 1 December 2025. However, implementation was postponed due to readiness concerns identified by municipalities, including training requirements, funding constraints, and system integration challenges.
1 July 2026	Phase 2 of the national rollout commenced across numerous municipalities. This phase expanded AARTO administrative processes beyond Johannesburg and Tshwane; however, municipalities within the Western Cape were not included.

3. Dispute by the City of Cape Town

The City of Cape Town submitted various formal communications to the Presidency and the Minister of Transport opposing the implementation of AARTO in the Western Cape. The City's position is that critical legal, administrative, and operational requirements remain unresolved and that implementation would be premature.

3.1 Communication dated 30 April 2026

The City formally declared an intergovernmental dispute in terms of Chapter 4 of the Intergovernmental Relations Framework Act, 2005. The primary purpose was to challenge the planned implementation of AARTO in the Western Cape and request its postponement until outstanding issues had been addressed.

The City of Cape Town raised the following concerns:

- Nearly 48% of its traffic enforcement officers could not be registered on the National Traffic Information System (NaTIS).
- The National Road Traffic Amendment Act (NRTAA) and associated regulations had not yet come into operation.
- The City maintained that Regulation 38 imposed responsibilities on municipalities that should be carried out by national structures.
- The proposed fine-sharing model could negatively affect municipal revenue.
- Dependence on the South African Post Office (SAPO) for delivery of notices created operational risks.
- The necessary equipment, funding, standard operating procedures, and training requirements were not yet in place.

The City requested that implementation be postponed until at least six months after the NRTAA and related regulations had come into force. It further proposed engagement through intergovernmental mechanisms before considering litigation.

3.2 Principal legal grounds raised by the City

The City based its dispute on the following principal legal grounds:

3.2.1 *Irrational or arbitrary implementation*

The City argued that AARTO could not achieve its objectives if implemented before key legal and operational requirements were in place. The inability to register a significant portion of enforcement officers would undermine effective enforcement and road safety.

3.2.2 *NaTIS registration constraints*

The City of Cape Town contended that the existing legislative framework did not permit the lawful registration of many municipal traffic officers on NaTIS. It further argued that this position would remain until the NRTAA and supporting regulations became operational.

3.2.3 *Alleged invalidity of Regulation 38*

The City maintained that Regulation 38:

- conflicted with provisions of the AARTO Act;
- imposed obligations on municipalities that should rest with national authorities;
- exceeded the Minister’s regulation-making powers; and
- was potentially unconstitutional and ultra vires.

3.2.4 *Service of notices through SAPO*

The City argued that mandatory reliance on SAPO for the service of infringement notices posed legal and operational risks, particularly given SAPO’s financial and operational challenges.

3.2.5 *Procedural concerns*

The City further argued that consultation processes regarding draft regulations were inadequate and that stakeholder concerns had not been sufficiently addressed before implementation was pursued.

3.3 Communication dated 19 May 2026

In a subsequent communication to the Minister of Transport, the City requested a postponement of AARTO implementation in the Western Cape until critical legal, administrative, and operational concerns had been resolved.

The City sought formal commitments regarding:

- AARTO regulations and prescribed fine amounts;
- mandatory reliance on SAPO for delivery of notices;
- the provision of equipment and associated funding requirements; and
- standard operating procedures and training requirements.

The City reiterated that implementation should be delayed until at least six months after the NRTAA and its regulations had come into operation, enabling municipalities to adequately prepare for implementation.

Financial Implications

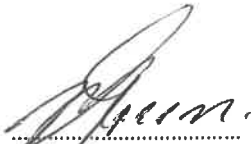
Implementation may require additional municipal funding on training, equipment, system integration, staffing capacity and related operational arrangements. The extent of the financial impact cannot yet be quantified and should be assessed once the legislative, funding and implementation requirements have been finalised.

5. Summary

Phase 2 of the national AARTO rollout commenced on 1 July 2026, excluding municipalities in the Western Cape. The City of Cape Town's intergovernmental dispute remains unresolved, and implementation in the province is dependent on the resolution of outstanding legal, administrative, funding, system-integration, training and operational-readiness requirements.

6. Recommendation

It is recommended that council note the status of AARTO and the unresolved intergovernmental dispute concerning implementation of AARTO in the Western Cape.



.....
M GREEN

SENIOR MANAGER: PROTECTION SERVICES

APPROVED/ NOT APPROVED

Noted

.....
M MPELUZA

DIRECTOR: CORPORATE SERVICES

APPROVED/ NOT APPROVED



.....
D NASSON

MUNICIPAL MANAGER



Witzenberg Municipality

Disaster Management Centre

Annual Report

01 July 2025 – 30 June 2026



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ACRONYMS

Acronym	Description
DM	Disaster Management
DMC	Disaster Management Centre
DRM	Disaster Risk Management
JOC	Joint Operations Centre
KPA	Key Performance Area
SAPS	South African Police Services
SAWS	South African Weather Services
ESSPC	Event Safety and Security Planning Committee

FOREWORD BY THE HEAD OF CENTRE

Witzenberg Fire, Rescue and Disaster Management Services is pleased to present the Disaster Management Centre's (DMC) Annual Report for the 2025/2026 financial year. This report provides an overview of the activities, initiatives, achievements and challenges encountered by the Witzenberg DMC during the period 1 July 2025 to 30 June 2026.

The increasing frequency and intensity of climate-related hazards continue to highlight the importance of proactive disaster risk management and coordinated emergency response. Throughout the reporting period, the Witzenberg DMC remained committed to promoting a culture of disaster risk reduction, enhancing institutional preparedness, strengthening stakeholder partnerships, and supporting community resilience across the municipal area.

The Centre continued to work closely with municipal departments, district and provincial government structures, emergency services, community organisations, the agricultural sector, and other key stakeholders to ensure an integrated approach to disaster risk management. These collaborative efforts have contributed significantly towards improving preparedness, response coordination, and risk reduction initiatives within the municipality.

During the year under review, particular emphasis was placed on seasonal readiness planning, severe weather preparedness, public awareness and education, disaster risk reduction planning, event safety management, and the review and updating of hazard-specific plans and response procedures. The Disaster Management Centre also continued to facilitate stakeholder engagement through Disaster Management Advisory Forums, intergovernmental coordination meetings, Joint Operations Centre activations, and public awareness initiatives.

Among the key achievements of the reporting period were:

- Continued coordination of quarterly Disaster Management Advisory Forum meetings.
- Ongoing review and enhancement of disaster management plans, guides and preparedness measures.

- Promotion of disaster risk reduction initiatives aimed at building safer and more resilient communities.
- Coordination of multi-disciplinary responses to incidents and emergencies affecting the municipal area.
- Strengthening stakeholder partnerships and intergovernmental cooperation in disaster risk management.

While significant progress has been made, the challenges posed by severe weather events, climate variability, infrastructure vulnerabilities, and socio-economic pressures require continued vigilance and collaborative action. The Witzenberg DMC remains committed to improving disaster resilience and ensuring that communities are better prepared to withstand, respond to and recover from disasters.

I wish to express my sincere appreciation to all municipal departments, government institutions, emergency services, community organisations, volunteers and stakeholders who contributed to disaster risk management efforts during the year under review. Their dedication, professionalism and commitment continue to strengthen the resilience of the Witzenberg municipal area.

We are pleased to present this report as a reflection of the collective efforts undertaken during the 2025/2026 financial year in support of effective disaster risk management and community resilience.



Mrs A. Lamprecht-Vertue

Manager: Fire, Rescue and Disaster Management Services

SECTION A: BACKGROUND

1. General Information

1.1. Introduction

The Witzenberg Local Municipality, founded in 2000, is classified as a Category B-municipality and is responsible for basic service provision to the demarcated municipal area that includes the towns of Ceres, Tulbagh, Wolseley, Prince Alfred's Hamlet and Op die Berg. It is based in the Cape Winelands District Municipality, and is the largest in size of the 5 local municipalities that make up the district.

1.2. Purpose

The purpose of the Witzenberg Disaster Management Centre (DMC) is to ensure coordination of multi-disciplinary and sectoral risk reduction through integrated institutional capacity for Disaster Risk Management (DRM), Disaster Risk Assessment, Response and Recovery.

1.3. Legislative Mandate

The following legislation governs the Witzenberg DMC:

- Disaster Management Act, no. 57 of 2002
- Disaster Management Amendment Act, no. 16 of 2015
- National Disaster Management Framework, 2005

2. Strategic Overview

2.1. Vision

Our vision is to maintain and improve the capability to successfully work together to mitigate against, prepare for, respond to, and recover from all-hazards related emergencies and disasters.

2.2. Mission

The Witzenberg DMC will ensure, through coordination with District and Local shareholders that the Municipality is prepared to respond to, and recover from, all natural and man-made emergencies. This centre will provide the leadership and support to reduce the loss of life and property through an all-hazards emergency management program of mitigation, preparedness, response and recovery.

2.3. Goals

The goals of the Witzenberg DMC are outlined below:

- Identify and assist in the mitigation of natural and human-caused hazards.
- Develop and maintain plans for major emergencies / disasters that build on and complement the existing operational policies and procedures of local emergency response organisations.
- Establish training programs that develop and maintain necessary emergency management skills, including conducting an annual exercise to test emergency response plans and procedures.
- Provide the direction and coordination to identify and manage the additional resources needed for a major emergency / disaster response.
- Gather and disseminate information to the public, media and local community to assist in the preparation, response and recovery from major emergencies / disasters.
- Serve as the focal point for coordination and liaison of activities between role-players in the response to and recovery from major emergencies / disasters.

2.4. Strategic Objectives

The objectives of the Witzenberg DMC are as follows:

- The integration of DRM into the strategic and operational planning and project implementation of all line functions and role players within the Municipality.
- Resilient communities: an integrated, fast and efficient response to emergencies and disasters by all role-players.
- An integrated, fast and efficient response to emergencies and disasters by all role-players.

2.5. Expenditure trends

The expenditure of the Witzenberg DM division is reported on in the annual financial statements of the Witzenberg Municipality.

2.6. Organisational Structure

As DRM is transdisciplinary in nature, the Witzenberg DMC works hand in hand with relevant role-players. This can be seen by the structure below.

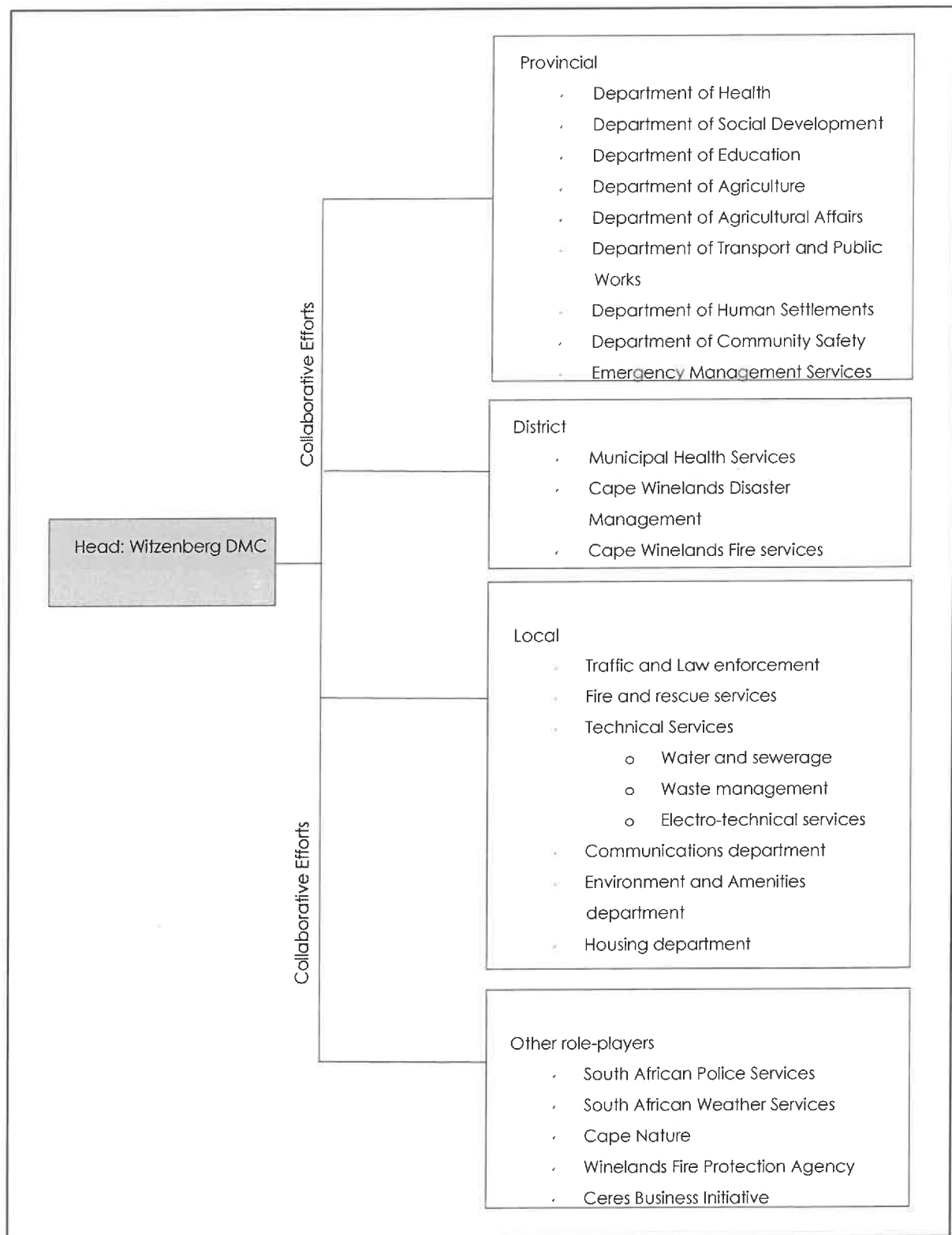


Figure 1: Diagram showing the collaborative structure of Witzenberg DMC.

2.7. Structure of this report

This report is aligned with what is outlined by section 50 (1) of the Disaster Management Act, no. 57 of 2002. It will thus reflect on what the activities of the year have been for the Witzenberg DMC. The report will be broken into the following sections:

- Integrated Institutional Capacity
- Disaster Risk Assessment
- Disaster Risk Reduction
- Disaster Response and Recovery
- Information Management and Communication
- Education, Training and Public Awareness

SECTION B: ACTIVITIES OF THE WITZENBERG DMC

Section 50 of the Disaster Management Act, no.57 of 2002 (as amended by the Disaster Management Amendment Act, No. 16 of 2015) requires that the DMC of a municipality must submit a report annually to the municipal council on its activities during the year.

The Witzenberg Disaster Management Framework provides the four Key Performance Areas (KPA's) and the two Enablers; which this annual report will be focusing on when outlining their activities from the period 01 July 2025 – 30 June 2026. This is aligned with the Annual Report of the District.

3. KPA 1: INTEGRATED INSTITUTIONAL CAPACITY FOR DRM

3.1. Disaster Management Advisory Forum

The Witzenberg DM Advisory Forum meeting are held on a quarterly basis. The Witzenberg DM Advisory Forums afforded disaster management stakeholders the opportunity to integrate and coordinate actions pertaining to disaster management. The forum comprised of representatives from local, district and provincial municipalities and other external stakeholders. The following presentations and discussions were facilitated during the Disaster Management Advisory Forum meetings held during the 2025/2026 financial year:

- Seasonal Weather Outlooks, Early Warning Systems and Readiness Planning
- Integrated Disaster Risk Management and Multi-Stakeholder Coordination
- Climate Change Adaptation and Building Community Resilience
- Disaster Risk Reduction and Risk-Informed Development Planning
- Infrastructure Resilience and the Protection of Critical Municipal Assets
- Community-Based Disaster Risk Management and Vulnerability Reduction
- Fire Season Preparedness and Wildfire Risk Mitigation Measures
- Flood Risk Management and Winter Readiness Planning
- Disaster Preparedness within the Agricultural Sector
- Emergency Response Coordination and Joint Operations Centre (JOC) Structures
- Public Awareness, Community Engagement and Disaster Preparedness Initiatives
- Intergovernmental Relations and Cooperative Governance in Disaster Management

- Lessons Learnt from Recent Disaster Events and Best Practice Sharing
- Business Continuity, Service Delivery Resilience and Disaster Preparedness
- Environmental Risk Management and Ecosystem-Based Approaches to Disaster Risk Reduction

These presentations evoked insightful deliberations. Essentially, the Witzenberg DM Advisory Forum aided in promoting coherence and further promoting a culture of disaster risk reduction amongst disaster management stakeholders. Furthermore, the Witzenberg DMC was also represented at the district and provincial DM Advisory Forums over the period.

3.2. CWDM Disaster Management B's Meetings

The CWDM DMC hold quarterly meetings with all local municipal DM officials in their jurisdiction. These meetings involve updating officials on the activities of the Witzenberg DMC and discussing future activities. In doing this, best practices from different local municipalities are shared and if need be, actions streamlined. Moreover, these quarterly meetings ascertain whether or not the local municipalities have adequate capacity to function optimally within the sphere of DM.

3.3. Events Safety and Security Planning Committee Meetings

The Events Safety and Security Planning Committee (ESSPC) Meetings are instrumental in promoting event compliance within the Witzenberg Municipality. These ESSPCs are somewhat considered an information session as it allows event organizers the opportunity to shed insight on their event plans, whilst the security cluster members give input and guidance where necessary. The Event Safety and Security Planning Committee (ESSPC) meetings are held on an ongoing basis to ensure that all events within the municipality are organised in a safe and coordinated, manner. These meetings play a critical role in promoting the safety and well-being of event attendees and the general public, while ensuring full compliance with relevant legislative requirements. Furthermore, the ESSPC serves as a collaborative platform that brings together local authorities and event organisers to identify potential risks associated with events and to develop appropriate mitigation measures.

3.4. Section 4 Meetings

Section 4 meetings are held on an ongoing basis to ensure that applications for gatherings are processed in a manner that upholds the constitutional rights of all individuals. Section 4 meetings sought to ensure that conditions which apply to a procession, demonstration or gathering are adhered to. Evidently, section 4 meetings enable conveners the opportunity to highlight on the purpose of the gathering and highlight on the proposed route of the procession and highlighting on the number of marshals (whilst taking into cognizance the number of individuals partaking in the procession). These meetings provide a platform for coordinating operational arrangements between the South African Police Service (SAPS), Municipal Traffic Services, and Disaster Management to promote public safety. Furthermore, Section 4 meetings play a preventative role by ensuring that appropriate measures are in place to discourage and address any potential acts of criminality during gatherings.

3.5. JOC Meetings

During the 2025/2026 financial year, the Witzenberg Disaster Management Centre actively participated in Joint Operations Centre (JOC) meetings convened in response to significant incidents affecting the municipal area and broader Cape Winelands District. These meetings served as a critical coordination mechanism to ensure an integrated, multi-disciplinary approach to incident management, information sharing, resource mobilisation and operational decision-making.

In response to the outbreak of Foot-and-Mouth Disease (FMD) within parts of the Western Cape, the Cape Winelands District Municipality Disaster Management Centre convened JOC meetings involving key stakeholders from the agricultural sector, veterinary services, provincial departments, local municipalities and other affected role-players. These meetings focused on monitoring the progression of the outbreak, coordinating containment measures, disseminating information to affected stakeholders and supporting efforts aimed at limiting the spread of the disease within the agricultural sector.

Furthermore, severe weather events experienced during May and June 2026 necessitated the activation of both district and local JOC structures. The severe weather

systems resulted in localised flooding, rising river and dam levels, road closures, disruptions to essential services and impacts on vulnerable communities across parts of the Cape Winelands District. Through the activation of the JOC, relevant stakeholders were allowed to provide situational updates, identify emerging risks, coordinate response interventions and address challenges affecting affected communities.

The JOC meetings were attended by representatives from various disciplines, including Disaster Management, Fire and Rescue Services, Technical Services, Municipal Health Services, SAPS, Emergency Medical Services, Provincial Departments, the agricultural sector and other key stakeholders. This collaborative approach promoted coordinated decision-making, strengthened inter-agency communication and reduced the duplication of resources and response efforts.

The JOC platform further enabled stakeholders to provide updates on weather forecasts and warnings, road conditions and closures, dam and river levels, infrastructure impacts, service delivery disruptions, humanitarian assistance requirements and recovery interventions. Through ongoing information sharing and coordinated planning, the JOC contributed significantly towards enhancing situational awareness, supporting informed decision-making and ensuring an effective and integrated response to incidents affecting the municipal area.

4. KPA 2: DISASTER RISK ASSESSMENT

Conducting a ward-based disaster risk assessment is hailed as successful for determining the nature and extent of risk by evaluating existing conditions of vulnerability. In so doing, the ward-based risk assessment provides insight for the development of seasonal preparedness plans and contingency plans. The Cape Winelands Ward-Based Risk Assessment was completed in 2019. As risks are constantly changing, it is yet to be updated. Notably, the Provincial Disaster Management Centre (PDMC) has undertaken a comprehensive process of conducting disaster risk assessments across the province to identify key hazards, vulnerabilities, and capacities. As part of this initiative, the Witzenberg DMC was represented and actively participated in the review of the Provincial Disaster Risk Assessment. In the Witzenberg DMC's capacity as a local municipality within the Western Cape, the Municipality's involvement ensured that local risks and community-specific insights were incorporated into the broader provincial risk profile. Through this collaborative process, Disaster Management stakeholders were

able to identify institutional arrangements required for Disaster Risk Reduction (DRR) coordination, develop integrated DRR measures, determine performance indicators, identify custodians of DRR measures, and determine methodologies to incorporate DRR measures in development planning and or service delivery.

5. KPA 3: DISASTER RISK REDUCTION

5.1 Disaster Risk Reduction Initiatives

Disaster Risk Reduction (DRR) remains a core function of the Witzenberg Disaster Management Centre and serves as the foundation for building safer, more resilient communities. During the 2025/2026 financial year, the Witzenberg DMC continued to promote a proactive approach to risk reduction through planning, stakeholder engagement, awareness initiatives, preparedness activities and intergovernmental coordination.

The Witzenberg municipal area remains vulnerable to a variety of hazards, including severe weather events, flooding, drought, veld and structural fires, hazardous material incidents, environmental threats, public health risks and other emergencies. In response to these risks, the DMC continued to facilitate initiatives aimed at reducing vulnerabilities and strengthening the capacity of communities, institutions and stakeholders to prepare for, respond to and recover from adverse events.

A key focus during the reporting period was the integration of disaster risk reduction principles into municipal planning and decision-making processes. The DMC continued to engage with internal departments and external stakeholders to promote risk-informed development and encourage the incorporation of disaster risk considerations into municipal programmes, projects and strategic planning initiatives.

Collaboration remained central to disaster risk reduction efforts. Through engagement with municipal departments, provincial and district government structures, emergency services, community organisations, educational institutions, the agricultural sector and other stakeholders, the DMC promoted a coordinated and multidisciplinary approach to risk reduction and resilience building.

The Centre further supported preparedness activities through seasonal readiness planning, hazard monitoring, dissemination of early warning information and the promotion of preventative measures aimed at reducing the potential impact of

identified risks. These activities contributed towards enhancing institutional preparedness and improving the ability of communities to respond effectively during emergencies.

Public awareness and community engagement initiatives remained important mechanisms for reducing disaster risk. Through awareness campaigns, stakeholder engagements and educational initiatives, the DMC sought to promote a culture of risk awareness, preparedness and shared responsibility among residents and stakeholders throughout the municipal area.

The implementation of disaster risk reduction initiatives during the reporting period reflects the Municipality's ongoing commitment to protecting lives, property, infrastructure, economic activity and the environment. Through continued collaboration, planning and proactive intervention, the Witzenberg DMC strives to strengthen community resilience and support sustainable development within the municipal area.

6. KPA 4: RESPONSE AND RECOVERY

During the 2025/2026 financial year, the Witzenberg Disaster Management Centre continued to coordinate and support response and recovery efforts associated with incidents affecting the municipal area. These incidents included severe weather events, localised flooding, fire incidents, public safety concerns, service delivery disruptions and other emergencies requiring a coordinated multi-disciplinary response.

The Disaster Management Centre worked closely with municipal departments, emergency services, district and provincial disaster management structures, community organisations and other stakeholders to ensure effective incident management and coordinated response interventions. Through established coordination mechanisms, stakeholders were able to share information, assess impacts, identify resource requirements and implement appropriate response measures to protect lives, property, infrastructure and the environment.

Throughout the reporting period, the Centre continued to monitor weather-related risks and disseminate early warning information received from relevant authorities to key stakeholders and affected communities. Where required, operational coordination structures were activated to facilitate information sharing, situational awareness and

response planning.

The Witzenberg Disaster Management Centre further supported ongoing recovery and rehabilitation initiatives associated with previous disaster events. Recovery efforts focused on restoring essential services, supporting affected communities and strengthening resilience to future disaster risks. Collaboration between all spheres of government remained critical in ensuring that recovery interventions were implemented effectively and that communities continued to receive the necessary support.

The response and recovery activities undertaken during the year reflect the Municipality's commitment to maintaining disaster readiness, enhancing coordination among stakeholders and promoting a proactive approach to disaster risk management. Through continued cooperation and information sharing, the Municipality remains better positioned to respond to and recover from future adverse events.

7. ENABLER 1: INFORMATION MANAGEMENT AND COMMUNICATION

7.1 Dissemination of Weather Warnings and Early Warning Information

The timely dissemination of weather warnings and early warning information remains a critical component of effective disaster risk management. Throughout the 2025/2026 financial year, the Witzenberg Disaster Management Centre (DMC) continued to monitor weather-related threats and facilitate the distribution of weather advisories, impact-based warnings and severe weather alerts received from the South African Weather Service (SAWS) through the Cape Winelands District Municipality Disaster Management Centre.

Weather warnings received during the reporting period included advisories relating to heavy rainfall, flooding, strong winds, cold fronts, thunderstorms, disruptive snowfall, heatwave conditions and fire danger weather conditions. Upon receipt, warnings were assessed and disseminated to relevant municipal departments, emergency services, Disaster Management Advisory Forum members, critical infrastructure stakeholders, community organisations and other affected role-players to support preparedness and response planning.

The dissemination of early warning information enabled stakeholders to implement preventative measures, mobilise resources where necessary, activate contingency

arrangements and increase operational readiness before the occurrence of adverse weather events. In addition, the Witzenberg DMC continued to provide situational updates and incident-related information to stakeholders during emergency situations to ensure coordinated decision-making and response actions.

The effective communication of early warning information contributes significantly towards reducing risk, protecting vulnerable communities and enhancing the Municipality's overall disaster preparedness and resilience.

7.2 Disaster Management Information and Stakeholder Database

Disaster Management is inherently multidisciplinary and relies on effective communication and coordination amongst a wide range of stakeholders. To support this function, the Witzenberg DMC maintains and continuously updates a comprehensive stakeholder database containing the contact details of key role-players involved in disaster risk management within the municipal area.

The stakeholder database includes representatives from municipal departments, emergency services, provincial and national government departments, Cape Winelands District Municipality, law enforcement agencies, health services, social development organisations, non-governmental organisations, community-based organisations, agricultural stakeholders, utility providers, educational institutions and other critical partners.

The database serves as an essential tool for facilitating communication before, during and after incidents and emergencies. It supports the rapid dissemination of warnings, activation of response structures, mobilisation of resources, coordination of relief efforts and sharing of critical information amongst stakeholders.

Regular reviews and updates of stakeholder information were undertaken during the reporting period to ensure that contact details remain accurate and relevant. Maintaining an up-to-date stakeholder network contributes to improved communication, enhanced situational awareness and more effective coordination during disaster risk reduction, preparedness, response and recovery activities.

7.3 Information Sharing and Stakeholder Communication

The Witzenberg DMC continued to promote information sharing through established

communication channels, stakeholder engagements, Disaster Management Advisory Forum meetings, Joint Operations Centre activations and intergovernmental coordination structures.

These communication platforms provide opportunities for stakeholders to share information relating to emerging risks, seasonal hazards, preparedness initiatives, response activities and recovery interventions. Through regular engagement and information exchange, stakeholders are better equipped to make informed decisions and implement coordinated actions aimed at reducing disaster risks within the municipal area.

The continued strengthening of information management and communication processes remains a priority for the Witzenberg DMC and contributes towards building a more resilient and well-informed municipality.

8. ENABLER 2: EDUCATION, TRAINING, PUBLIC AWARENESS AND RESEARCH

8.1. Training Programmes

8.1.1. Disaster Management Plan Sessions

Over this past year, sessions on the municipality's disaster management plan were developed by the Witzenberg DMC. These involved what the DM plan entails and the application of it. Information sessions were conducted with the following sectors/ departments:

- Non-Profit Organisations (Community Care)
- Faith-based Organisations
- Agricultural Sector
- Members of the Witzenberg Disaster Management Advisory Forum

8.2. Awareness Activities

8.2.1 Hazards in our Community

The Witzenberg Disaster Management Centre (DMC) remains committed to promoting disaster awareness and preparedness through targeted community and school-based awareness campaigns. Recognising that disaster risk reduction begins with informed and empowered communities, the DMC continued to implement the "Hazards in our Community" awareness programme throughout the 2025/2026 financial year.

The programme focuses on educating learners and community members about the hazards most likely to affect the Witzenberg municipal area. These hazards include flooding, structural fires, informal settlement fires, veld fires, severe storms, disruptive snowfall, strong winds, extreme temperatures and other weather-related emergencies. Awareness initiatives are designed to equip communities with practical knowledge and safety measures that can reduce vulnerability and improve preparedness before, during and after an adverse event.

The awareness campaigns seek to promote a greater understanding of local disaster risks and encourage proactive measures that can be taken to safeguard lives, property, livelihoods and the environment.

Topics covered during awareness sessions include emergency preparedness, evacuation procedures, fire prevention, flood safety, emergency contact information, reporting procedures and household risk reduction measures.

Special emphasis is placed on engaging with schools, as learners play an important role in transferring safety messages to their families and communities. Awareness sessions are therefore adapted to suit different age groups and are delivered through interactive and engaging methods. These include presentations, practical demonstrations, educational games, quizzes, storytelling, rhymes, discussions and other age-appropriate learning activities designed to enhance participation and knowledge retention.

The programme further provides an opportunity for learners to interact with firefighters and disaster management personnel in a positive and educational environment. These interactions assist in reducing fear and anxiety associated with emergency responders, while simultaneously fostering trust and understanding of the role played by emergency services within the community.

Flood safety awareness formed a significant component of the programme due to the recurring threat of severe weather events within the municipal area. Learners participated in flood safety exercises and educational activities aimed at reinforcing key safety messages, including the dangers of crossing flooded roads and rivers, the

importance of heeding weather warnings and the actions required during flood emergencies. Educational worksheets and quizzes were utilised to assess understanding and reinforce learning outcomes following each awareness session.

Through the implementation of these awareness initiatives, the Witzenberg DMC continues to promote a culture of disaster preparedness, risk awareness and personal responsibility, contributing towards safer and more resilient communities.



Figure 2: Flood Safety Quiz conducted as part of the "Hazards in our Community" Awareness Programme.

8.2.2 Community Engagement

Community-Based Disaster Risk Management (CBDRM) remains a cornerstone of the Witzenberg DMC's approach to disaster risk reduction. The CBDRM approach recognises that communities are often the first to experience the impacts of disasters and therefore play a critical role in identifying risks, implementing mitigation measures

and strengthening local resilience.

During the reporting period, the Witzenberg DMC continued to engage with communities, community leaders, ward committees, non-governmental organisations, faith-based organisations, schools and other stakeholders to promote disaster risk awareness and encourage community participation in risk reduction initiatives.

Community engagement activities sought to strengthen local capacity by increasing awareness of hazards, promoting preparedness measures and encouraging communities to take ownership of disaster risk reduction activities within their respective areas. These engagements provided opportunities for stakeholders to share local knowledge, identify emerging risks and discuss challenges affecting their communities.

The DMC further utilised community engagement platforms to disseminate information relating to seasonal risks, severe weather preparedness, fire prevention, flood safety and other hazard-specific awareness messages. Stakeholder collaboration and community participation remain essential in building resilient communities capable of anticipating, preparing for and responding to adverse events.

By fostering partnerships and promoting shared responsibility, the Witzenberg DMC continues to advance a proactive and inclusive approach to disaster risk management. These efforts contribute towards reducing vulnerabilities, enhancing preparedness and strengthening the overall resilience of communities throughout the municipal area.

REPORT TO THE HOUSING COMMITTEE: MEMORANDUM OF UNDERSTANDING BETWEEN THE DEPARTMENT OF MILITARY VETERANS AND WITZENBERG MUNICIPALITY

1. Purpose

The purpose of this report is to submit the Memorandum of Understanding (MOU) between the Department of Military Veterans (DMV) and Witzenberg Municipality to the Housing Committee for noting and to request that the Committee recommend to the Mayoral Committee that the Municipal Manager be authorized to sign the MOU on behalf of Witzenberg Municipality.

2. Background

The DMV is established in terms of the Military Veterans Act 18 of 2011 and is mandated to oversee and manage the implementation of Government's framework and programmes for military veterans. The MOU provides a framework for cooperation between the DMV and Witzenberg Municipality in respect of services, projects and programmes aimed at supporting military veterans and their dependants.

The MOU records the parties' intention to collaborate on initiatives that support social and economic development, including skills development, re-skilling, job placement, enterprise development, social and health support, infrastructure-related programmes, provision of land for low-cost housing for military veterans, and possible support for a wellness centre for military veterans. The MOU is intended to remain in place for five years from the date of signature, unless otherwise agreed in writing by the parties.

3. Financial Implications

The MOU provides that each party will bear its own legal costs relating to the negotiation, preparation, settling and signing of the MOU. It further provides that any payments to service providers must be made in accordance with applicable legislation, including the Public Finance Management Act and relevant ministerial determinations. Project-specific funding commitments, if any, will be dealt with through Project Implementation Agreements or Service Level Agreements and must be subject to the municipality's normal budgetary, supply chain management and approval processes.

4. Legislation

The MOU is underpinned by the Constitution of the Republic of South Africa, the Military Veterans Act 18 of 2011, the Local Government: Municipal Finance Management Act 56 of 2003, the Public Finance Management Act 1 of 1999, and other applicable legislation and policy instruments referenced in the MOU, including the Skills Development Act, Labour Relations Act, Occupational Health and Safety Act, Environmental Conservation Act, National Skills Development Strategy,

Quality Council for Trades and Occupations principles, the New Growth Path, ministerial determinations and EPWP-related programmes.

5. Recommendation

It is recommended that the Housing Committee:

1. take note of the Memorandum of Understanding between the Department of Military Veterans and Witzenberg Municipality; and
2. recommend to the Mayoral Committee and Council to take note of the report and that the Municipal Manager be authorised to sign the Memorandum of Understanding on behalf of Witzenberg Municipality.



SJ Swartz
Director: Community Services
04 September 2026



military veterans

Department:
Military Veterans
REPUBLIC OF SOUTH AFRICA

MEMORANDUM OF UNDERSTANDING

ENTERED INTO BY AND BETWEEN

DEPARTMENT OF MILITARY VETERANS

Herein represented by, **Mrs Nontebeko Mafu** in her capacity as the Acting Director-General, duly authorized hereto

(Hereinafter referred to as “**DMV**”)

AND



Herein represented by **Mr David Nasson** in his capacity as the **Municipal Manager**, duly authorised thereto

(Hereinafter referred to (“ **Municipality**”))

PREAMBLE

WHEREAS DMV is a Government Department established under the Military Veterans Act 18 of 2011 (the Act) derives its mandate from the Constitution of the Republic of South Africa and the Act.

WHEREAS DMV has been mandated to streamline legislation and policy that will enable delivery on the national objectives pertaining to military veterans; DMV is also expected to initiate programmes, coordinate national support to military veterans and ensure coherent effort in the national military veterans' programme.

Noting that the intention is that the concept of caring for military veterans 'from the cradle to the grave' will become a long-term vision to be attained with the aid of the requisite budget.

ACKNOWLEDGING that the purpose of the DMV is *'to oversee and manage the implementation of Government's framework and programmes on military veterans.*

WHEREAS the DMV and the Witenzenberg Municipality are desirous of working together in fulfilment of some aspects of their respective mandates and re-aligning their programmes in line with the priorities of Government which translate to the 12 Government MTSF outcomes.

WHEREAS the Parties jointly want to embark on projects that will empower the veterans and bridge the gap of access to social and economic assets, through partnership with other government departments, partner agencies or state owned enterprises.

WHEREAS the parties in this MOU are desirous to engage in activities for skilling, re-skilling, job placement and sustainable enterprises eligible for Military Veterans.

NOW THEREFORE the Parties agree as follows:

2. INTERPRETATIONS AND DEFINITIONS

The following words and expression bear the meanings assigned to them and below and cognate words and expression bear corresponding meanings;-

"the Act" means the Military Veterans Act 18 of 2011;

"APP" means Annual Performance Plan of the DMV;

"DMV" means the Department of Military Veterans, a Government Department, with address at 328 Festival Street, Hatfield, Pretoria;

"AFSA" means the Arbitration Foundation of Southern Africa;

"Business Day" means any calendar day excluding Saturdays, Sundays and public holidays within the Republic of South Africa;

"Duration of the MOU" means the period during which this MOU will formally be in existence;

"Effective Date" means the date this agreement is signed and shall be the latest date if there are two or more signatories to the agreement;

"MOU" means this Memorandum of Understanding and all the annexures thereto;

"MFMA" means Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

"MTEF" means Medium-Term Expenditure Framework;

"MV" means a military veteran as contemplated and described under Section 1(a), (b) and (c) of the Act;(Military Veterans Act 18 of 2011);

"NGO" means Non-Governmental Organisation;

"OP" means Operational Plan that is informed by the APP and the SP;

"Parties" means collectively DMV and DOE, and "Party" shall refer to either of them in context;

"PSC" means the Project Steering Committee or a project governance structure formed between the DMV and Sedibeng to plan, appraise, initiate, implement, monitor and evaluate, review projects;

"PFMA" means Public Finance Management Act, 1999 (Act No 1 of 1999);

"PIA" means Project Implementation Agreement;

"PIT" means Project Implementation Team;

"Republic" means the Republic of South Africa;

"RPL" means Recognition of Prior Learning; and

"SLA" means Service Level Agreement.

2.1. In this MOU:

2.1.1 The singular shall include the plural and vice-versa;

2.1.2 The masculine gender shall include the feminine and neuter genders and vice-versa;

2.1.3 Unless otherwise indicated, meanings ascribed to a word, phrase or expression shall bear the same meaning wherever the word, phrase or expression appears;

2.1.4 Headings to the clauses are only for convenience of reference and shall not be utilised in the interpretation of this MOU;

2.1.5 This MOU shall bind the Parties and their respective successors-in-law.

3. SCOPE:

This MOU outlines the areas of co-operation between Municipality and the DMV insofar as it relates to service for military veterans and their dependents, as contemplated under section 5 of the Act. This MOU does not supersede any current processes and procedures unless explicitly stated herein.

4. PARTIES:

The parties to this MOU comprise solely of the Department of Military Veterans and the Municipality.

5. MEMORANDUM of UNDERSTANDING (MoU):

The parties to this MOU have found it mutually beneficial to enter into a relationship to facilitate all skilling, re-skilling, job placement and other self-sustainability projects for approved Military Veterans as defined in S5(1) of the Military Veterans ACT

6. POSITIVE UNDERTAKINGS:

6.1 The Parties confirm their distinct, complementary and respective roles in the implementation of this MOU.

6.2 The Parties further commit to collaborate in promoting the objectives of the MOU.

6.3 The Parties are bound by the terms and conditions of this MOU stipulated hereunder as the roles of each Party, which are positive undertakings from each Party and violation thereof will constitute an event of default and, consequently, termination of this MOU.

6.4 The most senior officials - or their proxies - of the respective Parties endeavor to meet to discuss issues of a strategic nature and to monitor operational progress in implementing such strategic issues.

6.5 The Parties agree that the objectives of this MOU will be achieved through collaboration in social and economic development projects that will have an immediate impact amongst military veterans' communities, by targeting projects that will create or stimulate skills and jobs. The flip side of this objective being to tap into the technical resources of the MV to fast track and contribute in the development spaces through social, economic and infrastructural projects.

6.6 The Parties shall endeavor to work together to further their respective mandates and further the success of their beneficiaries through infusing skills, discipline and character building in their socio-economic development projects.

6.7 The Parties agree to sign relevant Project Implementation Agreements (PIAs) in pursuit of this MOU. Furthermore, the Parties undertake to sign project/program specific SLAs (SLAs) with military veterans and/or third parties contracted as service providers in fulfilment of this MOU as guided by the terms of reference.

7. OBJECTIVES OF THE MOU:

This MOU aims to:

7.1 Jointly bridge the skills and the enterprise gap amongst military veterans through an accelerated and well managed capacity building programmes.

7.2 Jointly seek industry and Government partnerships with the aim of pursuing projects that unlock economic value for women, youth and military veterans' empowerment initiatives.

7.3 Jointly collaborate in the delivery of relevant projects and/or programs.

7.4 Jointly develop initiatives including guiding, mentoring, and coaching of approved MV within identified projects/programmes.

7.5 The Parties confirm their distinct, complementary and respective roles in the implementation of this Memorandum.

7.6 The Parties further commit to collaborate in promoting the objectives of the Memorandum.

8. ROLES AND RESPONSIBILITIES OF EACH PARTY

8.1 Municipality shall:

8.1.1. Endeavour to create programmes that improve economic and training opportunities for Military Veterans, through its internal programmes.

8.1.2 Any programs contemplated in this MOU shall include, but not be limited to:

8.1.2.1 Economic Empowerment and Job opportunities

8.1.2.2 Education and Skilling

8.1.2.3 Support on Social and Health issues

8.1.2.4 Community Recognition and Acknowledgement of completed projects

8.1.2.5 Training and development

8.1.2.6 Employment/placement opportunities

8.1.2.7 Social Infrastructure Programme.

8.1.3 Source and promote the creation of projects that would create job opportunities for Military Veterans.

8.1.4 Assist to fill identified skills gaps for approved military veterans.

8.1.5 Facilitate the inclusion of Military Veterans in the mainstream economy through selected incubation initiatives in conjunction with identified partners.

8.1.6 Assist in the development project(s) profile for submission to the DMV. The project profile will identify and quantify projects allocated to Military Veterans together with the required skills profile.

8.1.7 Provide funding support, wherever possible for projects or programmes jointly agreed upon and aimed at realising the objectives of this MOU as per the SLAs that will be project specific.

8.1.8 Assist DMV to train and equip military veterans with skills that respond to the needs of the economy.

8.1.9 Witzenberg Municipality will liaise, facilitate and coordinate projects/programmes within the social, environment, infrastructure and none state sector that will contribute towards the development of military veterans.

8.1.10 Notwithstanding the above, the projects and/or programs listed above shall constitute the minimum commitment between Witzenberg Municipality and Department of Military Veterans and does not preclude any other services that military veterans can individually and collectively engage on.

8.1.11 provide land for low cost housing for military veterans in or close to their currently area of living

8.1.12 Provide land for the possibility and helping to generate funds to build and wellness center for military veterans

8.2 DMV shall:

8.2.1 Take full responsibility for the verification of MV's.

8.2.2 Assist the Witzenberg Municipality to identify areas of greater concern and immediate interventions with regards to MV

8.2.3 Manage the full affairs of MV's, and ensure that coordination of the programmes restores the dignity of MV's.

8.2.4 Assist the Witzenberg Municipality in identifying relevant skills gaps among MV's and address these within the context of this MOU.

8.2.5 Work jointly with the Witzenberg Municipality to create and implement projects for MV's aimed at addressing their current needs with a focus on engineering industry in the different Provinces.

8.2.6 Identify areas of competence and specialisation on skills gaps and thereby screening the MV's for the various targeted Enterprises.

8.2.7 Facilitate the creation of entrepreneurs who can provide job opportunities for other fellow MV's through value chain projects.

8.2.8 Share, with the Witzenberg Municipality, the implementation, or oversight in respect of the implementation, of Construction projects carried out in terms of this MOU, the PIA, and related SLAs.

8.2.9 Ensure relevant project reporting in line with the PIA.

8.2.10 Ensure the oversight monitoring and evaluation inter-personal relation of MV's.

8.2.11 Assist the Witzenberg Municipality with the cost of the additional 50 m2 for the MV's houses

8.2.12 Help the Witzenberg Municipality to generate funds to build and wellness center for military veterans

9. ESTABLISHMENT OF A PROJECT STEERING COMMITTEE (PSC) AND A PROJECT IMPLEMENTATION TEAM (PIT)

9.1 The Parties shall establish a Project Steering Committee whose responsibility shall be to determine the viability of projects that can be fully funded or partially funded by Witzenberg Municipality or Department of Military Veterans.

9.2 The PSC shall monitor, evaluate and review projects at specific milestones as per the SLA. In areas where the PSC does not have the necessary skills the PSC may contract external parties that have the necessary expertise.

9.3 Where a proposed project is considered viable and the project proposal approved, the Parties shall establish a Project Implementation Team whose responsibility shall be to ensure that the project is implemented according to the Project Implementation Agreement. Both the Project Steering Committee and the Project Implementation Team (DMV and Witzenberg Municipality Members) shall operate in line with the project management requirements, rules and regulations as guided by the Terms of Reference (ToR).

10. DURATION OF THE MOU:

10.1 This MOU commences on the date of signature by the last party signing and shall remain in existence for a period of five (5) years, unless the Parties agree in writing otherwise.

10.2 The Agreement may thereafter be renewed by both Parties on such terms and conditions as may be negotiated between the Parties.

10.3 The parties are responsible to facilitate regular reviews to this MOU. The contents of the MOU may be amended as required, provided mutual written agreement / approvals for the amendments are obtained and communicated to all affected parties. All amendments shall be signed by both parties and shall be incorporated into this MoU and shall form part thereof.

11. PAYMENT:

All payments made to the service provider(s) shall be in accordance with relevant legislation such as the Public Finance Management Act and the Ministerial Determination Act 4.

12. PUBLIC ANNOUNCEMENTS, PRESS RELEASES, MARKETING AND BRANDING

12.1 The Parties undertake not to issue any press releases in respect of this MOU without prior written approval of the other Party.

12.2 The Parties undertake not to use each other's brand and name without each other's prior written approval.

12.3 Any Party referring to the MOU during an interview and/or any interaction with the media shall mention the existence of a partnership with the other Party.

13. COMMUNICATION

The Parties agree that it is necessary to keep channels of communication between them open at all times on all aspects of this MOU.

14. GENERAL:**14.1 Entire Agreement**

14.1.1 This Agreement constitutes the whole of the agreement between the Parties relating to the matters dealt with herein and, save to the extent otherwise provided herein, no undertaking, representation, term or condition relating to the subject matter of this Agreement not incorporated in this Agreement shall be binding on either of the Parties.

14.1.2 This Agreement supersedes and replaces any all previous communications, representations, understandings and agreements, either oral or written, between the Parties (and other persons, as may be applicable) and undertakings given to or on behalf of the Parties (and other persons, as may be applicable) in relation to the subject matter hereof.

14.2 Variations to be in Writing

No addition to or variation, deletion, or agreed cancellation of all or any clauses or provisions of this Agreement will be of any force or effect unless in writing and signed by the Parties.

14.3 No Indulgences

No latitude, extension of time or other indulgence which may be given or allowed by either Party to the other in respect of the performance of any obligation hereunder, and no delay or forbearance in the enforcement of any right of either Party arising from this Agreement and no single or partial exercise of any right by either Party

under this Agreement, shall in any circumstances be construed to be an implied consent or election by that Party or operate as a waiver or a novation of or otherwise affect any of its rights in terms of or arising from this Agreement or estop or preclude it from enforcing at any time and without notice, strict and punctual compliance with each and every provision or term hereof. Failure or delay on the part of either Party in exercising any right, power or privilege under this Agreement will not constitute or be deemed to be a waiver thereof, nor will any single or partial exercise of any right, power or privilege preclude any other or further exercise thereof or the exercise of any other right, power or privilege.

14.4 No Waiver or Suspension of Rights

No waiver, suspension or postponement by either Party of any right arising out of or in connection with this Agreement shall be of any force or effect unless in writing and signed by that Party. Any such waiver, suspension or postponement will be effective only in the specific instance and for the purpose given.

14.5 Provisions Severable

All provisions and the various clauses of this MoU are, notwithstanding the manner in which they have been grouped together or linked grammatically, severable from each other. Any provision or clause of this MoU which is or becomes unenforceable in any jurisdiction, whether due to voidness, invalidity, illegality, unlawfulness or for any other reason whatever, shall, in such jurisdiction only and only to the extent that it is so unenforceable, be treated as *pro non scripto* and the remaining provisions and clauses of this Agreement shall remain of full force and effect. The Parties declare that it is their intention that this Agreement would be executed without such unenforceable provision if they were aware of such unenforceability at the time of execution hereof.

14.6 Continuing Effectiveness of Certain Provisions

The expiration or termination of this Agreement shall not affect such of the provisions of this Agreement as expressly provide that they will operate after any such expiration

or termination or which of necessity must continue to have effect after such expiration or termination, notwithstanding that the clauses themselves do not expressly provide for this.

15 BREACH:

15.1 If a Party ("Defaulting Party") commits any breach of this Agreement and fails to remedy such breach within 14 (Fourteen) business days ("Notice Period") of written notice requiring the breach to be remedied, then the Party giving the notice ("Aggrieved Party") will be entitled, at its option –

15.1.1 to claim immediate specific performance of any of the Defaulting Party's obligations under this Agreement, with or without claiming damages, whether or not such obligation has fallen due for performance and to require the Defaulting Party to provide security to the satisfaction of the Aggrieved Party for the Defaulting Party's obligations; or

15.1.2 to cancel this Agreement, with or without claiming damages, in which case written notice of the cancellation shall be given to the Defaulting Party, and the cancellation shall take effect on the giving of the notice. Neither Party shall be entitled to cancel this Agreement unless the breach is a material breach. A breach will be deemed to be a material breach if –

15.1.2.1 it is capable of being remedied, but is not so remedied within the Notice Period; or

15.1.2.2 it is incapable of being remedied or is not remedied within the Notice Period, and payment in money will compensate for such breach but such payment is not made within the Notice Period.

15.2 Failure to finalise the project within the stipulated time limit due to the delay in the transfer of Programme Funds, delays in the approval of Variation Orders and /or circumstances beyond the control of either party shall not constitute a breach.

15.3 The Parties agree that any costs awarded will be recoverable on an attorney-

and-own-client scale unless the arbitrator specifically determines that such scale shall not apply, in which event the costs will be recoverable in accordance with the High Court tariff, determined on an attorney-and-client scale.

15.4 The Aggrieved Party's remedies in terms of this clause **16** are without prejudice to any other remedies to which the Aggrieved Party may be entitled in law.

16 DISPUTE RESOLUTION

16.1 Negotiation

16.1.1 Should any dispute, disagreement or claim arise between the parties ("the dispute") concerning this agreement, the parties shall try to resolve the dispute by negotiation. This entails that one party invites the other party in writing to meet and attempt to resolve the dispute within 3 (three) days from the date of the written invitation.

16.1.2 Notwithstanding any provisions of this agreement, any party may approach a Court of law for urgent interim relief without first exhausting the mediation or dispute resolution provisions referred to therein.

16.1.3 The Parties undertake to extensively consult with each other in the event of a dispute and to use their best endeavours to resolve such dispute amongst themselves without recourse to litigation.

16.2 Mediation

16.2.1 In the event of any dispute arising between the parties, either party may declare a dispute by notice to the other party.

16.2.2 Prior to such submission to arbitration in terms of clause 17.3.1 below, the matter shall first be referred for mediation before the mediator appointed by agreement between the parties to the dispute and failing an agreement within 10 (ten) business

days of the demand for mediation, then any party to the dispute shall be entitled to forthwith call upon the President of the Law Society of Northern Provinces to nominate the mediator.

16.2.3 The mediator shall have absolute discretion in the manner in which the mediation proceedings shall be conducted.

16.2.4 The mediator shall deliver a copy of his reasoned opinion to each party within twenty one (21) days of his appointment.

16.2.5 The opinion so expressed by the mediator shall be final and binding on the parties, unless either party within twenty one (21) days of the delivery of the opinion, notifies the other party of its unwillingness to accept the said opinion, in which event the dispute shall be referred to arbitration in terms of this agreement.

16.2.6 The costs of mediation shall be determined by the mediator and shall be borne equally by the parties and shall be due and payable to the mediator on presentation to them of his written account

16.3 Arbitration

16.3.1 In the event of the parties, or any of them, failing to accept the ruling of the mediator, the matter in dispute shall be referred to arbitration. The arbitrator shall at the written request of either party be appointed by the secretary of the Arbitration Foundation of Southern Africa ("AFSA"). The arbitration shall be conducted in accordance with the AFSA Commercial Rules, which arbitration shall be administered by AFSA.

16.3.2 Should AFSA, as an institution, not be operating at that time or not be accepting requests for arbitration for any reason, then the arbitration shall be conducted in accordance with the AFSA rules for commercial arbitration (as last applied by AFSA) before an arbitrator appointed by agreement between the parties to the dispute or failing agreement within 10 (ten) business days of the demand for arbitration, then any party to the dispute shall be entitled to forthwith call upon the

chairperson of the Johannesburg Bar Council to nominate the arbitrator, provided that the person so nominated shall be an advocate of not less than 10 (ten) years standing as such. The person so nominated shall be the duly appointed arbitrator in respect of the dispute. In the event of the attorneys of the parties to the dispute failing to agree on any matter relating to the administration of the arbitration, such matter shall be referred to and decided by the arbitrator whose decision shall be final and binding on the parties to the dispute.

16.3.3 Any party to the arbitration may appeal the decision of the arbitrator or arbitrators in terms of the AFSA rules for commercial arbitration.

16.3.4 Nothing herein contained shall be deemed to prevent or prohibit a party to the arbitration from applying to the appropriate court for urgent relief or for judgment in relation to a liquidated claim.

16.3.5 Any arbitration in terms of this clause 17.3 (including any appeal proceedings) shall be conducted *in camera* and the Parties shall treat as confidential details of the dispute submitted to arbitration, the conduct of the arbitration proceedings and the outcome of the arbitration.

16.3.6 Clause 17.3 will continue to be binding on the Parties notwithstanding any termination or cancellation of the Agreement.

16.3.7 The Parties agree that the written demand by a party to the dispute in terms of clause 17.3.1 that the dispute or difference be submitted to arbitration is to be deemed to be a legal process for the purpose of interrupting extinctive prescription in terms of the Prescription Act, 1969.

16.3.8 The costs of arbitration shall be determined by the arbitrator or AFSA and shall be borne equally by the parties and shall be due and payable to the arbitrator on presentation to them of his written account.

16.3.9 Should any one party fail to pay its share of any administration fee or cost when requested by the AFSA Secretariat that party risks losing the right to participate in the arbitration process so long as that party is in default of payment.

The defaulting party may, in the discretion of the arbitrator, be excluded from further proceedings depending upon the circumstances of the case. Where one party is excluded by reason of default, the Secretariat will revise the fees payable by the remaining party to cover all costs and expenses, subject to the right of the paying party to recover, if so ordered by the arbitrator, from the non-paying party.

17. FORCE MAJEURE

17.1 Delay or failure to comply with or breach of any of the terms and conditions of this Agreement if occasioned by or resulting from an act of God or public enemy, fire, explosion, earthquake, perils of the sea, flood, storm or other adverse weather conditions, war declared or undeclared, civil war, revolution, civil commotion or other civil strife, riot, strikes, blockade, embargo, sanctions, epidemics, act of any Government or other Authority, compliance with Government orders, demands or regulations, or any circumstances of like or different nature beyond the reasonable control of the Party so failing, will not be deemed to be a breach of this Agreement nor will it subject either Party to any liability to the other.

17.2 Should either Party be prevented from carrying out its contractual obligations by force majeure lasting continuously for a period of 60 (sixty) days, the Parties will consult with each other regarding the future implementation of the contract. If no mutually acceptable arrangement is arrived at within a period of 10 (ten) days thereafter, either Party will be entitled to terminate the Agreement forthwith on written notice.

18 GOOD FAITH

The Parties undertake to act in good faith at all times in pursuance of their respective roles to give effect to the spirit and intent of the MOU.

19 INTELLECTUAL PROPERTY

19.1 All Intellectual Property Rights owned by either Party prior to this MOU shall remain the sole property of that Party.

19.2 Neither Party shall, without the prior written consent of the other Party, make use of the other Party's Intellectual Property.

19.3 Neither Party shall acquire any rights, title or interest of any kind in any Intellectual Property of the other Party, unless agreed otherwise in writing by both Parties.

19.4 Any Intellectual Property, in any media or format, prepared, created or authored prior to the effective date of this MOU by or specifically for either of the contracting Parties, shall belong exclusively to that contracting Party and, in this regard, the Parties may not cede, assign and make over any rights, title and interest in and to any such material or documentation to the other Party, unless agreed otherwise in writing by both Parties.

19.5 The Parties co-own intellectual property developed during the currency of this MOU and, in the event that either Party utilises any intellectual property owned by the other Party for the provision of services to a third party, the Party shall pay to the other Party a portion of the fee received from such third party, to be agreed to in writing by the Parties.

19.6 The Parties hereby acknowledge each other's Intellectual Property rights and undertake to one another that they shall not challenge those rights and shall do all things necessary to ensure that the Intellectual Property of the other is not removed from the premises on which it is ordinarily and lawfully located, without the other's prior written consent.

20 CONFIDENTIALITY

20.1 Except where required by law and in the interest of the public, the Parties undertake towards each other:

20.1.1 Not to disclose or otherwise reveal, directly or indirectly, to any third Party, any confidential information provided by one Party to the other, or otherwise acquired, particularly contract terms; project information; trade secrets; fees; financing arrangements; annexures; schedules; and information concerning the identity of each Party's logos; intellectual property;

clients; dealers; borrowers; brokers; lenders; distributors; developers; technology owners; or their representatives, and specific individuals' names; addresses; principals; or telex/fax/telephone numbers; references; technology information; and/or all other information, advised by one Party to another as being confidential or privileged, without the prior specific written consent of the Party providing such information.

20.1.2 To exercise reasonable care to prevent disclosure of confidential information to any third Party, except as may be authorised in writing by the other Party. Internal dissemination of the confidential information shall be limited to those employees whose duties justify their need to know such information and then only on the basis of a clear understanding by these employees of their obligations to maintain the trade secrets status of such confidential information and to restrict the use of such information solely to the use granted to the other Party under this MOU. The Parties shall each be liable for any improper disclosure of confidential information by their employees.

20.2 The above undertakings shall not apply to:

20.2.1 Information which, at the time of disclosure, is published or otherwise generally available to the public;

20.2.2 Information which, after disclosure by the disclosing Party, is published or becomes generally available to the public in any manner other than through any act or omission on the part of the disclosing Party;

20.2.3 Information which the Parties can show was in their possession at the time of disclosure and which was not acquired directly or indirectly from each other;

20.2.4 Information rightfully acquired from others who did not obtain it under pledge of secrecy to either of the Parties;

20.2.5 Information which the recipient is obliged to disclose in terms of an Order of Court, subpoena or other legal process.

20.3 In the event that either Party hereto is required by a legal process to disclose any of the confidential information of the other Party, covered by Clause 14, it shall:

20.3.1 Provide the other Party with prompt notice of such requirement so as to enable such Party to seek a protective order or waive compliance with the provisions of this clause;

20.3.2 In the event that a protective order or other remedy is obtained, the Party concerned shall use all reasonable efforts to ensure that only the information covered by such order or other remedy is disclosed;

20.3.3 Whether or not a protective order or other remedy is obtained or a Party has waived compliance with the provisions of this MOU, the other Party shall take all reasonable steps to ensure that only that portion of the information that it is legally required to disclose is so disclosed.

20.3.4 Provision for Addendum.

20.3.5 The limitations imposed in terms of this clause shall perpetuate for a full period of the contract between the Parties, shall furthermore extend from the effective date, and shall survive the expiration or termination of the contract.

21 APPLICABLE LAW AND COMPLIANCE WITH THE LAW

21.1 The interpretation, performance and implementation of this MOU shall be governed by and construed in accordance with the laws of the Republic of South Africa.

21.2 Without limitation of any obligations and/or rights under any law, the Parties shall comply with the provisions of the following pieces of legislation as amended:

- Skills Development Act 97 of 1998;
- the Public Finance Management Act 1 of 1999;
- the Labour Relations Act 66 of 1995;
- the Environmental Conservation Act 73 of 1989;
- the Occupational Health and Safety Act 85 of 1993; and

- any other Acts, regulations and nationally and/or internationally recognized standards, which by law and practice the Parties are required to adhere to.
- the National Skills Development Strategy (NSDS3), 2010-2015.
- the Quality Council for Trades and Occupations (QCTO) principles, 2010.
- the New Growth Path, 2010.
- the Ministerial Determinations and Code of Good practice, 2012.
- the FET Act ,amended, 1 of 2013.
- EPWP Phase III

22 COSTS

Each Party shall bear its own legal costs of and incidental to the negotiation, preparation, settling, signing of this MOU.

23 DOMICILIUM AND NOTICES

23.1 The Parties select as their respective *domicilia citandi et executandi* the following physical addresses, and for the purposes of giving or sending any notice provided for or required under this Agreement, the said physical addresses as well as the following telefax numbers –

Witzenberg Municipality: Physical Address-

50 Voortrekker Street

Ceres

Cape Town

Postal Address-

P O Box 44

Ceres

6835

Tel: 028313 8016

DMV:

Physical Address

328 Festival Street

Hatfield
 Pretoria
Postal Address
 Private Bag X943
 Pretoria
 0001

provided that a Party may change its *domicilium* or its address for the purposes of notices to any other physical address or telefax number by written notice to the other Party to that effect. Such change of address will be effective 5 (five) business days after receipt of the notice of the change.

23.2 All notices to be given in terms of this Agreement will be given in writing and will –

23.2.1 be delivered by hand or sent by telefax, and by way of email;

23.2.2 if delivered by hand during business hours, be presumed to have been received on the date of delivery. Any notice delivered after business hours or on a day which is not a business day will be presumed to have been received on the following business day; and

23.2.3 if sent by telefax or email during business hours, be presumed to have been received on the date of successful transmission of the telefax or email. Any telefax or email sent after business hours or on a day which is not a business day will be presumed to have been received on the following business day.

23.3 Notwithstanding the above, any notice given in writing, and actually received by the Party to whom the notice is addressed, will be deemed to have been properly given and received, notwithstanding that such notice has not been given in accordance with this clause 24.

24 SIGNATURE

The persons signing this Agreement in a representative capacity warrant their authority to do so.

THUS DONE and SIGNED at CERES on this the ____ day of _____ 2026

For and on behalf of the **Witzenberg Municipality: Mr. David Nasson** in his capacity as the Municipal Manager.

AS WITNESSES:

1. Name _____

Signature _____

2. Name _____

Signature _____

THUS DONE and SIGNED at PRETORIA on this the ____ day of _____ 2026

For and on behalf of the **DMV: Mrs N.Mafu** in her capacity as the Acting Director-General.

AS WITNESSES:

1. Name _____

Signature _____

2. Name _____

Signature _____



OCCUPATIONAL HEALTH & SAFETY POLICY

Approved by Council: | Effective Date:

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1. PREAMBLE

The Municipality recognises that the health, safety and wellbeing of employees, councillors, contractors, visitors and members of the public are fundamental to the effective delivery of municipal services.

The Municipality is committed to providing and maintaining, as far as is reasonably practicable, a working environment that is safe and without risk to the health and safety of employees and all persons who may be affected by its activities.

The Municipality further commits to identifying and managing workplace hazards, preventing occupational injuries and diseases, complying with all applicable occupational health and safety legislation, and promoting a culture of health, safety and continuous improvement throughout the organisation.

2. PURPOSE

- 2.1** To implement an Occupational Health and Safety Programme.
- 2.2** To be aware of all risks and changes in risk factors in areas regarded as high risk.
- 2.3** To train everyone in the Municipality on matters pertaining to risks associated with work.
- 2.4** To ensure the knowledge and information available is adequate to achieve these objectives;
- 2.5** To continually evaluate and adapt health and safety programmes to prevailing situations.
- 2.6** To partake actively in the accident / incident prevention programme.
- 2.7** To ensure that staff members exposed to occupational injuries are issued with protective clothing at all times.

3. SCOPE OF APPLICATION

This policy applies to all staff members of the Municipality

4. LEGISLATIVE AND POLICY FRAMEWORK

This Policy must be read in conjunction with, but not limited to, the following legislation and regulations:

- Occupational Health and Safety Act, 1993 (Act 85 of 1993) and Regulations issued thereunder;
- Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993);
- Disaster Management Act, 2002 (Act 57 of 2002);
- Local Government: Municipal Systems Act, 2000 (Act 32 of 2000);
- Local Government: Municipal Structures Act, 1998 (Act 117 of 1998);
- National Road Traffic Act, 1996 (Act 93 of 1996);
- Protection of Personal Information Act, 2013 (Act 4 of 2013);

- Code of Good Practice on the Prevention and Elimination of Harassment in the Workplace, 2022;
- Hazardous Chemical Agents Regulations, 2021;
- Environmental Regulations for Workplaces, 1987;
- Facilities Regulations, 2004;
- General Administrative Regulations;
- General Safety Regulations; and
- Any other applicable occupational health and safety legislation.

5. LEGISLATIVE COMPLIANCE

The Municipality shall comply with all applicable occupational health and safety legislation, regulations, standards, codes of practice, municipal by-laws, and any other statutory requirements relevant to its operations.

The Municipality shall:

- Ensure compliance with the Occupational Health and Safety Act, 1993 (Act 85 of 1993), and all regulations promulgated thereunder.
- Identify and monitor legislative and regulatory changes affecting occupational health and safety management.
- Develop, implement and maintain workplace-specific health and safety procedures, standards and safe work practices where identified risks require additional controls.
- Conduct regular inspections, audits and assessments to verify compliance with legal and internal occupational health and safety requirements.
- Ensure that all employees, contractors and other workplace stakeholders receive appropriate information, instruction, training and supervision to perform their duties safely.
- Maintain records of statutory appointments, training, inspections, risk assessments, incidents, medical surveillance and any other documentation required by legislation.
- Take corrective action where non-compliance is identified and monitor the effectiveness of such interventions.

6. LEGAL APPOINTMENTS

The Municipality shall make written appointments of competent persons as required by legislation, including:

- (a) Section 16(2) Appointees;
- (b) Health and Safety Representatives;
- (c) Health and Safety Committee Members;
- (d) First Aiders;
- (e) Fire Fighters;
- (f) Incident Investigators;
- (g) OHS Coordinators;
- (h) Responsible Persons for machinery and electrical installations;
- (i) Any other appointment required by legislation.

7. DEFINITIONS

All terminology used in this Policy shall bear the meaning assigned to it in the Occupational Health and Safety Act, 1993 (Act 85 of 1993), its Regulations, other applicable legislation, and the Glossary of Terminology contained in the Municipality's Human Resources Policies Manual.

Where a term is not defined in this Policy, the Occupational Health and Safety Act, 1993 (Act 85 of 1993), the Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993), applicable Regulations, and any other relevant legislation shall apply.

- 7.1.1. **Accident:** An unplanned and uncontrolled event arising out of and in the course of work which results in injury, illness, death, damage to property, or interruption of operations.
- 7.1.2. **Incident:** An occurrence arising out of or in the course of work which resulted in, or could have resulted in, injury, illness, disease, death, damage to property, or environmental harm. This includes "near misses.
- 7.1.3. **Occupational Disease:** Any disease contracted by an employee arising out of and in the course of employment as a result of exposure to physical, chemical, biological, ergonomic, or psychosocial hazards in the workplace.
- 7.1.4. **Hazard:** A source of or exposure to danger which may cause injury, ill health, disease, damage to property, or harm to the environment.
- 7.1.5. **Risk:** The probability or likelihood that injury, illness, disease, damage, or loss may occur as a result of exposure to a hazard, taking into account the severity of the consequences.
- 7.1.6. **Risk Assessment:** A systematic process of identifying hazards, evaluating the associated risks, and determining appropriate control measures to eliminate or minimise such risks.
- 7.1.7. **Medical Surveillance:** A planned programme of periodic medical examinations or assessments intended to monitor and evaluate the health status of employees exposed to workplace hazards and to detect early signs of work-related illnesses or adverse health effects.
- 7.1.8. **Personal Protective Equipment (PPE):** Any equipment, clothing, device, or appliance designed to be worn or used by an employee to protect against workplace hazards that may cause injury or illness.
- 7.1.9. **Occupational Hygiene:** The anticipation, recognition, evaluation, monitoring, and control of environmental factors or stressors arising in or from the workplace that may cause illness, impaired health, discomfort, or reduced well-being among employees.
- 7.1.10. **Health and Safety Representative:** An employee designated in terms of Section 17 of the Occupational Health and Safety Act to represent employees in matters concerning health and safety at the workplace and to perform functions prescribed by the Act.

- 7.1.11. **Health and Safety Committee:** A committee established in terms of Section 19 of the Occupational Health and Safety Act comprising employer and employee representatives to consult and make recommendations on matters affecting workplace health and safety.
- 7.1.12. **Employer:** means, subject to the provisions of subsection (2), any person who employs or provides work for any person and remunerates that person or expressly or tacitly undertakes to remunerate that person, but excludes a labour broker as defined in section 1(1) of the Labour Relations Act, 1995. (Section 1, OHS Act).
- 7.1.13. **Employee:** means any person who is employed by or works for an employer and who receives or is entitled to receive remuneration, or who works under the direction or supervision of an employer or any other person. (Section 1, OHS Act).
- 7.1.14. **Contractor:** Any external person, company, organisation, service provider, consultant, or supplier engaged by the Municipality to perform work or provide services on its premises or on its behalf and who is required to comply with all applicable occupational health and safety legislation.
- 7.1.15. **Visitor:** Any person who is not an employee, contractor, or agent of the Municipality but who enters or accesses municipal premises, workplaces, facilities, or operational sites for official, business, or personal purposes.

8. OCCUPATIONAL HEALTH AND SAFETY COMMITMENT

The Municipality is committed to providing and maintaining, as far as is reasonably practicable, a working environment that is safe and without risk to the health and safety of employees, councillors, contractors, visitors and any other persons who may be affected by its activities.

To achieve this commitment, the Municipality undertakes to:

- Provide and maintain a safe and healthy working environment.
- Prevent occupational injuries, illnesses, diseases, incidents and fatalities.
- Identify hazards and eliminate or mitigate risks as far as is reasonably practicable.
- Comply with applicable occupational health and safety legislation, regulations and standards.
- Consult with employees and their representatives on occupational health and safety matters.
- Provide appropriate information, instruction, training, supervision and resources to promote safe work practices.
- Ensure the effective implementation of health and safety programmes, procedures and control measures.
- Continuously monitor and improve occupational health and safety performance.
- Promote employee health, wellbeing and wellness.
- Foster a positive health and safety culture throughout the Municipality.

9. ROLES AND RESPONSIBILITIES

9.1. MUNICIPAL MANAGER

The Municipal Manager, as Chief Executive Officer and Section 16(1) appointee in terms of the

Occupational Health and Safety Act, shall be accountable for:

- (a) Overall health and safety performance.
- (b) Compliance with statutory requirements.
- (c) Provision of adequate resources.
- (d) Appointment of competent persons.
- (e) Establishment of an Occupational Health and Safety Management System.
- (f) Monitoring implementation of this Policy.

9.2. SAFETY, HEALTH AND ENVIRONMENTAL (SHE) OFFICERS

- (a) Incident Investigations;
- (b) Internal audits;
- (c) Monitoring of legal compliance;
- (d) Training, development and facilitation of staff members, representatives, awareness, information, formal and informal training;
- (e) Committee meetings, remedial actions, contractor control, and support structures for representatives and committees;
- (f) Maintain occupational health and safety information, records and database;
- (g) Supervise execution and compliance with Compensation for Occupational Injuries and Diseases legislation; and
- (h) Report on incidents, trends, risks.

9.3. HUMAN RESOURCE MANAGEMENT UNIT

- (a) Ensure full compliance with the legislation;
- (b) Make written appointments indicating duties, functions and responsibilities;
- (c) Document all agreements relevant to occupational health and safety;
- (d) Report all deviations, deficiencies and concerns to the Municipal Manager for authorisation, action and implementation within reasonable timeframes; and
- (e) Ensure that all aspects of the programme are identified, assessed, and that suitable risk control measures are implemented, maintained, evaluated and reviewed for efficiency and compliance.

9.4. STAFF MEMBERS

- (a) Take care of own health and safety, as well as that of other persons who may be affected by his or her actions or negligence to act.
- (b) Follow all the health and safety rules and procedures that are provided and communicated by the Municipality or anyone authorised or competent to do so.
- (c) Wear or use prescribed safety clothing or equipment where it is required.
- (d) Cooperate with the Municipality or any person who has been authorised by the Municipality to carry out duties in terms of legislation.
- (e) Inform the supervisor or health and safety representative of any unhealthy circumstances or acts that they are aware of.
- (f) Give information to an inspector from the Department of Labour if he / she should require it.
- (g) Formally report any incident that they were involved in or aware of that could cause a health risk or that may result in an injury.
- (h) Not to interfere with, damage or misuse anything that is provided in the interest of health or safety. This applies to intentional, negligent and irresponsible actions.

10. HEALTH AND SAFETY REPRESENTATIVES

The Municipality shall designate Health and Safety Representatives in accordance with Sections 17 and 18 of the Occupational Health and Safety Act.

Representatives shall:

- (a) Conduct workplace inspections;
- (b) Participate in incident investigations;
- (c) Identify hazards;
- (d) Promote health and safety awareness;
- (e) Report unsafe conditions.

11. HEALTH AND SAFETY COMMITTEES

The Municipality shall establish Health and Safety Committees in accordance with Sections 19 and 20 of the Occupational Health and Safety Act.

- (a) The Committee shall:
- (b) Meet at least quarterly;
- (c) Review incidents and inspections;
- (d) Monitor implementation of corrective actions;
- (e) Make recommendations to management.

12. HAZARD IDENTIFICATION AND RISK ASSESSMENT (HIRA)

The Municipality shall conduct and maintain suitable and sufficient Hazard Identification and Risk Assessments for all workplaces, activities, equipment, processes and substances.

Risk assessments shall be conducted:

- (a) Prior to commencement of activities;
- (b) Annually;
- (c) Following incidents;
- (d) Following legislative changes;
- (e) Following workplace changes;
- (f) When new machinery, equipment or substances are introduced.
- (g) Appropriate control measures shall be implemented and reviewed.

13. HAZARDOUS CHEMICAL SUBSTANCE IN DAILY USE

- (a) Material Safety Data Sheets shall be available regarding the safe use, storage, etc., of all chemical substances in use on site.
- (b) Each department shall have the relevant information in an accessible file and ensure the necessary training in terms of legislation.

14. OCCUPATIONAL HYGIENE AND ERGONOMICS

14.1. Occupational Hygiene

The Municipality shall identify, evaluate and control occupational health stressors including:

- (a) Noise;
- (b) Dust;
- (c) Hazardous chemical agents;
- (d) Biological agents;
- (e) Heat and cold exposure;
- (f) Radiation;
- (g) Air contaminants.

14.2. Ergonomics

The Municipality shall conduct ergonomic assessments and implement controls to minimise:

- (a) Musculoskeletal injuries;
- (b) Repetitive strain injuries;
- (c) Poor workstation design;
- (d) Manual handling risks.

15. CONTRACTOR HEALTH AND SAFETY MANAGEMENT

All contractors performing work on behalf of the Municipality shall:

- (a) Comply with all applicable legislation;
- (b) Submit health and safety documentation;
- (c) Participate in contractor induction programmes;
- (d) Conduct risk assessments;
- (e) Provide competent supervision;
- (f) Maintain proof of compensation cover.

The Municipality shall monitor contractor compliance continuously.

16. PERSONAL PROTECTIVE EQUIPMENT

The Municipality shall:

- (a) Conduct PPE risk assessments;
- (b) Provide appropriate PPE at no cost to employees;
- (c) Maintain PPE issue registers;
- (d) Monitor PPE usage;
- (e) Inspect PPE periodically;
- (f) Replace defective PPE without unreasonable delay.
- (g) Employees shall use PPE correctly and report defects immediately.

16.1. Wearing of Personal Protective Clothing (PPC) and Equipment (PPE)

- (a) The Municipality shall identify various occupations in the job specification that require PPC /PPE to be worn by the staff members.
- (b) Each department requiring or using PPC / PPE shall draw up a list, updated annually, containing all categories, description, quantities per staff member, frequency of issue.
- (c) The lists shall be recommended for approval by the Health and Safety Officer and approved by Council or delegated authority.
- (d) Staff members shall be required to sign for the PPC / PPE, follow the procedure and undergo training required for correct usage, and to wear the prescribed PPC / PPE issued.

17. EMERGENCY PREPAREDNESS AND RESPONSE

The Municipality shall develop and maintain:

- (a) Emergency Response Plans;
- (b) Fire Evacuation Plans;
- (c) First Aid Arrangements;
- (d) Spill Response Procedures;
- (e) Disaster Response Procedures;
- (f) Emergency Contact Registers.

Emergency drills shall be conducted at least annually and records maintained.

18. INCIDENT AND INJURY REPORTING

All injuries and incidents shall be reported immediately or as soon as practically possible, for assessment, recording, or possibly investigation. The following measures shall be followed in case of injury on duty and in case of death while on duty:

18.1. Minor injury

- (a)** The injured staff member shall be taken to the relevant department's first aid station, to be attended to by a departmental First-Aider.
- (b)** The First Aider shall complete the first aid register indicating:
 - (i)** The name of the injured staff member;
 - (ii)** The nature of the injury; and
 - (iii)** Date and time of the injury, as well as the assistance given and material used.

18.2. Injury requiring medical attention

- (a)** For an injury that the attending First Aider or Supervisor believes requires the attention of a medical practitioner, it shall be brought by a supervisor to HRM Unit.
- (b)** The injured staff member shall bring along his / her ID (this is a legislative requirement of the Compensation Fund for a medical practitioner to treat an injured staff member with positive proof of identification).
- (c)** HRM Unit shall complete the necessary form for reporting the injury to the Compensation Fund, and a copy given to the staff member to be taken to the medical practitioner of her/his choice.
- (d)** Where the injured staff member unable to do so in person, the injured staff member or somebody else shall notify the HRM Unit as soon as possible of the injury, furnishing available details. Any incorrect details of the staff member should be corrected as soon as the correct information are available.

18.3. Serious injury or death

- (a)** The senior staff member of the relevant department at the scene shall:
 - (i)** Immediately get medical assistance;
 - (ii)** Inform the HRM Unit to arrange the completion of the forms as required;
 - (iii)** Inform relevant Head of Department of the incident, to ensure transport is immediately arranged to take the staff member to the nearest / most convenient medical centre / hospital for medical help;

- (iv) Make sure that nothing is disturbed or removed from the scene except for persons or things that may cause further injuries. Make notes, arrange for photos to be taken etc. as to give the most accurate account possible of what the scene looked like;
 - (v) Take the names, ID's, addresses etc. witnesses, take down short accounts from them and have it signed by the witness; and
 - (vi) Inform the head of department and furnish details to incorporate in the report to the Inspectorate of the Department of Employment and Labour.
- (b) The relevant Head of Department or his/her assignee, together with the Head of Corporate Services or his / her assignee, shall arrange to inform the next-of-kin of the injured or deceased staff member, ensuring that the message conveyed is factually correct and not based on speculation that may be incorrect with regrettable consequences.
 - (c) The relevant Head of Department or his/her assignee shall also liaise with the Council's media liaison personnel to provide them content for press statements or enquiries.
 - (d) The relevant Head of Department or his/her assignee, assisted by HRM Unit, shall also report to the Department of Employment and Labour any incident where a person at the workplace:
 - (i) Dies, is likely to die, or loses a limb or part of a limb, using telephone, or fax;
 - (ii) Becomes unconscious, or is likely to suffer a permanent physical defect, using telephone, or fax; and
 - (iii) Is injured, or ill so that is likely that he/she would be unable to recommence work for a period of at least fourteen (14) days, using prescribed form.
 - (e) Where any serious injury or death occur, the site where the accident occurred may not be disturbed without the consent of the SAPS or the Medical Practitioner, except for the removal of the persons involved, or to prevent further accidents.
 - (f) The relevant head of department shall also be responsible for the follow-up / subsequent investigations and further reports required by the Department of Employment and Labour. The Health and Safety Officer shall render assistance in this regard.

19. WELLNESS AND PSYCHOSOCIAL HEALTH

19.1. Employee Wellness

The Municipality recognises that occupational health includes psychological health and wellbeing. Reasonably practicable measures shall be implemented to address:

- (a) Workplace stress;
- (b) Burnout;
- (c) Workplace violence;

- (d) Harassment;
- (e) Bullying;
- (f) Substance abuse;
- (g) Employee wellness and support programmes.

20. MEDICAL SURVEILLANCE PROGRAMME

- 20.1. The Municipality shall develop a Medical Surveillance Programme used to identify and record the presence of any occupational diseases and the degree of exposure.
- 20.2. The information shall be used to ensure that the health of staff members shall not be compromised by placement in a particular job.
- 20.3. Staff members who have health conditions that could or would be compromised shall not be placed in high-risk areas.
- 20.4. General health information, not required for the job, is used to identify health needs and the health care that the individual would require.
- 20.5. A declaration shall be signed by the prospective staff member to accept the conditions of the Medical Surveillance Programme and any results of the testing required.
- 20.6. The following may apply under the programme:

- (a) Pre-employment examination (PEM)

Some staff members shall undergo pre-employment medical examination where the selection criteria include the risks involved as determined by the inherent job requirement. The results shall be kept confidential.

- (b) Periodic Screenings (PS)

Staff members working in specific areas or occupations shall undergo screening at various intervals, depending on the health risk profile to risk, e.g. drivers may be examined annually and a certificate of fitness issued, or staff members in malaria areas screened and given required vaccinations.

- (c) Transfer Screenings (TS)

Staff members are only screened for the job they are initially placed in. This means that they shall not necessarily be suitable to work in another area, except if they are required to be multi-skilled and work in all areas. Thus, any staff member requiring a transfer would first undergo an assessment to ensure suitability.

21. OCCUPATIONAL HEALTH MONITORING

Occupational health monitoring may include:

- (a) Noise exposure monitoring;
- (b) Dust exposure monitoring;
- (c) Chemical exposure monitoring;
- (d) Ergonomic assessments;
- (e) Heat stress monitoring;
- (f) Biological monitoring where applicable.

22. HEALTH AND SAFETY PROCEDURES

- (a) Occupational Health and Safety Officer shall make regular inspections and hold regular safety meetings with management to plan and implement further improvements in the safety programme.
- (b) Any wilful or habitual violation of safety rules shall be considered cause for disciplinary action.
- (c) Staff members are encouraged to report unsafe conditions or hazards immediately to supervisors or to a member of the safety committee, and to give earnest consideration to the rules of safety presented on poster signs, during discussions with supervisors, on departmental poster rules, and regulations published in the safety booklets.

22.1. The following are important procedures:

- (a) **Accident reporting:** Any injury at work, no matter how small, shall be reported immediately to the supervisor and receive first aid attention.
- (b) **Specific safety rules and guidelines:** To ensure one's safety, and that of co-workers, the following rules and guidelines shall be observed:
 - (i) Observe and practice the safety procedures established for the job.
 - (ii) In case of sickness or injury, no matter how slight, report to the supervisor. In no case shall a staff member treat his / her own or someone else's injuries or attempt to remove foreign particles from the eye.
 - (iii) In case of injury resulting in possible fracture to legs, back, or neck, or any accident resulting in an unconscious condition, or a severe head injury, the staff member shall not be moved until medical attention has been given by authorised personnel.
 - (iv) Where required, always wear protective equipment, such as goggles, safety glasses, masks, gloves, hair nets, etc.
 - (v) Safety equipment such as restraints, pull backs, and two-hand devices are designed for protection, and staff members shall adjust them to fit.
 - (vi) Pile materials, skids, bins, boxes, or other equipment so as not to block aisles, exits, fire-fighting equipment, electric lighting or power panel, valves, etc. Fire doors and aisles must be kept clear.

- (vii) Observe smoking regulations.
- (viii) Shut down the machine before cleaning, repairing, or leaving.
- (ix) Do not tamper with electric controls or switches.
- (x) Do not operate machines or equipment until properly instructed and authorised to do so by the supervisor.
- (xi) Do not engage in such other practices as may be inconsistent with ordinary and reasonable common sense safety rules.
- (xii) Use designated passages when moving from one place to another; never take hazardous shortcuts.
- (xiii) Do not adjust, clean, or oil moving machinery.
- (xiv) Keep machine guards in their intended place.
- (xv) Do not throw objects.
- (xvi) Clean up spilled liquid, oil, or grease immediately.
- (xvii) Place trash and paper in proper containers and not in cans provided for cigarette butts.
- (xviii) Wear hard sole shoes and appropriate clothing. Shorts or mini dresses may not be permitted in most work environments.
- (xix) Lift properly, use legs, not the back. For heavier loads, ask for assistance.
- (xx) Report any unsafe condition or acts to the supervisor.
- (xxi) Tow motors and lift trucks shall be operated only by authorised personnel. Walk-type lift trucks shall not be ridden and only the operator is permitted to ride the tow motors. Do not exceed a speed that is safe for existing conditions.
- (xxii) Running and horseplay are strictly forbidden.
- (xxiii) Do not block access to fire extinguishers.
- (xxiv) Use compressed air only for the job for which it is intended. Do not clean own clothes with it and do not play with it.
- (xxv) Do not wear loose clothing or jewellery around machinery. It may catch on moving equipment and cause a serious injury.

(xxvi) Never distract the attention of another staff member, as this might cause him / her to be injured. If necessary to get the attention of another staff member, wait until it can be done safely..

(xxvii) Keep the work area clean

(xxviii) Help to prevent accidents.

(c) **Safety checklist:** It shall be every staff member's responsibility to be on the lookout for possible hazards and report, for instance, the conditions on the following list or any other possible hazardous situation to the supervisor immediately:

- (i) Slippery floors and walkways.
- (ii) Tripping hazards, such as hose links, piping, etc.
- (iii) Missing (or inoperative) entrance and exit signs and lighting.
- (iv) Poorly lighted stairs.
- (v) Loose handrails or guard rails.
- (vi) Loose or broken windows.
- (vii) Dangerously piled supplies or equipment.
- (viii) Open or broken windows.
- (ix) Unlocked doors and gates.
- (x) Electrical equipment left operating.
- (xi) Open doors on electrical panels.
- (xii) Leaks of steam, water, oil, etc.
- (xiii) Blocked aisles.
- (xiv) Blocked fire extinguishers.
- (xv) Blocked fire doors.
- (xvi) Evidence of any equipment running hot or overheating.
- (xvii) Oily rags.
- (xviii) Evidence of smoking in non-smoking areas.
- (xix) Roof leaks.

- (xx) Directional or warning signs not in place.
- (xxi) Safety devices not operating properly.
- (xxii) Machine, power transmission, or drive guards missing, damaged, loose, or improperly placed.
- (d) **Safety equipment:** The supervisor shall see that staff members receive the protective clothing and equipment required for the job, use them as instructed and take care of them, and are charged for loss or destruction of these articles only when it occurs through negligence.
- (e) **Safety shoes:** The Municipality shall designate which jobs and work areas require safety shoes, where under no circumstances shall a staff member be permitted to work in sandals or open-toe shoes. These shoes may be supplied by the Municipality as tools of the trade.
- (f) **Safety glasses:** Wearing safety glasses where designated shall be mandatory.
- (g) **Seat belts:** All staff members shall use seat belts and shoulder restraints (if available) whenever they operate a vehicle on the Municipality business. The driver is responsible for ensuring that all passengers are buckled up.
- (h) **Good housekeeping.** The work location shall be kept clean and orderly. Keep machines and other objects out of the centre of aisles. Place trash in the proper receptacles. Stock shelves carefully so items would not fall over upon contact. The following shall be observed, where applicable:
 - (i) **Ownership:** All issues of equipment remain the property of the Municipality and shall be marked in a way that the date of issue can be determined. When an item is replaced, it shall be taken in and subsequently destroyed.
 - (ii) **Wear and use of issues:** Staff members are compelled to wear and use the relevant issues. Supervisors, Occupational Health Safety Officers and safety representatives shall continuously check on staff members and report deviations to the relevant Head of Department and the Municipal Manager. No staff member may use or wear issues in their private time or for private use.
 - (iii) **Cleaning:** Cleaning, washing and ironing of issues are the responsibility of the staff member.
 - (iv) **Undertaking in writing:** All staff members shall undertake in writing to wear and use all issues, before an issue can take place.
 - (v) **Termination of service:** When a staff member leaves the Municipality's service, managers shall see to the return or retaining of issues issued for a specific cycle as well as recovering of outstanding monies in collaboration with the HRM Unit, as determined in the staff member's service contract.

- (vi) Induction training: new staff members shall be properly informed of the contents of this policy and shall sign to acknowledge receipt of induction thereon.
- (vii) Frequency / terms of issue: Issues of overalls, etc. shall be based on the principle of as and when needed and shall therefore only be replaced when worn out. These schedules serve as determination of which equipment and clothing shall be issued, the quantities that shall be issued as well as the minimum life expectancy of the items issued. Proof that the items are worn out or the returning of worn-out items is compulsory before a new issue can / may be made.
- (viii) Responsibility for issues: Staff members who negligently lose or damage their issues shall be held responsible.

22.2. Working when it rains

- (a) Every staff member who works in the open-air shall wear suitable protective clothing on any working day during which it rains. Depending on the level, rate or concentration of the rainfall, the supervisor concerned may require staff members who work in the open air to continue working whilst it rains, provided they wear suitable protective clothing.
- (b) The supervisor concerned shall evaluate the rainfall level, extent, concentration and the effect it has on the safety, health and qualitative production of staff members working in the rain. Should the supervisor be of the view that the level, rate or concentration of the rainfall affects the safety, health, effectiveness or qualitative production of the staff members, he / she shall order work be abandoned forthwith and order such staff members to move to a suitable place identified by the supervisor where there is shelter.
- (c) Should the supervisor upon his / her assessment of the weather conditions be of the view that there is slim and / or no prospects of the stoppage of rainfall, he / she may instruct the staff members to abandon work and return to the relevant depot, workshop or plant.
- (d) Any staff member removed from a worksite in the open-air due to rain may be expected to perform other duties at the depot, workshop or plant, which shall not expose him / her to rain.

23. MUNICIPAL HIGH-RISK OPERATIONS

23.1. High-Risk Municipal Activities

Specific risk management measures shall be developed for:

- (a) Water and Wastewater Services;
- (b) Electricity Services;
- (c) Roads and Stormwater Operations;
- (d) Solid Waste Facilities;
- (e) Parks and Recreational Services;
- (f) Traffic and Law Enforcement Services;

- (g) Cemeteries;
- (h) Fleet Operations;
- (i) EPWP Project Sites;
- (j) Contractors;
- (k) Temporary Employees.

24. INCIDENT REPORTING AND INVESTIGATION

24.1. Incident Management

All incidents, near misses, injuries, occupational diseases and property damage events shall be:

- (a) Reported immediately;
- (b) Investigated by competent persons;
- (c) Recorded;
- (d) Analysed to identify root causes;
- (e) Corrected through preventative actions.

Reportable incidents shall be reported to the Department of Employment and Labour and COIDA authorities within prescribed timeframes.

25. MONITORING AND AUDIT

25.1. Monitoring and Evaluation

The Municipality shall undertake:

- (a) Internal inspections;
- (b) Compliance audits;
- (c) Risk review assessments;
- (d) Management review meetings;
- (e) Performance monitoring against established objectives.
- (f) Corrective actions shall be tracked until closure.

26. NON-COMPLIANCE

Failure to comply with this Policy may result in:

- (a) Corrective action;
- (b) Formal counselling;
- (c) Disciplinary action;
- (d) Removal from the workplace;
- (e) Suspension of contractor activities;
- (f) Other actions permissible in law.

27. POLICY REVIEW

This Policy shall be reviewed:

- (a) Every three (3) years;
- (b) Following significant legislative amendments;
- (c) Following major incidents or fatalities;
- (d) Following Department of Employment and Labour directives;
- (e) Following audit findings requiring amendment.

28. POLICY APPROVAL

- 28.1. This policy shall be implemented and effective once approved by Council.
- 28.2. Non-compliance to the stipulations contained in this policy shall be regarded as breach of Code of Conduct, which shall be dealt with in terms of the Code of Conduct.
- 28.3. Head of Corporate Services shall carry out the monitoring and evaluation of the policy's implementation.

Approved by Council on	
Resolution No	
Signature (Municipal Manager)	
Date	

SKILLS DEVELOPMENT POLICY

[Draw your reader in with an engaging abstract. It is typically a short summary of the document. When you're ready to add your content, just click here and start typing.]

HR POLICY

1. PREAMBLE

A skills development policy aligned to the Municipality's goals affords opportunities to benefit from better co-ordination and alignment of development initiatives. The Municipality commits to provide skills development to all staff members on an equal opportunity basis.

2. PURPOSE

The purpose of this policy is:

- 2.1** To ensure that skills development occur in a coherent and structured manner;
- 2.2** To provide clear alignment of the strategic plan, National Skills Development Strategy, and other internal Human Resource policies;
- 2.3** To facilitate access to appropriate skills development;
- 2.4** To support personal development plans and career development;
- 2.5** To support the Municipality's succession planning; and
- 2.6** To promote and facilitate participation of unemployed learners in learnerships.

3. SCOPE OF APPLICATION

This policy applies to all staff members of the Municipality, learners in cases of learnership programmes for students who are not staff members, and interns, where applicable.

4. LEGISLATIVE AND POLICY FRAMEWORK

- Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996)
- Municipal Systems Act, 2000 (Act No. 32 of 2000)
- Municipal Structures Act, 1998 (Act No. 117 of 1998)
- Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
- Labour Relations Act, 1995 (Act No. 66 of 1995)
- Employment Equity, 1998 (Act No. 55 of 1998)
- Skills Development Act, (Act No. 97 of 1998)
- Local Government: Regulations on appointment and conditions of employment of senior managers, 2014
- Local Government: Municipal Staff Regulations, 2021
- Local Government: Guidelines for the Implementation of the Municipal Staff Regulations, 2021
- Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997)
- Occupational Health and Safety Act, 1993 (Act No. 85 of 1993)
- National Skills Development Strategy
- National Qualifications Framework
- South African Qualifications Authority Act, 1995 (Act No. 58 of 1995)
- Compensation for Occupational Injuries and Diseases Act, 1993 (Act No. 130 of 1993)

- Skills Development Levies Act, 1999 (Act No. 9 of 1999)
- National Youth Commission Act, 1996 (Act No. 19 of 1996)

5. DEFINITIONS

All terminology used in this policy shall bear the same meaning as in the Regulations or applicable legislation, or as defined and / or explained in the Glossary of Terminology in the Human Resources Policies Manual.

6. PROBLEM STATEMENT

[Unique to each Municipality's situation: state prevailing problems that the policy shall regulates and provide framework for managing them]

7. POLICY PROVISIONS

7.1 Principles of skills development

7.1.1 Skills development shall –

- (a)** support the achievement of the Municipality's goals set out in the Integrated Development Plan by providing critical skills that ensure the delivery of quality services;
- (b)** promote the development and retention of competent Municipal staff, including the development of technical, professional and specialist staff who have the required qualifications and skills;
- (c)** support the employment equity objectives of the Municipality;
- (d)** be based on high quality provision and effective workplace learning and development practices, including coaching, mentoring, on-the-job learning, and opportunities for the practical application of skills in the workplace;
- (e)** seek to continuously improve its results and the returns on learning investments, by defining measures of success, conducting regular evaluations, and improving the impact of learning, training and development; and
- (f)** be designed to support and reinforce other capacity building programmes in the Municipality.

7.1.2 A staff member shall take responsibility for his or her development and own career growth.

7.1.3 The Municipality shall support its staff members by –

- (a)** clarifying the skills required for jobs, identifying relevant skills needs and developing opportunities to satisfy the skills needs;

- (b) identifying new skills and knowledge required by staff to support their career growth and progression;
- (c) creating learning opportunities that will allow their staff to develop the skills and expertise to enable them to compete effectively for placement in new or vacant posts; and
- (d) ensuring that skills development is a KPA in senior managers' and supervisors' performance agreements. This is aimed at promoting career development through consultations with staff members.

7.1.4 The skills development process shall involve planning, skills assessment, implementation, and review.

7.2 Skills development planning

7.2.1 Alignment to strategic planning cycles

The determination of Municipal skills needs, priorities and budgets shall be –

- (a) developed once every five years at the commencement of the integrated development planning process, and shall be reviewed annually thereafter; and
- (b) aligned to the strategic planning cycles associated with the –
 - (i) Integrated Development Plan;
 - (ii) Municipal budget;
 - (iii) human resource planning; and
 - (iv) performance management cycle.

7.2.2 Determination of skills needs

Skills needs in the Municipality shall be determined by conducting –

- (a) skills needs analysis, in which the Municipality shall identify skills needs at Municipal and department levels based on critical roles and job categories and associated competencies; and
- (b) a staff skills audit, which shall identify skills needs for each staff member based on specific competency needs associated with current roles and future career aspirations.

7.2.3 Skills needs analysis

- (a)** The Municipality shall conduct a skills needs analysis that analyses the Municipality's skills needs and assesses the skills constraints on service delivery in the Municipality as a whole and in each department or function.
- (b)** The skills needs analysis shall identify the priority skills needs, which when effectively developed, will have a marked impact on the Municipality's performance.
- (c)** The process of identifying the skills needs shall –
 - (i)** be guided by the critical and scarce skills lists for the sector published by the Minister for Higher Education and Training and the Local Government: Competency Framework for Occupational Streams as contained in Annexure A of the Municipal Staff Regulations.
 - (ii)** take into account the related institutional capacity needs and workplace skills plan of the Municipality; and
 - (iii)** cover all major roles in the Municipality, including –
 - (aa)* management and leadership roles that –
 - (1) require strategic and analytical functions;
 - (2) involve a relatively high degree of discretionary decision-making;
 - (3) have a relatively high level of risk associated with decisions made; or
 - (4) require long lead times (2+ years) to develop the qualifications and a further time (3+ years) to develop the experience required to be able to perform competently.
 - (bb)* technical, specialist, professional and administrative roles; and
 - (cc)* specified priority skills needs.
- (d)** The skills needs analysis shall be based on –
 - (i)** a strategic evaluation of skills needs that have constrained the service delivery and performance of the Municipality and each of its departments or functions in the current year;

- (ii) a review of community feedback information and an assessment as to whether a lack of skills has contributed to the shortcomings in respect of service delivery;
- (iii) a review of the effectiveness of the implementation of previous priority skills development programmes and interventions; and
- (iv) an analysis of individual staff member personal development plans to identify common skills needs across job categories.

7.2.4 Staff skills audit

- (a) The Municipality shall conduct a skills analysis using programmes or systems determined by the Minister to ascertain the skills needs of staff members in respect of their current roles.
- (b) A skills audit may comprise –
 - (i) biographical audits, which includes information on the educational qualifications and experience of the staff member;
 - (ii) perception based assessments; and
 - (iii) evidence based assessments, including assessments using psychometric instruments.
- (c) A skills audit shall be conducted once every five-years within 24 months from the election of the new council of a municipality.

7.2.5 Recognition of prior learning assessment

- (a) Recognition of prior learning assessment determine a staff member's skills and knowledge acquired through formal or informal training conducted by industry or educational institutions, work experience and on-the-job training.
- (b) Recognition of prior learning assessment shall be conducted –
 - (i) by service providers that are accredited by the relevant Education and Training Quality Assurance Body; and
 - (ii) in line with the provisions of the National Qualifications Framework established in terms of the National Qualifications Framework Act.

7.2.6 Personal development plans

- (a) Every staff member shall have a personal development plan that sets out the strategies to –

- (i) address the staff member's development needs and specific skills to be developed for their current roles arising from the skills audit, as well as the learning interventions required to build these skills; and
 - (ii) develop new skills and provide exposure to new areas of work, which are aligned to the municipality's strategic objectives.
- (b) The personal development plan shall take account of the skills audit and the requirements of the performance management system.
- (c) A staff member may only undergo training that is –
 - (i) contained in personal development plan; or
 - (ii) approved by the municipal manager or his or her delegate.

7.2.7 Workplace skills plan

- (a) The Municipality shall develop a workplace skills plan arising from the outcomes of institutional skills needs analysis and the individual skills audits.
- (b) The workplace skills plan shall include –
 - (i) the priority skills needs for the Municipality and each department or function;
 - (ii) the associated interventions that the Municipality intends conducting; and
 - (iii) an aggregation of the learning and development initiatives from staff members' personal development plans.
- (c) The workplace skills plan shall be included in the Municipality's Integrated Development Plan.
- (d) The municipality shall submit a completed workplace skills plan to the LGSETA on 30 April of each year.

7.2.8 Budgeting for skills development

- (a) The Municipality shall establish a skills development budget that provides funding for the priority skills needs identified in the workplace skills plan.
- (b) Funding for training and development of staff will derive from –
 - (i) the Municipality's own training budget;

- (ii) the skills development levies as prescribed in terms of Skills Development Levies Act 9 of 1999;
- (iii) discretionary and mandatory grants received from LGSETA; and
- (iv) provincial and national government capacity building grants.

7.3 Implementing skills development

7.3.1 Types of skills development programmes

The Municipality shall focus on developing priority skills through –

- (a) structured learning programmes, which shall include learnerships, apprenticeships, technicians-in-training programmes, and graduates-in-training programmes;
- (b) structured on-the-job learning and development, which may include –
 - (i) professional coaching of staff members by an external or internal expert coach where such capacity exists;
 - (ii) coaching of staff members by supervisors, including guiding a staff member to develop new skills;
 - (iii) mentoring staff members to acquire technical, professional or specialist skills, which may include structured mentorship programmes;
 - (iv) the creation of work exposure opportunities that may accelerate learning and or skills development, including –
 - (aa) allocating staff members to a specific project;
 - (bb) seconding a staff member to another department or work area to increase the staff member's exposure to other work processes and systems;
 - (cc) increasing the responsibilities allocated to a staff member;
 - (dd) rotating staff members through the full range of activities of a particular process or department; and
 - (ee) work shadowing, where a staff member is given the opportunity to observe a more senior professional or manager at work, enabling the staff member to understand more complex and challenging roles in a structured and secure manner; and
- (c) professional development programmes.

7.3.2 Succession planning

The Municipality shall develop future managers in order to ensure seamless succession of competent leaders, as follows:

- (a)** Carry out a potential staff member search and matching through -
 - (i)** nomination of staff members who are considered for succession planning, ensuring representation of qualified women, Black people, and staff members with disabilities;
 - (ii)** nomination criteria that include staff member who –
 - (aa)* show an interest to be nominated;
 - (bb)* are able to work without supervision;
 - (cc)* show a commitment to deliver beyond what is required;
 - (dd)* display consistent high performance in their duties, in attaining targets, and with a rating scored at outstanding level; and
 - (ee)* demonstrate potential to operate at a high level.
- (b)** Create a succession pool of staff members who demonstrate desirable values, behaviour and competencies to be potential successors, and -
 - (i)** where a number of jobs are of similar type and need similar skills, the number of potential successors to the succession pool shall be increased; and
 - (ii)** nominate two (2) or more staff members for possible succession per post to cater for natural attrition / turnover.
- (c)** Enter formal agreements with staff members earmarked for succession planning to protect the interests of both the staff member and the Municipality. The agreement shall outline the following:
 - (i)** Staff members shall not be guaranteed appointments in posts that they are prepared for, and shall have to compete for the posts when advertised;
 - (ii)** The succession period for each successor shall range from six (6) to twelve (12) months; and
 - (iii)** A successor who has failed to make an impression during the interviews shall not be guaranteed a stay in the programme.

- (d) Consultants contracted to the Municipality shall be obliged to act as mentors to nominated staff members for skill transfer during contract duration.
- (e) Successors shall have properly designed career paths to ensure that they gain most appropriate experience for their future roles.

7.3.3 Obligations of the Municipality

- (a) Supervisors shall ensure the development of staff members through re-allocation, rotation and secondment of staff members across functions within the Municipality with due regard to service delivery requirements, where applicable.
- (b) The Municipality shall ensure the effective management of the quality of learning delivery, especially that provided by external training providers.
- (c) Supervisors shall be encouraged to gain coaching skills and shall actively coach and support the development of staff members who report to them.
- (d) The Municipality shall prioritise the appointment of mentors who are experts in their fields to support structured skills transfers in order to achieve the required specialist and technical skills for priority roles.

7.4 Evaluating skills development quality and impact

7.4.1 The Municipality shall –

- (a) conduct regular evaluations of the workplace skills plan and personal development plans, as well as their implementation; and
- (b) adjust its learning programmes to improve its effectiveness, including the impact on reducing the skills constraint on service delivery.

7.4.2 The Municipality shall ensure that –

- (a) every supervisor reports annually on progress on implementing staff personal development plans and the other programmes contained in the workplace skills plan;
- (b) the effect of implementing personal development plans for staff is evaluated;
- (c) evaluations, using standard benchmarks determined by the Minister, respond to priority learning programmes, and contribute to the development of skills which result in improved performance and service delivery; and
- (d) regular skills development reports and evaluation results are –

- (i) integrated into the wider capacity building initiatives within the Municipality; and
- (ii) reported to the relevant provincial and national capacity building structures.

7.5 Payment for skills development programmes

- 7.5.1** The Municipality may agree to pay full or part payment for a staff member's learning programme and for reasonable travel and accommodation expenses on receipt of official proof of the structured learning programme.
- 7.5.2** Where the Municipality agrees to pay for a learning programme, the staff member shall be required to work for the Municipality for a reasonable period after the completion of the programme, failing which the staff member shall pay back the costs, or part of the costs, associated with the programme.
- 7.5.3** Despite clause 7.5.1, if a staff member fails to attend or fails a learning programme, the Municipality shall recover the costs associated with the programme after complying with Section 34 of the Basic Conditions of Employment Act.

7.6 Roles and responsibilities

7.6.1 A staff member shall –

- (a) actively manage their own development, whether for their current role or for their future career opportunities, based on their personal development plan
- ;
- (b) participate actively in skills audits;
- (c) develop and reflect on their personal development plans with their supervisor;
- (d) commit to development that coincides with the Municipality's priority skills;
- (e) participate actively in all forms of learning, training and development which will assist the staff member to meet agreed needs;
- (f) stay abreast of and apply new knowledge and skills in their field of expertise; and
- (g) provide feedback on the outcomes, effectiveness and relevance of training and development received.

7.6.2 A supervisor shall –

- (a) link skills development to the priorities of their function, the integrated development plan and to the outcomes of the performance management process;
- (b) monitor skills needs and constraints that have, or may have, a major impact on the achievement of their objectives and report on these during the institutional skills needs analysis process;
- (c) develop, report on and review progress with the personal development plans of the staff members who report to the supervisor or supervisor;
- (d) ensure that development proposed in the personal development plans of the staff members who report to the supervisor is relevant to the functions of the Municipality;
- (e) provide coaching to and support for the development of staff members;
- (f) provide input into the content of training programmes, if relevant;
- (g) allow their subordinates time off for training, as agreed in training schedules and plans; and
- (h) actively facilitate the application of learning back on the job.

7.6.3 The Skills Development Facilitator shall –

- (a) facilitate the adoption of the Workplace Skills Plan, including liaising with the registered trade unions;
- (b) facilitate the implementation of skills development programmes with supervisors, staff members and external training providers; and
- (c) liaise with the LGSETA and ensure that the Municipality meets all the requirements of the LGSETA.

7.6.4 The Chief Financial Officer shall ensure that proof is provided to the LGSETA that all funds obtained from the LGSETA and the 1% budgeted towards skills development have been used for skills development purposes.

7.6.5 The Training Committee shall –

- (a) be chaired by a senior manager;
- (b) have an equal number of managers and representatives of staff;
- (c) include the Integrated Development Planning Manager, the Skills Development Facilitator, the Manager responsible for human resources, individual and institutional performance managers, and the Chief Financial Officer, as representatives of the Municipality;

- (d) include representatives of the registered trade unions recognised by the Municipality as representatives of staff members or, in their absence, staff members who are representative of the Municipality's staff as a whole; and
- (e) consult, and make recommendations to the Municipal Council, on –
 - (i) proposed improvements to skills audit processes;
 - (ii) findings and priorities emerging from the skills audit presented by management;
 - (iii) the draft workplace skills plan;
 - (iv) management's regular skills development report; and
 - (v) skills development policy of the Municipality.

8. POLICY MONITORING AND EVALUATION

- 8.1** This policy shall be implemented and effective once recommended by the Local Labour Forum and approved by Council.
- 8.2** Non-compliance to the stipulations contained in this policy shall be regarded as breach of Code of Conduct, which shall be dealt with in terms of the Code of Conduct.
- 8.3** Head of Corporate Services shall carry out the monitoring and evaluation of the policy's implementation.

9. POLICY APPROVAL

This policy was formulated by HR Management in consultation in the Local Labour Forum.

Authorised by Municipal Manager:

Signature: _____ Date:

Recommended by Portfolio Committee
on Corporate Services:

Signature:

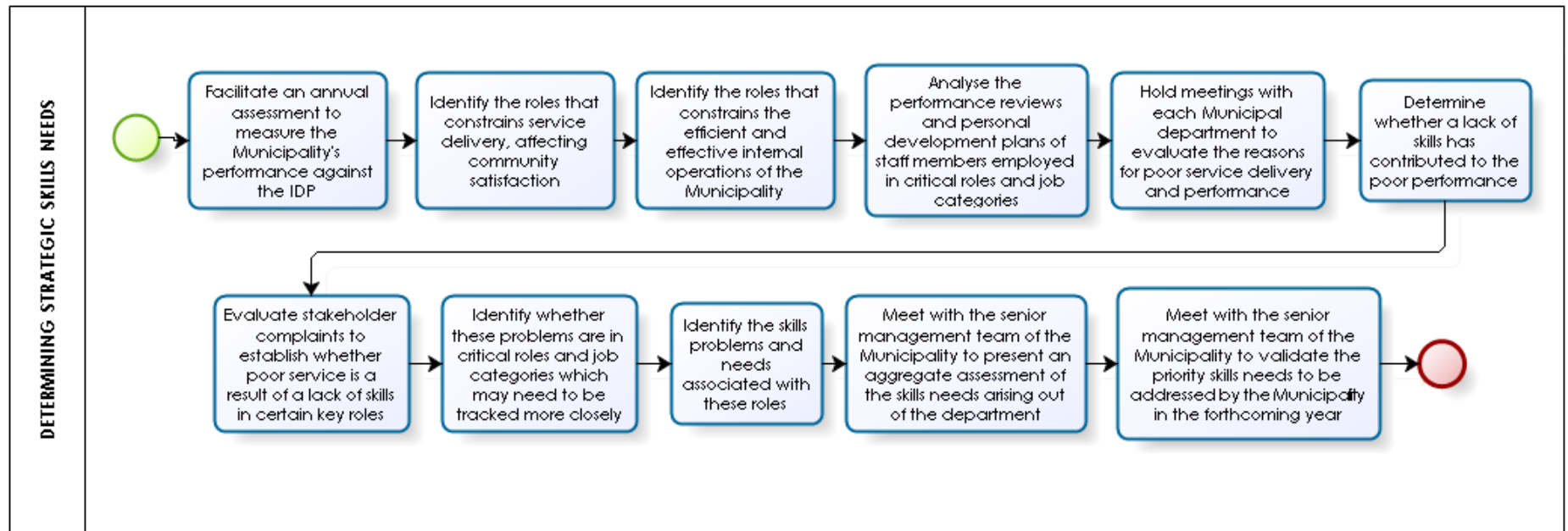
_____ Date: _____

Approved by Municipal Council:

Signature: _____ Date:

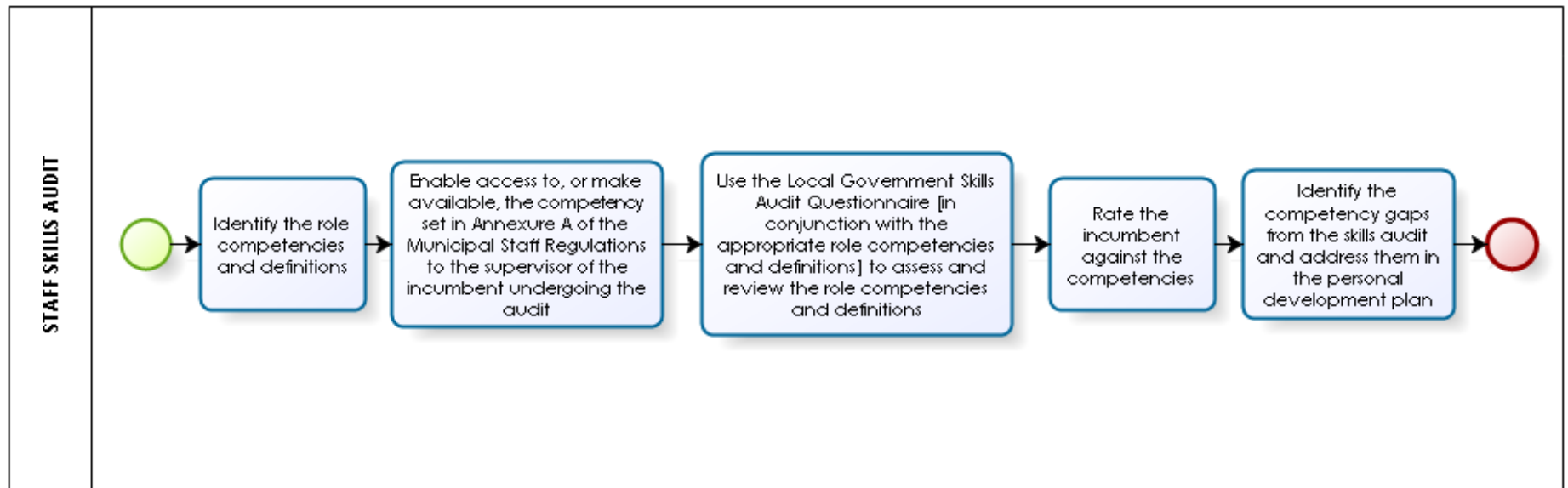
ANNEXURE A: DETERMINING STRATEGIC SKILLS NEEDS

DETERMINING STRATEGIC SKILLS NEEDS				
NO.	PROCEDURE STEPS	ACTORS	AVERAGE TIME TAKEN PER TRANSACTION	AVERAGE TRANSACTIONS PER MONTH (OR YEAR)
1.	Facilitate an annual assessment to measure the Municipality's performance against the IDP			
2.	Identify the roles that constrains service delivery, affecting community satisfaction			
3.	Identify the roles that constrains the efficient and effective internal operations of the Municipality			
4.	Analyse the performance reviews and personal development plans of staff members employed in critical roles and job categories			
5.	Hold meetings with each Municipal department to evaluate the reasons for poor service delivery and performance			
6.	Determine whether a lack of skills has contributed to the poor performance			
7.	Evaluate stakeholder complaints to establish whether poor service is a result of a lack of skills in certain key roles			
8.	Identify whether these problems are in critical roles and job categories which may need to be tracked more closely			
9.	Identify the skills problems and needs associated with these roles			
10.	Meet with the senior management team of the Municipality to present an aggregate assessment of the skills needs arising out of the department			
11.	Meet with the senior management team of the Municipality to validate the priority skills needs to be addressed by the Municipality in the forthcoming year			



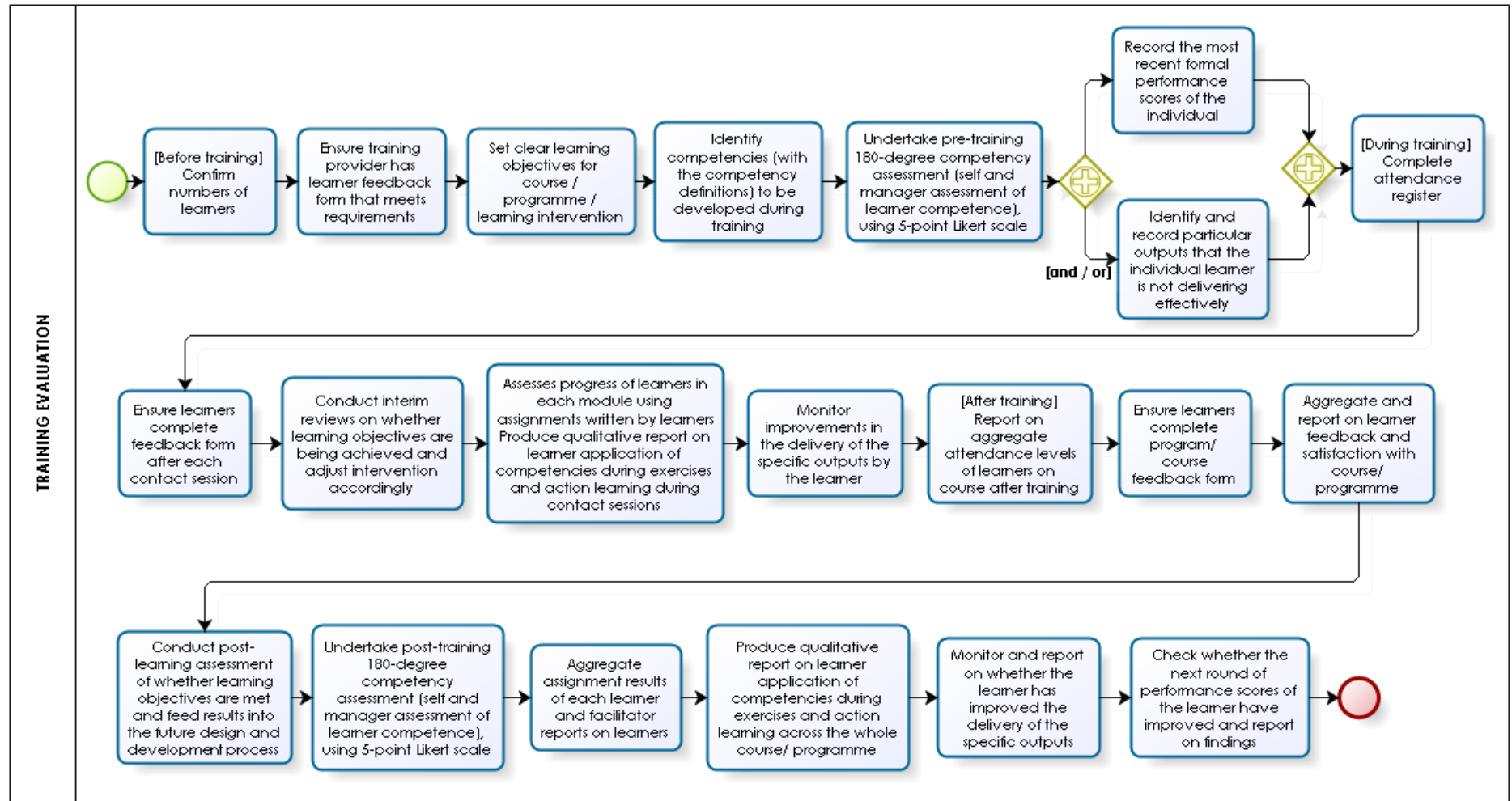
ANNEXURE B: STAFF SKILLS AUDIT

STAFF SKILLS AUDIT				
NO.	PROCEDURE STEPS	ACTORS	AVERAGE TIME TAKEN PER TRANSACTION	AVERAGE TRANSACTIONS PER MONTH (OR YEAR)
1.	Identify the role competencies and definitions			
2.	Enable access to, or make available, the competency set in Annexure A of the Municipal Staff Regulations to the supervisor of the incumbent undergoing the audit			
3.	Use the Local Government Skills Audit Questionnaire [in conjunction with the appropriate role competencies and definitions] to assess and review the role competencies and definitions			
4.	Rate the incumbent against the competencies			
5.	Identify the competency gaps from the skills audit and address them in the personal development plan			



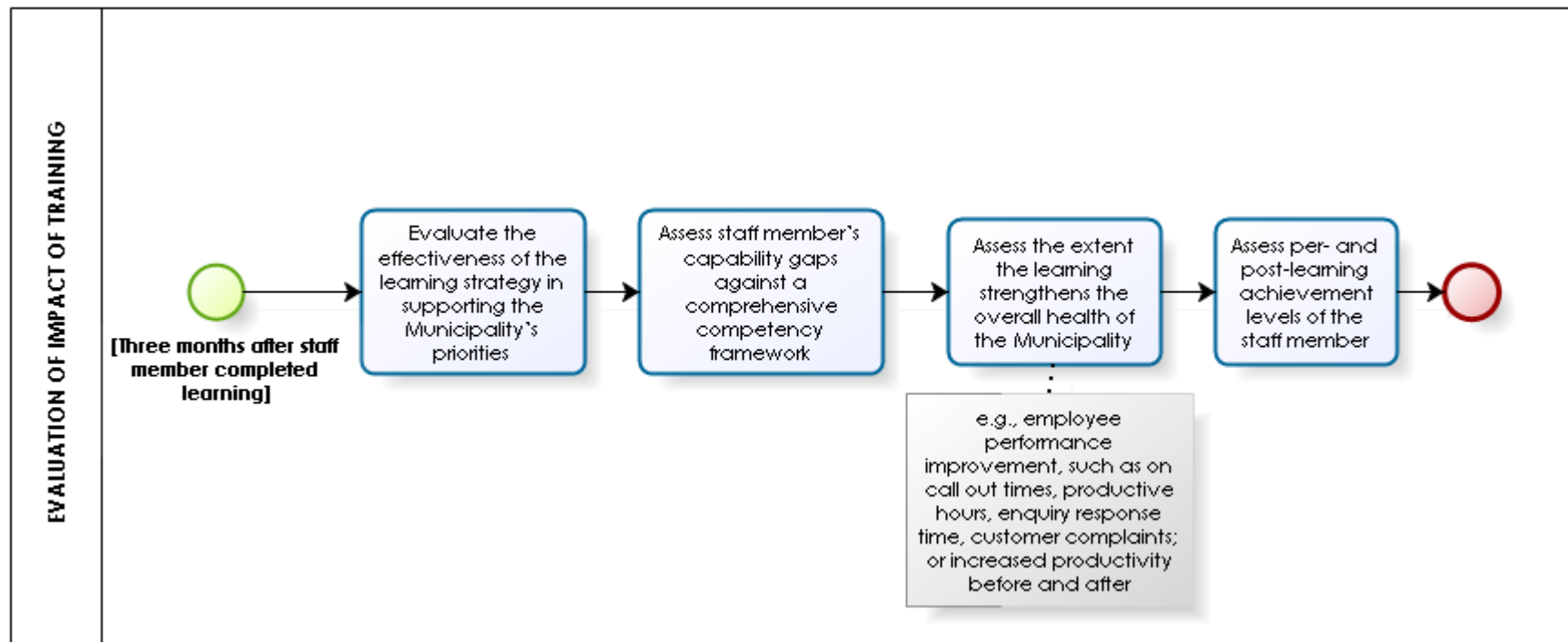
ANNEXURE C: TRAINING EVALUATION

TRAINING EVALUATION				
NO.	PROCEDURE STEPS	ACTORS	AVERAGE TIME TAKEN PER TRANSACTION	AVERAGE TRANSACTIONS PER MONTH (OR YEAR)
1.	[Before training] Confirm numbers of learners			
2.	Ensure training provider has learner feedback form that meets requirements			
3.	Set clear learning objectives for course / programme / learning intervention			
4.	Identify competencies (<i>with the competency definitions</i>) to be developed during training			
5.	Undertake pre-training 180-degree competency assessment (<i>self and manager assessment of learner competence</i>), using 5-point Likert scale			
6.	Record the most recent formal performance scores of the individual			
7.	[and / or] Identify and record particular outputs that the individual learner is not delivering effectively			
8.	[During training] Complete attendance register			
9.	Ensure learners complete feedback form after each contact session			
10.	Conduct interim reviews on whether learning objectives are being achieved and adjust intervention accordingly			
11.	Assesses progress of learners in each module using assignments written by learners Produce qualitative report on learner application of competencies during exercises and action learning during contact sessions			
12.	Monitor improvements in the delivery of the specific outputs by the learner			
13.	[After training] Report on aggregate attendance levels of learners on course after training			
14.	Ensure learners complete program/ course feedback form			
15.	Aggregate and report on learner feedback and satisfaction with course/ programme			
16.	Conduct post-learning assessment of whether learning objectives are met and feed results into the future design and development processes			
17.	Undertake post-training 180-degree competency assessment (<i>self and manager assessment of learner competence</i>), using 5-point Likert scale			
18.	Aggregate assignment results of each learner and facilitator reports on learners			
19.	Produce qualitative report on learner application of competencies during exercises and action learning across the whole course/ programme			
20.	Monitor and report on whether the learner has improved the delivery of the specific outputs			
21.	Check whether the next round of performance scores of the learner have improved and report on findings			



ANNEXURE D: EVALUATION OF IMPACT OF TRAINING

EVALUATION OF IMPACT OF TRAINING				
NO.	PROCEDURE STEPS	ACTORS	AVERAGE TIME TAKEN PER TRANSACTION	AVERAGE TRANSACTIONS PER MONTH (OR YEAR)
1.	<i>[Three months after staff member completed learning]</i> Evaluate the effectiveness of the learning strategy in supporting the Municipality's priorities			
2.	Assess staff member's capability gaps against a comprehensive competency framework			
3.	Assess the extent the learning strengthens the overall health of the Municipality <i>[e.g., staff member performance improvement, such as on call out times, productive hours, enquiry response time, customer complaints; or increased productivity before and after]</i>			
4.	Assess per- and post-learning achievement levels of the staff member			



ANNEXURE E: PERSONAL DEVELOPMENT PLAN

By completing a Personal Development Plan (PDP), a staff member takes charge of his or her own learning. A Personal Development Plan (PDP) enables learners to identify key areas of learning and development that will enable them to either acquire new or develop existing skills and behavioural attributes

BIOGRAPHICAL INFORMATION

This is the Personal Development Plan of:

Surname	
Name	
Post	
Division	

Personal details:

Identity Number	
Age	
Gender	
Race	
Disability	
Home Language	

Qualifications:

Please specify all formal qualifications obtained, as well as the NQF level of each qualification. Where study is completed, indicate the period of study. Where study is ongoing, indicate the start date of study as well as the possible date of completion.

Qualification	
NQF Level	
Institution	
Period of study	
Degree (s) or Diploma (s) obtained	

Qualification	
NQF Level	
Institution	
Period of study	
Degree (s) or Diploma (s) obtained	

Experience:

Please indicate all relevant work experience within and outside your current organisation. Please specify previous employers, positions held and period of employment.

Employer	Dates (from – to)	Position held

Training and Development:

Please list significant other training and development courses or programmes you have attended.
Please add any certification awarded if applicable.

Training and Development courses	Dates of training	Certification (if applicable)

POST REQUIREMENTS**1. Entry Level Requirements**

The entry requirements of the post are contained in the table below

Qualifications required for post		NQF Level		Qualification status/year obtained	

2. Role Competencies

The Table below contains the competence required by the incumbent for this post, as specified in the relevant job profile.

Skills required for the post	
Knowledge requirements for post	
Generic skills and behaviours required for post	

STAFF DEVELOPMENT NEEDS:

In the table below the priority competencies to be developed by the staff member, as identified during the skills audit, should be listed together with the interventions to develop these competencies.

Competencies to be developed	Competency Description	Functional / Managerial / Generic	Learning objectives	Type of intervention or mode/ form of learning delivery (e.g. formal training programme or on-the- job learning or coaching).	Responsible provider - facilitators, trainers, provider institution (e.g. universities, UOT, private provider, external coach, supervisor)	Estimated duration and cost of learning intervention	
						Duration	Cost
e.g. Oral communication	Listening to others and communicating in an effective manner that fosters open communication	Generic					



STAFF ESTABLISHMENT POLICY

Approved by Council: | Effective Date:

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1. PREAMBLE

The Municipality intends to determine its staff establishment necessary to perform its functions, and to implement its staff demand planning.

2. PURPOSE

The purpose of the policy is to provide a standard framework for staff establishment in the Municipality.

3. SCOPE OF APPLICATION

This policy applies to all staff members of the Municipality, including senior managers.

4. LEGISLATIVE AND POLICY FRAMEWORK

- Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996)
- Municipal Systems Act, 2000 (Act No. 32 of 2000)
- Municipal Structures Act, 1998 (Act No. 117 of 1998)
- Municipal Finance Management Act, 2003 (Act No. 56 of 2003)
- Labour Relations Act, 1995 (Act No. 66 of 1995)
- Employment Equity, 1998 (Act No. 55 of 1998)
- Skills Development Act, (Act No. 97 of 1998)
- Local Government: Regulations on appointment and conditions of employment of senior managers, 2014
- Local Government: Municipal Staff Regulations, 2021
- Local Government: Guidelines for the Implementation of the Municipal Staff Regulations, 2021

5. DEFINITIONS

All terminology used in this policy shall bear the same meaning as in the Regulations or applicable legislation, or as defined and / or explained in the Glossary of Terminology in the Human Resources Policies Manual.

For the purpose of this Policy, unless the context indicates otherwise:

- 5.1 **Approved Staff Establishment:** Means the organisational structure and staff complement approved by Council, reflecting all funded and unfunded posts required to perform the functions of the Municipality.
- 5.2 **Affordability Assessment:** Means an analysis undertaken to determine whether the Municipality has sufficient financial resources to fund proposed posts and sustain personnel expenditure within approved budgetary parameters.
- 5.3 **Council:** Means the Municipal Council established in terms of the Constitution of the Republic of South Africa, 1996 and the Local Government: Municipal Structures Act, 1998 (Act 117 of 1998).

- 5.4 **Critical Post:** Means a post that is essential for service delivery, statutory compliance, institutional performance, business continuity or public safety and which would materially affect municipal operations if left vacant.
- 5.5 **Employee:** Means a person employed by the Municipality in terms of the applicable legislative framework and conditions of employment.
- 5.6 **Employment Equity Plan:** Means the approved plan developed by the Municipality in terms of the Employment Equity Act, 1998 (Act 55 of 1998), to achieve equitable representation and equal employment opportunities in the workplace.
- 5.7 **Funded Post:** Means a post included in the approved budget for which adequate financial provision has been made.
- 5.8 **Job Evaluation:** Means the systematic process used to determine the relative value and grading of a post in accordance with applicable legislation, collective agreements and approved municipal procedures.
- 5.9 **Organisational Structure:** Means the approved arrangement of departments, divisions, units, reporting relationships, functions and posts within the Municipality.
- 5.10 **Scarce Skill:** Means a skill, occupation or competency for which there is a current or anticipated shortage of suitably qualified and experienced persons.
- 5.11 **Staff Establishment:** Means the total number of posts, funded and unfunded, approved by Council to enable the Municipality to perform its powers and functions effectively and efficiently.
- 5.12 **Succession Planning:** Means a systematic process of identifying, developing and retaining employees for critical positions to ensure continuity of institutional knowledge and service delivery.
- 5.13 **Unfunded Post:** Means a post included in the approved staff establishment for operational purposes but for which financial provision has not yet been made in the approved municipal budget.
- 5.14 **Workforce Planning:** Means the strategic process of analysing and forecasting the Municipality's current and future workforce requirements to ensure that appropriately skilled employees are available to meet organisational objectives and service delivery needs.

6. POLICY PROVISIONS

7.1 Determination of staff establishment

7.1.1 Municipality shall establish separate departments within its administrative and financial capacity, at least:

- (a) for development and town planning functions;
- (b) to provide municipal public works and basic services to communities;
- (c) to provide community services;
- (d) to manage the municipality's finances; and
- (e) to provide corporate support services.

7.1.2 The municipality shall apply the organisation design metrics with the four key dimensions of the organisation design as set out in the table below when determining the staff establishment:

Dimension	Category A	Category B	Category C
Structural layers	<ul style="list-style-type: none"> • Six to Seven (6-7) layers 	<ul style="list-style-type: none"> • Five to Seven (5-7) layers. 	<ul style="list-style-type: none"> • Five to Six (5-6) layers.
Structural shape	<ul style="list-style-type: none"> • Strategic: 0.2 - 1% • Managerial/ Specialist: 1 - 20% • Operational: 80 - 90% 	<ul style="list-style-type: none"> • Strategic: 1% • Managerial/ Specialist: 1% - 15% • Operational: 85% - 95% 	<ul style="list-style-type: none"> • Strategic: 1% • Managerial: 5% - 15% • Specialist: 30% - 55% • Operational: 15% - 30%
Span of control	<ul style="list-style-type: none"> • Municipal Manager: 7 - 8 • Directors: 6 - 7 • Divisional Managers: 5 - 6 • Managers: 5 - 6 • Supervisors: 9 - 15 	<ul style="list-style-type: none"> • Municipal Manager: 6 - 8 • Directors: 5 - 7 • Divisional Managers: 5 - 6 • Managers: 5 - 6 • Supervisors: 9 - 15 	<ul style="list-style-type: none"> • Municipal Manager: 6 - 8 • Directors: 5 - 6 • Divisional Managers: 4 - 5 • Managers: 4 - 5 • Supervisors: 9 - 12
Core to support staff member ratio	<ul style="list-style-type: none"> • Core to support staff member ratio of 80:20 • The ratio is based on actual headcount and not number of roles 		

7.1.3 The number of posts on the approved staff establishment of the offices of the political office bearers shall be provided as per Annexure W under Chapter 4, and in line with the category, size and affordability of municipality, including approval by council of the municipality.

7.1.4 Unless specified, personal security of POBs is subject to a threat and risk analysis conducted by the South African Police Service.

7.1.5 Municipality shall deviate from the thresholds proclaimed by the Minister, and in consultation with the MEC responsible for local government, after careful consideration of the following factors:

- (a)** The unique and important matters related to the category or type of the municipality.
- (b)** The changes in the duties and scope of functions of the municipality.
- (c)** The gross income, the area of jurisdiction and the nature of the settlement within the municipality.
- (d)** The financial capacity of the municipality.
- (e)** The need for the promotion of equality and uniform norms and standards.

7.1.6 The Municipality shall conduct workforce planning as part of the staff establishment review process to determine current and future staffing requirements, critical skills needs, succession risks, scarce skills requirements, and alignment with the Integrated Development Plan (IDP), Service Delivery and Budget Implementation Plan (SDBIP), Employment Equity Plan and Workplace Skills Plan.

7.2 Triggers for the review of the staff establishment

The Municipality shall review the staff establishment when one or more of the following occur:

- 7.2.1** Regulations on staff establishment proclaimed by the Minister.
- 7.2.2** Matters listed in Part B of Schedule 4 to the Constitution and Part B of Schedule 5 to the Constitution.
- 7.2.3** Chapter 5 of the Municipal Structures Act.
- 7.2.4** Municipality's strategic objectives including its core and support functions, within 12 months of one of the following:
 - (a)** the promulgation of Regulations on staff establishment by the Minister;
 - (b)** the election of a new municipal council;

- (c) the adoption of a new integrated development plan (IDP) of the municipality as contemplated in section 25 of the Municipal Systems Act;
- (d) material changes to the functions of the Municipality; and
- (e) the determination of new municipal boundaries.

7.3 Core process for determining staff establishment

The Municipality shall follow the following core process when reviewing its staff establishment:

- 7.3.1** Conduct a diagnosis that involves an analysis of the staff establishment and service delivery model's alignment to the legislative and political mandates, congruence with regulatory framework, supporting of the IDP and SDBIP, envisaged changes and their financial implications, and risks and mitigation thereof;
- 7.3.2** Develop or review the service delivery model to ensure that it reflects the Municipality's mandate and meets its obligations to the community;
- 7.3.3** Review the organisational design principles to set parameters (guardrails) for organisational design choices;
- 7.3.4** Review levels of work (strategic, operational, transactional) to guide staff on where they should focus their energies;
- 7.3.5** Review the span of control (the number of direct reporting lines);
- 7.3.6** Review the macro structure, being the top three levels in the Municipality, and which involves the disaggregation of each service or cluster of services identified in the service delivery model into roles by determining various components of economic development services (e.g., electricity, water, roads, refuse removal) and human resources management (e.g., talent management, staff member relations, human resources information management);
- 7.3.7** Review key processes that underpin each of the services in the service delivery model (e.g., policies on services, and streamlining of processes), and the micro structure that covers work study investigation to determine headcount for each service or product;
- 7.3.8** Determine a balance between operational (line, core, direct) and support (ancillary, indirect) functions, aiming for a direct : indirect (core : support) ratio of 3 : 1;
- 7.3.9** Develop an implementation plan and a change management plan to support any change;

7.3.10 Consult the staff establishment with recognised trade unions within the local labour forum;

7.3.11 Submit a report and proposed staff establishment to Council for approval within 30 days of review. The report shall cover the following:

- (a)** Outline of the process followed in drafting the staff establishment;
- (b)** Mandate and service delivery priorities for the Municipality and how the proposed staff establishment addresses these;
- (c)** Summary of the proposed posts that will -
 - (i)** materially change;
 - (ii)** change to a limited or non-material degree;
 - (iii)** be abolished; and
 - (iv)** not be affected by the changes.
- (d)** Motivation of any proposed changes, including an analysis of the strengths, weaknesses and limitations of the current establishment;
- (e)** Details of the financial implications of the changes, including but not limited to the outcomes of job evaluation processes, staff remuneration costs, costs for the relocation of staff, if any, and costs of new facilities and equipment, if any;
 - a. Prior to submission to Council, the proposed staff establishment shall be subjected to an affordability assessment by the Chief Financial Officer to determine the impact on personnel expenditure, operational budgets, future liabilities and long-term financial sustainability.
 - b. The review of the staff establishment shall take into account the Municipality's approved Employment Equity Plan to promote representivity and equitable access to employment opportunities.
- (f)** Outline of the non-financial implications of the changes, including the impact on existing staff and key stakeholders within the Municipality;
- (g)** Proposed project plan that specifies the timeframes within which the implementation will take place; and
- (h)** Outline of the stakeholder and change management requirements.

7.3.12 Approval of staff establishment by Council, with or without amendments.

7.3.13 Municipal Manager shall, within 14 days of the municipal council approving the staff establishment, submit to the MEC a copy of the -

- (a) staff establishment;
- (b) council resolution; and
- (c) reports informing the staff establishment, if any.

7.3.14 The municipal council shall adopt the municipality's staff establishment after consideration of the MEC's comments, or without MEC's comments if not received within one month of submission to the MEC.

7.3.15 The mayor shall, within 30 days of the municipal council adopting the staff establishment, submit to the MEC -

- (a) a copy of the adopted staff establishment;
- (b) the council resolution adopting the staff establishment;
- (c) the reports informing the staff establishment, if any; and
- (d) the reasons for rejecting the MEC's submissions, if any.

7.4 Roles and responsibilities

7.4.1 The Municipal Manager or his / her delegated assignee(s) accept overall responsibility for the implementation and monitoring of the policy.

7.4.2 The financial implications related to implementing this policy shall be qualified and quantified by Human Resource Management in consultation with the Chief Financial Officer.

7. POLICY MONITORING AND EVALUATION

8.1 This policy shall be implemented and effective once recommended by the Local Labour Forum and approved by Council.

8.2 Non-compliance to the stipulations contained in this policy shall be regarded as breach of Code of Conduct, which shall be dealt with in terms of the Code of Conduct.

8.3 Head of Corporate Services shall carry out the monitoring and evaluation of the policy's implementation.

8. POLICY APPROVAL

This policy was formulated by HR Management, and went through consultation in the Local Labour Forum.

Approved by Council on	
Resolution No	
Signature (Municipal Manager)	
Date	

MEMORANDUM

AAN / TO: Municipal Manager

VAN / FROM: Senior Manager Legal Services

DATUM / DATE: 10 September 2026

VERW. / REF.: 07/1/4/1



LEASE OF A PORTION OF ERF 4551, CERES

1. PURPOSE

The purpose of this report is to request Council to consider the leasing of a portion of Erf 4551, Ceres (approximately 1950 m²) to the Steward Peter De Wet Trust (hereafter the "Trust") for a period of five (5) years at a market-related rental.

2. LOCALITY MAP



Note: Erf 1009 is privately owned land

3. BACKGROUND

The Municipality has received complaints regarding the obstruction of the roadway in front of Erf 2863, Van Riebeeck Street, Ceres, by trucks associated with the activities conducted on the said property.

It appears that the owner of Erf 2863 has insufficient space on the property to accommodate the parking of trucks, resulting in trucks being parked in, or otherwise obstructing, the adjoining public roadway from time to time.

Mr De Wet subsequently approached the Municipality with a request to lease a portion of municipal property, being Erf 4551, Ceres, for purposes of providing additional parking space for the trucks and thereby alleviating the parking and traffic obstruction currently experienced in Van Riebeeck Street.

The request has been circulated to the relevant internal departments for technical assessment and comment. The comments received from the respective departments are set out below and should be taken into consideration by Council when considering the request.

Water and Sewerage



Water services are in the direct vicinity of the properties. The activity may have an impact of the operation and maintenance of the water services. Two existing water lines are crossing the properties, towards the golf course. These lines must be confirmed and measures implemented to protect them, as heavy vehicles will be moving over the.

At the possible entrance to the properties are existing valves that must be confirmed (position) and encased to protect against heavy vehicles moving in and out of the properties.

Streets and Stormwater

Access to the proposed portions of erven 1009 and 4551 will be from Van Riebeeck Street which will require the relocation of existing Clearview fencing 731 Van Riebeeck Street boundary to the common

boundary Erf 4551 and proposed Portion A of Erf 4551. Alternatively, should the applicant opt that the existing Clearview fencing at Van Riebeeck Street boundary should remain, he must at its own cost install a new 2.1m high Clearview fencing at the common boundary Erf 4551 and proposed Portion A of Erf 4551. For access from Van Riebeeck Street to the proposed properties, the applicant must apply to the municipality for a new vehicle access. Term and conditions will apply.



Town Planning

In support of this lease. Zoning is currently Industrial 1, and the activity is allowed.

4. FINANCIAL IMPLICATIONS

All costs associated with and arising from the proposed lease transaction, including any costs relating to the preparation and conclusion of the lease agreement and any other applicable administrative or statutory costs, shall be for the account of the lessee.

The lessee shall be liable for the payment of monthly rental in respect of the portion of Erf 4551 to be leased, calculated at the market-related rental as determined in accordance with the valuation attached to this report.

Any municipal services, charges, tariffs or other amounts applicable to the leased premises shall, where applicable, be payable by the lessee in addition to the monthly rental.

Any alteration, relocation or modification to the existing fencing and/or entrance to the property shall be undertaken at the sole cost of the lessee and shall be subject to the prior written approval of the Municipality and compliance with all applicable legislation, municipal by-laws and other statutory requirements.

The lessee shall further, at its own cost, erect and maintain appropriate fencing along the boundary of the leased portion adjoining the Municipal Stores. Such fencing shall, as far as reasonably practicable, be of a type and standard similar to the existing fencing on the municipal property. The positioning,

specifications and installation of the fencing shall be determined and undertaken in consultation with, and to the reasonable satisfaction of, the Municipality.

No alterations to the existing fencing or entrance, nor the erection of any new fencing, may commence without the Municipality's prior written approval.

5. Further Requirements and Legal Requirements

It is proposed that the portion of Erf 4551, Ceres, be leased to the Trust for a period of five (5) years at a market-related rental, subject to compliance with all applicable legislative requirements and municipal policies and subject further to the conditions imposed by the relevant municipal departments.

The leased portion shall be utilised solely for the purpose approved by Council and no permanent structures, alterations or improvements shall be erected or undertaken on the property without the Municipality's prior written approval and compliance with all applicable statutory requirements.

In terms of Section 14 of the Municipal Finance Management Act, the property is not needed to provide basic services.

For purposes of section 14 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), Council must consider and determine that the portion of Erf 4551 proposed to be leased is not required for the provision of the minimum level of basic municipal services.

The proposed lease must further be advertised in accordance with the applicable legislative requirements in order to afford the public an opportunity to submit comments and/or objections in respect of the proposed letting.

Should the proposed lease be approved following the prescribed process, the successful applicant shall be required to enter into a formal written lease agreement with the Municipality.

The Municipal Manager shall be authorised to negotiate and finalise the terms and conditions of the lease agreement, provided that such terms and conditions are consistent with Council's resolution, the applicable legislation and municipal policies, and shall further be authorised to sign the lease agreement and any documentation necessary to give effect to Council's resolution on behalf of the Municipality.

6.Recommendation

For Council to consider.

RENTAL VALUATION REPORT

PORTION OF ERF 4551
CERES



HCB Property Valuations

35 Long Street
Moorreesburg
7310

Tel: 022 433 2035

Email: admin@hcb.co.za

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES**LIMITATIONS AND RESTRICTIONS**

This valuation report has been made with the following general assumptions:

1. No responsibility is assumed for the legal description or for matters including legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
2. The property is valued free and clear of any or all liens or encumbrances unless otherwise stated.
3. Responsible ownership and competent property management are assumed.
4. The information furnished by others is believed to be reliable. However, no warranty is given for its accuracy.
5. All engineering information is assumed to be correct. The plans and illustrative material in this report are included only to assist the reader in visualizing the property.
6. It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.
7. It is assumed that there is full compliance with all applicable state and local environmental regulations and laws unless non-compliance is stated, defined, and considered in the valuation report.
8. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless non-compliance is stated, defined, and considered in the valuation report.
9. It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
10. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespassing unless noted in this report.



Signature

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES**LIMITATIONS AND RESTRICTIONS**

This valuation report has been made with the following general limiting conditions.

1. The apportionment, if any, of the total valuation figure in this report between land and improvements applies only under the stated client instructions and is hypothetical. The separate allocations for land and buildings must not be used in conjunction with any other valuation and are invalid if so used.
2. Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of the valuer, and in any event only with proper written qualification and only in its entirety.
3. The valuer herein by reason of this valuation is not required to give further consultation, testimony, or be in attendance in court with reference to the property in question unless arrangements have been previously made.
4. Neither all nor part of the contents of this report (especially conclusions as the value, the identity of the valuer, or the firm with which the valuer is connected) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the valuer.
5. Neither the whole nor any part of this valuation report or certificate or any reference thereto may be included in any published document, circular or statement, or published in any way without the valuer's written approval of the form and context in which it may appear. The publication shall deem to include references in company accounts and/or director's reports or any other company statement or circular.
6. The valuation is prepared on the basis that full disclosure of all information and facts which may affect the valuation, has been made to the valuer and no liability or responsibility will be accepted whatsoever for the valuation unless such full disclosure has been made.
7. This valuation is solely for the use of the party to whom it is addressed in accordance with the instructions. Reliance on it by any third party cannot be regarded as reasonable and no responsibility to any third party is or will be accepted for the whole or any part of the valuation.
8. The valuer has no personal interest in the property.
9. In the unlikely event of the client incurring any losses due to negligence of the valuers, valuers in training and assistants, the aggregate amount of the damages recoverable against the valuer shall not exceed the fee for providing the service.



Signature

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

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VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

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VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

1. INTRODUCTION

I, Coenraad Botha, registered as a Professional Valuer in terms of the Property Valuers Profession Act 47 of 2000, do hereby certify that I have identified the subject property referred to in this report and have obtained all the necessary information to determine the market value thereof.

➤ See Annexure 1 for Valuer Certificates

1.1 Instruction

An instruction was received from Mrs Liza-Mari Nieuwenhuizen of Witzenberg Municipality to attend to the rental valuation of the property being more commonly known as a Portion of Erf 4551, Ceres. The purpose of the valuation is to determine the open market rental value of the property, as on 1 December 2025.

➤ See Annexure 2 for Instruction

1.2 Date of Valuation

The date of valuation as instructed by the client is 1 December 2025.

1.3 Date of Inspection

A Desktop Valuation was done, with aerial photography and information from HCB internal database.

2. TITLE DEED DESCRIPTION**2.1 Title Deed**

The property report indicates title deed number as T6671/1986.

2.2 Description

The property can be described as "Portion of Erf 4551, Ceres Western Cape". Hereafter in the report we will refer to this farm as the "subject property".

2.3 Owner

The property is registered in the name of Mun Ceres.

2.4 Extent

The full erf extent of the subject property is 36 173m² but for lease purposes is 1 950m² is valued.

2.5 Purchase Price

Not relevant to this report, because it will not have an impact on Market Value.

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

2.6 Surveyor General Information

HCB could not find any discrepancies regarding the ground layout with the Surveyor General Information.

2.7 Title Deed Conditions

HCB did not have sight of the Title Deed; thus, we cannot comment on any restrictive conditions it may hold.

3. LOCAL, PROVINCIAL AND CENTRAL GOVERNMENT INFORMATION**3.1 Local Authority**

This property falls under the jurisdiction of the Witzenberg Municipality, situated in the Western Cape.

3.2 Zoning

The following Zoning was found on the Witzenberg Municipal Website (December 2025).

INDUSTRIAL 1

INDUSTRIAL ZONES		
INDUSTRIAL ZONE 1 (IZI)		
<i>The objective of this zone is to accommodate industry uses and service trades that may be carried out without nuisance to other properties or the general public. These uses may be located next to business uses and in close proximity to residential areas, and do not present a potential negative impact on the character or amenity of such areas.</i>	Primary use <ul style="list-style-type: none"> • Light industry 	Consent uses <ul style="list-style-type: none"> • Aqua-culture • Caretaker's quarters • Convenience shop • Liquor store • Office • Place of leisure • Place of assembly • Place of worship • Truck stop • Funeral Parlour

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

4. PHYSICAL DESCRIPTION**4.1 Land**

Definition: The infrastructure and services available to a property include essential utilities like water, electricity, sewage, internet, roads, public transport, and amenities such as schools, healthcare, and shopping facilities.

It was noted that all infrastructure is available to the surrounding erven and property is serviced.

4.2 Improvements

The subject property is vacant land.

5. MARKET ANALYSIS

Rent is a system of payment for the temporary use of something owned by someone else; the payments for such use are typically referred to as "rent". In the open market, rent is a product; it does not occur naturally, as in, 'this is the rent for the premises. To value rent, all the terms and conditions of the tenancy must be known, stated in advance, or defined. However, because the rent at a new letting is often agreed before the lease is drafted and/or approved; it is possible for a completed lease to contain terms and conditions that could produce a different rent to what was agreed.

6. METHOD OF VALUATION

The Comparable Rental Method of valuation is the most suitable method to apply to establish the market rental of the subject property. In applying the Comparable Rental Method, it is necessary to investigate the sales of similar type properties that have been rented as well as returns required by the holders of such land.

The above information is compared to the subject property, which involves judgments as to the degree of similarity regarding value factors such as location, shape of erf and use to which the subject property can be put.

7. ESTABLISHMENT OF COMPARABLE RENTALS**7.1 Highest and Best use**

Definition: "The most probable use of a property which is physically possible, appropriately justified, legally permissible, financially feasible and which result in the highest value of the property being valued".

Therefore, it could be argued that the highest and best use of a property is, which is physically possible, appropriately justified, legal permissible, financially feasible and which result in the best value of the property to be valued.

I believe highest and best use would be commercial purposes, as currently used and zoned.

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

7.2 Valuation Method

The market was surveyed for current leases, rates of return and leasing practices. Information was sourced from local estate agents, local property professionals, as well as our property info database. The information that was obtained was verified and adjustments were made for time, use, layout, and location.

Application of Comparables:

Industrial yard leases are notably scarce in Ceres, with limited recent rental evidence available for open yard space. As a result, our market research extended to comparable industrial areas such as Atlantis and Milnerton, where open yard leases are typically concluded at rates of up to R10-00/m². These locations, however, experience significantly higher industrial demand and market activity compared to Ceres. Taking into account the lower demand in Ceres it is our considered opinion to apply an adjusted rental rate of R2-50/m² for the yard area.

It is important to note that the land in question will be utilised for parking by the neighbouring property. As such, it is appropriate to also consider typical parking lease rates within the Ceres area. Based on our market investigation, parking lease rates in Ceres generally range between R450-00 and R750-00 depending on factors such as surface treatment, accessibility, and security. This supports the conservative rental value applied in this report.

The following office parking rentals were noted:

Offices	Monthly rental per parking bay (excl. VAT)						
	Covered parking					Shade-net	Open-air parking
	Excellent	Good	Average	Fair	Poor		
Cape Town CBD [Zone_393]	R 1 813	R 1 570	R 1 500	R 1 400	R 950	R 1 000	R 825
Century City [Zone_345]	R 1 400	R 1 225	R 1 038	R 867	R 650	R 688	R 680
Gordon's Bay [Zone_325]	R 1 006	R 841	R 676	R 556	R 437	R 517	R 414
Gordons Bay [Zone_31]	R 915	R 764	R 613	R 504	R 394	R 468	R 363
Granger Bay [Zone_355]	R 1 254	R 1 145	R 914	R 761	R 610	R 711	R 615
Green Point Beach [Zone_359]	R 1 813	R 1 570	R 1 500	R 1 400	R 950	R 1 000	R 825
Hout Bay [Zone_361]	R 950	R 779	R 665	R 608	R 416	R 477	R 373
Mouille Point [Zone_168]	R 866	R 722	R 578	R 475	R 371	R 441	R 336
Sea Point [Zone_384]	R 1 640	R 1 557	R 1 300	R 1 000	R 618	R 875	R 825
Tyger Valley [Zone_413]	R 1 046	R 954	R 788	R 700	R 519	R 575	R 464
Tyger Valley [Zone_414]	R 1 046	R 954	R 788	R 700	R 519	R 575	R 464
Waterfront: Portwood Ridge [Zone_354]	R 1 359	R 1 076	R 971	R 765	R 571	R 667	R 569
Waterfront: Silo district [Zone_395]	R 1 392	R 1 141	R 1 052	R 896	R 614	R 708	R 612

Note: the above are formal parkings.

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

8. CERTIFYING OF VALUE

I hereby certify that I have identified the subject property and obtained all the necessary information to determine the market rental thereof.

Accordingly, I hereby certify that in my opinion, to the best of my knowledge, skill and expertise, the monthly rental of the subject portion of 1 December 2025 to be:

R2-50 per square meter (two rand fifty per square meter per month) VAT INCLUDED.



Hendrik Coenraad Botha
Professional Valuer
Registration Number: 5601

3 December 2025
Date of Signature

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

9. CAVEATS

This valuation has been prepared on the basis that full disclosure of all Information and factors which may affect the valuation have been made to Ourselves and we cannot accept any liability or responsibility whatsoever for the Valuation unless such full disclosure has been made.

9.1 Valuation Standard

This valuation has been prepared in accordance with the guidelines of the South African Institute of Valuers for valuation reports.

9.2 Statutory Notices and Unlawful Use

We have assumed that the property and its value are unaffected by any statutory notice or condition of Title where Title Deeds have not been inspected, and that neither the property nor its condition, nor its use, nor its intended use, is or will be unlawful.

9.3 Confidentiality

This valuation is produced exclusively for the Witzenberg Municipality and for the specific purpose to which it refers. It may be disclosed to your other professional advisers assisting you in respect of that purpose. We accept no responsibility whatsoever to any parties other than yourselves who make use of this valuation.

9.4 Non-Publication

Kindly note that neither the whole nor any part of this report, nor any reference thereto maybe included in any published document, circular or statement, nor published in any way without our prior written approval at to the form or context in which it may appear.

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

10 ANNEXURES**10.1****Annexure 1 – Valuer Certificate**

**SOUTH AFRICAN COUNCIL FOR THE
PROPERTY VALUERS
PROFESSION**

This is to certify that

HENDRIK COENRAAD BOTHA

is registered as

Professional Valuer

In terms of section 20(2)(a) of the
Property Valuers Profession Act, 2000

DATE OF REGISTRATION AS: Professional Valuer: 28 January 2020

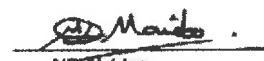
DATE OF ISSUE: 25 July 2024

PERIOD OF VALIDITY: 1 July 2024 - 30 June 2029



REGISTRATION No: 5601


JF Cloete
President


ND Naidoo
Registrar

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

10.2 Annexure 2 – Instructions

Versoek vir markverwante huurwaardasie vir 'n gedeelte van Erf ...



Liza-Mari Nieuwenhuis <liza-mari@witzenberg.gov.

To Helen Louwrens

Cc Carmen Stevens; David Nasson



10/11/2025

MAP.pptx
2 MB

Insake: Nuwe waardasie vir die huur van 'n gedeelte van Erf 4551, Ceres vir die parkering van vrugmotors en op en aflaai van kratte

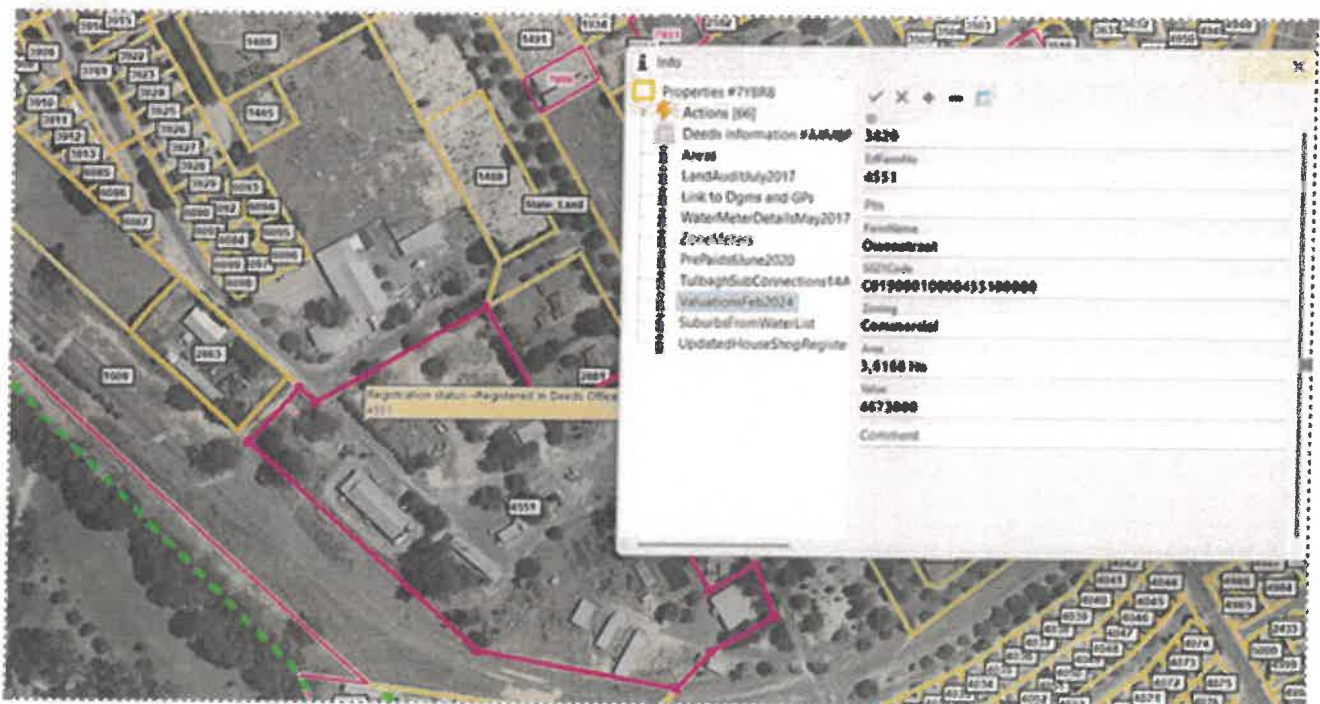
Die aangrensende eienaars stel belang om 'n gedeelte van Erf 4551, Ceres (Ons store) soos in die rooi blok te huur. Hulle wil hulle vrugmotors daar parkeer en soms kratte op en af laai, maar sal hoofsaaklik as parkering aangewend word.

Grootte +- 1950m² (rooi blok op kaart)

Sonering: Commercial

Ander Faktore: Dis 'n lee stuk, geen geboue nie.

Groete



VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

10.4 Annexure 4 – Property Report



Hcb Valuations
Moorreesburg
Helen Louwrens

E-mail: helenlouwrens@gmail.com
Cell: 081 473 3707

Tel: 022 433 2035



Tel: 022 433 2035
Email: admin@hcb.co.za
PO Box 247, Moorreesburg, 7310



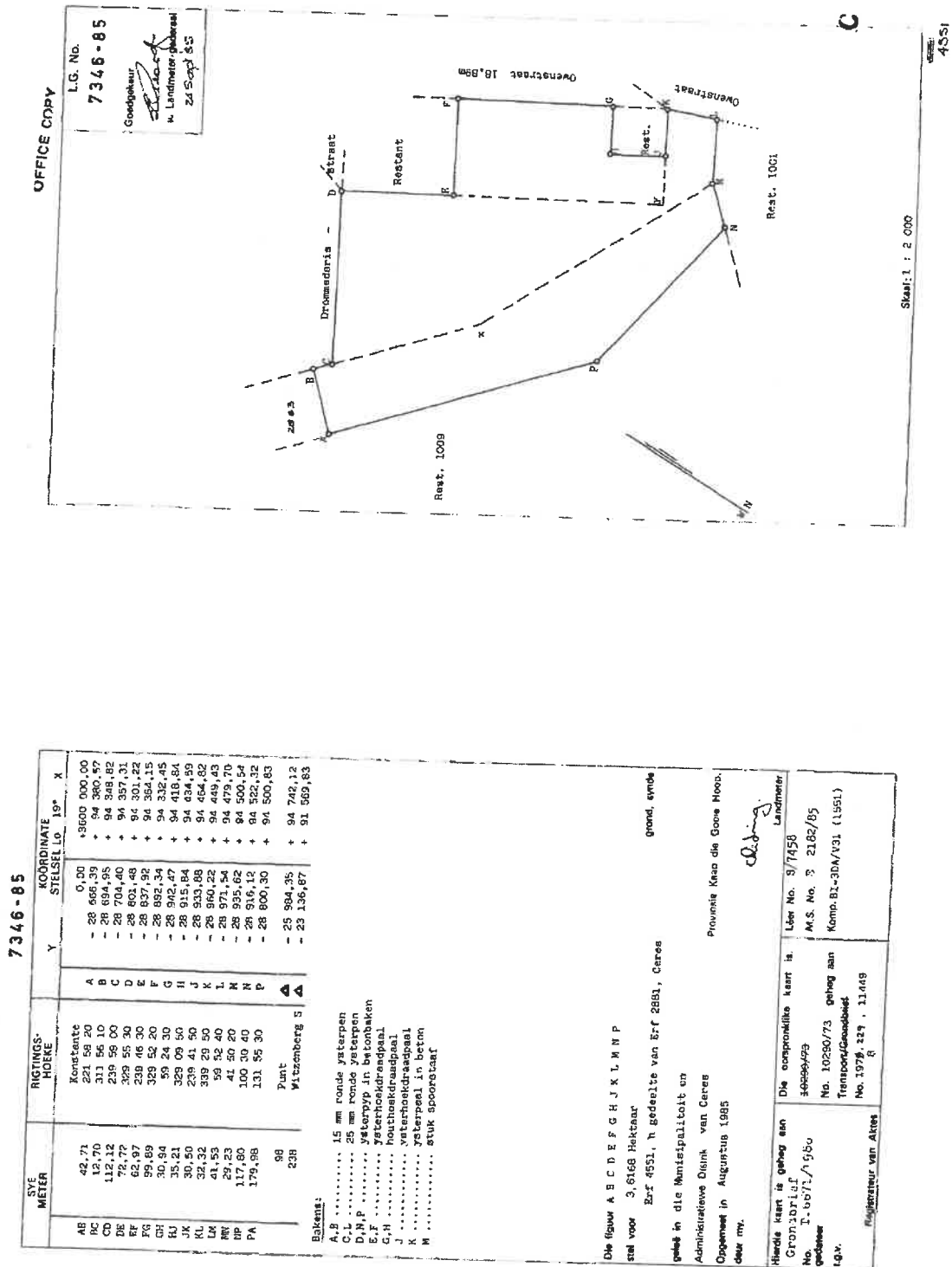
PROPERTY INFORMATION			
Erf	4551	GPS	19.309009°E 33.378132°S
Township	CERES	Extent	36 168 m²
Address	OWEN STREET	Cadastral extent	36 173 m²
Suburb	CERES	Usage	Business
Municipality	WITZENBERG	Type	
Province	WESTERN CAPE	Zoning	
		Zoning Desc	

MUNICIPAL VALUATION	
Total Value	R 4 673 000
Valuation Year	2023

SALE INFORMATION			
Owner	MUN CERES	Title Deed	T6671/1986
Sale Price	R 9 042	Bond Holder	-
Sale Date	1985/07/19	Bond Amount	-
Registered	1986/02/24	Sale Type	PRIVATE TREATY

VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

10.5 Annexure 5 – CSG Diagram of Property



VALUATION REPORT – RENTAL VALUATION OF A PORTION OF ERF 4551, CERES

10.6 Annexure 6 – Rental Valuation Certificate



HCB

Valuations and Services (Pty) Ltd

HEAD OFFICE

35 Long Street, Moorreesburg, 7310

T: +27(0)22 433 2035 M: +27(0)83 663 2140 E: admin@hcb.co.za

Valuation Certificate

Client:	Witzenberg Municipality
Erf Number:	Portion of Erf 4551
Title Deed Number:	T6671/1986
Area/Town:	Ceres
Owner:	Mun Ceres
Date of Valuation:	1 December 2025
Reference Number:	PTN/4551/CER
Rental Valuation Amount:	R2-50/m²/Month (VAT included)
Zoning/Usage:	Industrial 1

Comments:

This Valuation Certificate must be read in conjunction with the attached Valuation Report.

Hendrik Coenraad Botha
Professional Valuer
Registration Number: 5601

WITZENBERG

MUNISIPALITEIT

UMASIPALA

MUNICIPALITY

- MEMORANDUM -

AAN / TO : Municipal Manager

VAN / FROM : Chief Internal Audit Executive

DATUM / DATE : 28 September 2026

VERW. / REF : 5/14/4: Appointment of Performance, Risk and Audit Committee members

Dear Mr Nasson,

"Purpose

MFMA section 166 (4) states that an audit committee must (a) consist of at least three persons with appropriate experience, of whom the majority may not be in the employ of the municipality and (b) must meet as often as required to perform its functions, but at least four times a year.

MFMA section 166(5) states the members of an audit committee must be appointed by the council of the municipality.

The purpose of this communication is for the Mayor and Council to consider the appointment of two new PRAC members.

Deliberation

The municipality currently has two vacancies on its combined Performance, Risk and Audit Committee. The municipality advertised during the 2026 year to attract suitable candidates to apply for the position.

Ten applications were received for these positions as listed in the long list attached to this memorandum.

Based on the requirements as listed in the advertisement, two candidates were found to be suitable to be appointed to the Performance, Risk and Audit Committee.

Appointment of new Members

The following applicants have the necessary knowledge and experience of municipal finance management.

The applicants have municipal experience and external audit experience.



Nr.	SURNAME, NAMES, ID & DRIVER LICENSE	ADDRESS, CONTACT NUMBERS & E-MAIL ADDRESS	QUALIFICATIONS	CURRENT APPOINTMENT	EXPERIENCE
1.	Johan Tesselaar Code EC1 &A	161 Dan King Road Bonnie Brook Kraaifontein 7570 084 573 7887	<ul style="list-style-type: none"> D Tech, Thesis titled "Debt Management Framework for the Western Cape Municipalities MBA- Omskep Stad Kaapstad in 'n Afrika Renaissance Stad" Hon B Pub Admin BCOM <p>Professional Membership: Associate Certified Office Manager(CSBLVB(SA) Associate Senior Associate Chartered Government Finance Officer (AIMDFO/SAIMFO/CGCIGFARO) Associate Professional Designation</p>	Retired	<ul style="list-style-type: none"> Chief Financial Officer at West Coast District Municipality Director Management Services/Chief Finance Officer at Overberg District Municipality Consultant/Contractor: Institute of Municipal Finance Officer, PwC(National Government Sphere), PwC(Provincial Government Sphere). PwC(Local Government Sphere), SALGA, ISB-ED Manager Debt Management and Head Revenue Support at City of Cape Town <p>Assistance Director at Oostenberg Municipality</p>
2.	Yonela Somtsewu	Cape Town 073 137 1625	<ul style="list-style-type: none"> Postgraduate Diploma: Risk Management and Compliance (in progress) Bachelor of Commerce in Accounting Grade 12 <p>Professional Membership: <ul style="list-style-type: none"> Registered Government Auditor (RGA) </p>	Manager: Supply Chain and Assets Management Division at the South African Heritage Resources agency	<ul style="list-style-type: none"> Assistant Audit Manager at the Auditor General of South Africa <p>Trainee Audit at the Auditor General of South Africa</p>

Recommendation

That the Mayco and Council:

(a) *approves the appointment of the following members with effect from 07 October 2026:*

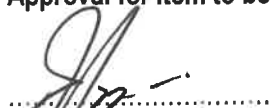
- a) Mr J Tesselaar
- b) Ms Y Somtsewu

Yours Faithfully

Natasha Oerson

Chief Internal Audit Executive

Approval for item to be tabled to Council



David Nasson

Municipal Manager

**WITZENBERG MUNICIPALITY
WC022 | CAPE WINELANDS DISTRICT | WESTERN CAPE**

END OF TERM

**SPEAKER'S
HANDOVER REPORT
2021–2026 MUNICIPAL COUNCIL TERM**

Reporting period: 1 November 2021 to 4 November 2026

**PREPARED UNDER THE AUTHORITY OF
Alderlady Elizabeth Sidego
Speaker of the Witzenberg Municipal Council
*For handover from the outgoing Speaker to the incoming Speaker***

Evidence cut-off: 15 September 2026

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Speaker's Foreword

I submit this end-of-term handover report to preserve institutional continuity in the legislative arm of Witzenberg Municipality. It records the Council's meeting system, oversight arrangements, ward-committee platforms, public-participation processes and the governance risks most directly connected to the Office of the Speaker.

The Speaker serves Council as a whole. The office must protect orderly and lawful decision-making, fair participation by councillors, ethical conduct, public access and the integrity of the official record. This report therefore treats signed Council minutes, resolutions and formally adopted policies as the controlling record and distinguishes verified facts from unaudited 2025/26 performance information.

The term included changes in political office-bearing, periods of lower attendance at particular special meetings, the re-establishment of all ward committees after the 2021 election, continued MPAC oversight and a move towards electronic distribution of Council agendas. The incoming Speaker inherits functioning institutions as well as a continuing responsibility to strengthen public trust, complete feedback loops and protect the accuracy and availability of Council records.

Executive Summary

Area	Verified end-of-term position	Significance for the incoming Speaker
Council	23 seats: 12 ward councillors and 11 proportional councillors; multiparty representation.	Preserve impartial chairing and equal procedural treatment across parties.
Meetings	Detailed annual schedules record 54 Council meetings and 757 items from 9 November 2021 to 30 June 2025. Annual mean attendance ranged from 83.0% to 94.4%.	Use the signed meeting, attendance, leave and resolution registers as the authoritative record.
Oversight	Council accepted the MPAC oversight report and adopted the 2021/22 Annual Report without reservations. The available MPAC reports for 2022/23 to 2024/25 reached the same approval outcome.	Track recurring corrective measures to evidence implementation and closure.
Council rules	The municipality publishes Rules of Order Meetings as a Council by-law. Council minutes demonstrate its application to attendance, leave, quorum, motions, questions, voting and meeting order.	Provide every councillor with the current controlled version and apply it consistently.
Ward committees	All 12 committees were re-established in April 2022. Recorded meetings rose from 20 in the transition year to 111 in 2024/25; the unaudited 2025/26 indicator reports 100% functional.	Maintain quorum, action plans, representative membership and documented community feedback.
Public participation	Annual reports record sustained IDP/budget engagements; 2024/25 also records 14 service-delivery jamborees attended by 1,054 community members.	Measure reach and issue resolution, not only the number of events.
Governance risk	The August 2026 register records community unrest, public-engagement deficiency, Council-record accuracy and decision-routing risks.	Direct Speaker controls towards participation, procedural integrity, records and Council continuity.

Source: Annual Reports 2021/22–2024/25; unaudited Annual Performance Report 2025/26; August 2026 risk register; MPAC Oversight Reports.

Chapter 1 Purpose, Scope and Report Boundary

1.1 Purpose

This report provides an institutional handover from the outgoing Speaker to the Speaker elected by the new Municipal Council after the local government election of 4 November 2026. It preserves the principal facts, governance lessons and control priorities associated with Council's legislative and participatory functions.

1.2 Reporting period and evidence basis

The reporting period is 1 November 2021 to 4 November 2026. Quantitative evidence is stated only to the latest verified source available at the evidence cut-off of 15 September 2026. Events after that cut-off are not projected. Approved annual reports and signed Council records are used ahead of summary or unaudited sources. The 2025/26 performance information is expressly identified as unaudited.

1.3 Boundary between the Speaker and Mayor reports

Matter	Primary report	Treatment in this report
Council meetings, order, attendance, rulings and legislative records	Speaker	Full governance treatment.
Section 79 committees and MPAC	Speaker	Mandate, composition, reporting and oversight continuity.
Councillor conduct, privileges, declarations and support	Speaker	Procedural and institutional treatment; restricted personal records remain controlled.
Ward committees, petitions and public-participation process	Speaker	Functionality, access, referral and feedback.
IDP, budget, SDBIP, finance, capital projects and service delivery	Executive Mayor	Included only where Council oversight or public participation requires a legislative interface.
Operational and strategic risk controls	Executive Mayor / Administration	Only Speaker-related governance implications are recorded here.

Signed Council minutes, resolutions, attendance registers, committee records, adopted policies and lawfully restricted conduct records remain the controlling institutional record for each matter covered by this report.

Chapter 2 Legal and Institutional Mandate

2.1 Constitutional and statutory framework

Instrument	Speaker-related application
Constitution of the Republic of South Africa, 1996	Sections 151 and 160 vest municipal legislative and executive authority in Council and regulate Council decisions, committees, openness and public access.
Local Government: Municipal Structures Act 117 of 1998	Sections 36 and 37 govern election and functions of the Speaker. The amended framework includes effective legislative and oversight authority, section 79 committees, ethics and accountability, ward committees and public participation.
Schedule 7 to the Municipal Structures Act	Contains the Code of Conduct for Councillors. The 2022 Regulations prescribe supporting conduct procedures.
Local Government: Municipal Systems Act 32 of 2000	Sections 16 and 17 require a culture and mechanisms of community participation and provide for petitions, notifications, public submissions, public meetings and hearings.
Local Government: Municipal Finance Management Act 56 of 2003	Sections 121, 127 and 129 establish the Annual Report and Council oversight cycle. MPAC performs detailed oversight on behalf of Council.
Witzenberg governance instruments	The Rules of Order Meetings published under municipal by-laws, the system of delegations, Ward Committee Policy and committee terms of reference govern local implementation.

Source: Constitution; Municipal Structures Act and 2021 Amendment Act; Municipal Systems Act; MFMA; Code of Conduct for Councillors Regulations, 2022; Witzenberg Council records.

2.2 Core responsibilities of the Speaker

- Preside at Council meetings, maintain order and apply the Rules of Order consistently.
- Ensure that Council meets at least quarterly and that meetings comply with notice, quorum, voting and public-access requirements.
- Protect the effective exercise of Council's legislative and oversight authority, including the functioning of section 79 committees and MPAC.
- Promote councillor ethics, accountability and compliance with the Code of Conduct.
- Oversee the effectiveness of ward committees and public-participation processes.
- Safeguard councillor participation, privileges and institutional support while preventing abuse of those privileges.

2.3 Current legal position of the Code of Conduct

The previous 2021 Speaker handover report referred to the former Schedule 1 of the Municipal Systems Act. With effect from 1 November 2021, the Code of Conduct for Councillors is contained in Schedule 7 to the Municipal Structures Act. The incoming Council should therefore use the current statutory location together with the Code of Conduct for Councillors Regulations, 2022 and any applicable provincial process.

Chapter 3 Council Composition and Speaker Chronology

3.1 Council composition

Witzenberg Municipal Council consists of 23 councillors: 12 ward councillors and 11 proportional representatives. The Council records reviewed demonstrate multiparty representation. The Council meeting of 28 January 2026 listed councillors from the DA, ANC, ICOSA, PA, FF Plus, Witzenberg Aksie, GOOD, Witzenberg Party and EFF. Party representation and individual membership are determined by the IEC record and signed municipal vacancy and replacement records at the relevant date.

3.2 Speaker chronology

Speaker	Period recorded in the Annual Report office-bearer schedule	Record basis
Councillor JS Mouton	22 November 2021–23 May 2022	2021/22 Annual Report financial-statement schedule.
Councillor EM Sidego	24 May 2022–17 October 2023	2023/24 Annual Report office-bearer schedule.
Councillor P Heradien	17 October 2023–14 December 2023	2023/24 Annual Report office-bearer schedule.
Alderlady EM Sidego	From 14 December 2023; confirmed in office in Council minutes through 31 March 2026	2023/24 Annual Report and signed/published Council minutes.

Source: Annual Reports 2021/22 and 2023/24; Witzenberg Council minutes; municipal Speaker webpage

The term included changes in political leadership and committee membership. The governance lesson is institutional rather than party-political: the Speaker must apply the adopted rules impartially, record each ruling and decision accurately, and ensure that the signed appointment and election resolutions remain the controlling record where summary dates differ.

The Speaker is accountable to Council and must be recognised across parties as the custodian of procedural fairness, integrity and orderly decision-making. Political change does not suspend Council's legal or records-management obligations.

Chapter 4 Council Meetings and Legislative Process

4.1 Meeting record and attendance

Period	Meetings	Items	Mean attendance	Attendance range
9 Nov 2021–30 Jun 2022	14	202	92.2%	73.9%–100%
2022/23	13	188	92.3%	78.3%–100%
2023/24	13	218	83.0%	52%–100%
2024/25	14	149	94.4%	87%–100%
Total / range	54	757	Annual means: 83.0%–94.4%	52%–100%

Source: Detailed Council meeting schedules in Appendix A of the approved Annual Reports. The Appendix A schedule is used where a chapter summary differs.

The record shows sustained Council activity, with 757 items considered in the 54 meetings listed through 2024/25. Attendance was generally high, but the 2023/24 schedule includes a 52% meeting and produced the lowest annual mean. Published minutes for 2025/26 confirm that Council continued to transact statutory business, including the Annual Report oversight process, budget statements, the mid-year assessment and planning instruments.

4.2 Rules of Order and Procedural Application

Rule area	Verified application during the term	Handover requirement
Status and scope	Rules of Order Meetings is published on the municipal website under By-laws and provides the procedural framework for Council and committee meetings.	Issue the current controlled version to all councillors and committee secretariats.
Agenda and meeting order	Minutes record adoption or amendment of the agenda, urgent matters, matters held in abeyance and the sequence in which business was considered.	Use the prescribed agenda order and record every authorised change.
Attendance and leave	On 21 June 2024, leave applications without the required written apologies were declined. On 30 May 2025, non-compliant applications were referred to the next Council meeting.	Apply the same submission, evidence and decision requirements to every councillor.
Quorum and adjournment	Witzenberg Council has 23 members and requires a majority of 12 members for a quorum. On 23 February 2024, proceedings were adjourned after the meeting lost its quorum.	Record attendance, departures, quorum checks, adjournment and resumption times.
Motions, questions and points of order	Council records show motions tabled for circulation, written questions directed through the Speaker's office and points of order raised during debate.	Maintain registers for submission, procedural assessment, referral, response, ruling and closure.
Voting, rulings and conduct	Minutes record movers and seconders, counterproposals, caucus adjournments, vote outcomes and Speaker rulings when matters were contested.	State the decision path clearly, enforce decorum impartially and record rulings and voting outcomes in the minutes.
Public access and confidentiality	Ordinary and hybrid meeting records were published, while confidential business was dealt with through the lawful in-committee process.	Protect public access and disclose restrictions only on a lawful, recorded basis.

Source: Witzenberg Municipality Policies and By-laws webpage; Council minutes of 23 February 2024, 21 June 2024, 30 May 2025, 30 July 2025 and 28 January 2026.

4.3 Minutes, resolutions and outstanding matters

The Council minutes of 21 June 2024 recorded that several earlier minutes remained in abeyance for corrections or further process. This demonstrates the importance of separating an unapproved minute from an approved and signed Council record. Later signed minutes, formal resolutions and the master resolution register are the definitive evidence of closure.

The incoming Speaker should receive a single legislative record consisting of the meeting calendar, notices, agendas, attendance and leave decisions, declarations, rulings, signed minutes, resolutions, referrals and outstanding-matters status. The resolution tracker must show the responsible executive or administrative owner without transferring responsibility for implementation to the Speaker.

4.4 Meeting programme and modes

Council approved its 2026 meeting programme on 11 December 2025. The programme permits in-person or virtual meetings as circumstances require. This flexibility supports continuity, provided that notice, access, quorum, voting, interpretation, recording and information-security controls remain effective.

Chapter 5 Committees and Oversight

5.1 Committee architecture and report boundary

Structure	Function	Speaker handover treatment
Municipal Public Accounts Committee (MPAC)	Section 79 oversight committee of non-executive councillors; conducts detailed Annual Report oversight and reports to Council.	Primary Council oversight structure in this report.
Other section 79 committees	Committees established by Council to assist the Council in exercising its powers and functions.	Mandate, membership, effectiveness and reporting fall within the Speaker's legislative oversight.
Section 80 portfolio committees	Executive-advisory committees aligned to Housing; Community Development; Corporate and Financial Services; Technical Services; and Local Economic Development and Tourism.	This report addresses lawful referral and Council receipt. Service-delivery substance belongs in the Mayoral report.
Performance, Risk and Audit Committee (PRAC)	Independent audit committee incorporating performance and risk functions and advising Council and the administration.	Council appointment and receipt of assurance reports are recorded here; management action belongs to the Mayor and administration.

5.2 Section 80 reporting to Council

Portfolio committee / Minutes submitted per year	2021/22	2022/23	2023/24	2024/25	2025/26
Housing Matters	5	9	10	11	9
Community Development	3	3	1	4	6
Corporate and Financial Services	3	4	4	6	5
Technical Services	3	2	4	6	6
Local Economic Development and Tourism	2	2	-	3	4

Source: Annual Reports 2021/22 to 2025/26.

The annual-report tables record both committee meeting dates and minutes submitted to Council. The incoming term should maintain a controlled committee-to-Council flow showing the meeting date, approval date, submission date and Council outcome.

5.3 MPAC oversight of Annual Reports

Annual Report	MPAC outcome in available oversight report	Principal corrective themes
2021/22	Council accepted the MPAC Oversight Report and adopted the Annual Report without reservations on 25 January 2023.	Clean audit; performance reporting; strategic service-delivery and financial pressures carried into the IDP process.
2022/23	Recommended Council approval without reservations.	Debt impairment; bad debt and collection; grant reliance; clearer appendices; long-term capital plan.
2023/24	Recommended Council approval without reservations.	Debt impairment and collection; industrial-effluent by-law; under-achieved targets; grant reliance; long-term capital plan.
2024/25	MPAC met on 19 January 2026 and recommended Council approval without reservations; Council adopted the report on 28 January 2026.	Debt impairment; Indigent Policy focus on Eskom areas; under-achieved targets; grant reliance.

Source: Council minutes of 25 January 2023: MPAC Oversight Reports for 2022/23, 2023/24 and 2024/25; Council minutes of 28 January 2026.

Debt impairment, collection, grant dependence and performance under-achievement recur across the term's oversight record. MPAC and Council therefore require a multi-year recommendation register linking each recommendation to the Council decision, responsible executive owner, evidence of action, follow-up and closure.

5.4 MPAC independence and membership

Council records show that MPAC membership changed during the term when members changed political office or became ineligible through executive appointment. For example, the 20 December 2023 record confirms that election to the office of Speaker affected continued MPAC membership, and the 21 June 2024 record amended MPAC composition after further changes. Prompt, formally recorded replacements protect the committee's lawful composition and independence.

Chapter 6 Councillor Governance, Ethics and Support

6.1 Ethics, accountability and procedural discipline

The Speaker's ethics role is grounded in Schedule 7 to the Municipal Structures Act and the 2022 Regulations. The term record demonstrates routine conflict-of-interest declarations, consideration of leave and the use of formal proposals and voting. These controls must be consistently applied and recorded regardless of political affiliation.

Councillor complaints, investigations and referrals must be recorded in a controlled conduct register. Personal and legally protected material remains in the custody of the Speaker's office, Legal Services and the responsible statutory authority, while Council receives the lawful status and outcome record.

6.2 Councillor participation and support

Area	Term position	Governance implication
Attendance and leave	Annual attendance schedules and meeting-level leave decisions are available through 2024/25.	Apply one rule consistently and preserve written reasons and decisions.
Questions and motions	Council minutes record written questions, motions and councillor-raised matters.	Maintain a register from submission through referral, response and closure.
Language and interpretation	Council approved the Witzenberg Language Policy 2023–2026 on 21 June 2024; interpretation needs were also raised in Council.	Meeting access and fair participation depend on practical language support.
Electronic agendas	Council moved to electronic agenda distribution in February 2026, with hard copies for councillors without devices.	Access, training, version control, confidentiality and reliable archive access remain essential.
Training	Councillor induction and continuing development form part of the institutional support required for effective participation.	Training should cover legislation, Rules of Order, ethics, finance, oversight, digital security and public participation.
Tools of trade and welfare	Council minutes record councillor queries about devices, attire and benefits.	Apply adopted policies transparently and retain issue, allocation and return records.

Chapter 7 Ward Committees

7.1 Establishment and annual functionality

Ward committees were disbanded in October 2021 for the local government election. New committees were established in all 12 wards in April 2022 and induction was completed in June 2022. The resulting annual record shows a clear transition year followed by sustained meeting activity.

Year	Committees established	Meeting activity or indicator basis	Reported functionality
2021/22	12	20	All reported effective; activity covered the April–June 2022 transition period.
2022/23	12	101	All reported effective.
2023/24	12	101	All reported effective; some representative categories were recorded as vacant.
2024/25	12	111	All reported effective; the highest recorded annual meeting total in the term.
2025/26 (unaudited)	12	Indicator requires at least four quorate meetings per committee	100% functional against the annual indicator.

Source: Annual Reports 2021/22–2024/25; unaudited Annual Performance Report 2025/26.

The unaudited 2025/26 indicator defines a functional committee as one with an agreed annual action plan by the end of the first quarter and at least four quorate meetings during the year. The next term should supplement this process measure with representative membership, issues referred, responses received and feedback completed.

7.2 Policy, representation and support

The Ward Committee Policy was adopted on 30 May 2025 after an internal Council workshop. Annual reports describe support through stipends, transport where necessary, venues, Community Liaison Officers and Community Development Workers. Committee membership reflects community sectors, including youth, women, business, sport and culture, safety, health and social services, education, faith and civic interests.

Vacancies in individual sector positions were visible in the annual membership tables while the committees continued to be classified as effective. The incoming Speaker should distinguish between minimum functionality, representative completeness and actual issue-resolution performance when reporting to Council.

7.3 Transition to the new Council

The 2022 experience provides the practical precedent for the post-election period: lawful reconstitution, community election or selection in terms of the current policy, induction, annual action plans and a documented link to ward councillors and the municipal referral system. Existing records must remain available so that local issues do not disappear when committee membership changes.

Chapter 8 Public Participation and Community Interface

8.1 Participation record

Year	IDP/budget entries	Community attendance	Additional service-delivery engagements
2021/22	13	595	IDP and budget participation programme.
2022/23	14	528	IDP and budget participation programme.
2023/24	16	459	Includes two ward-committee sessions attended by 71 people; 14 town/community meetings accounted for 388. Fourteen service-delivery jamborees recorded 1,054 attendees; all listed participation entries totalled 30 events and 1,555 attendees.
2024/25	16	501	Indicator MMIDP9 reported target achievement of 14 out of 14.
2025/26 (unaudited)	14 engagements achieved	—	

Source: Annual Reports 2021/22–2024/25; unaudited Annual Performance Report 2025/26.

Participation continued through community meetings, ward structures and service-delivery jamborees. Annual reports also record newsletters, loud-hailing, pamphlets, text messages and community-radio announcements. Attendance varied materially across areas and engagement rounds.

8.2 Quality of participation and feedback

Event counts demonstrate access opportunities, not the quality or representativeness of participation. A complete governance cycle records the issue, source and date; confirms acknowledgement; assigns the lawful Council, executive or administrative owner; records the decision or response; and reports the outcome back to the community. This prevents ward issues, petitions, councillor questions and service requests from being counted more than once or lost between structures.

For the 2024/25 Annual Report oversight process, the report was published for public input and advertised in the local press, with a closing date of 12 January 2026. The MPAC report records that no public submissions were received. Future oversight processes should continue to use accessible timing, language, explanation and feedback.

8.3 Petitions and representations

The municipal petition and representation register must provide the controlling record for receipt, referral, Council or committee consideration, response and proof of feedback. It should be integrated with ward and public-participation records to prevent duplication and preserve a complete audit trail.

Chapter 9 Speaker-related Governance Risks

9.1 August 2026 risk position

Risk	Recorded title	Inherent / residual	Speaker-related implication
Risk00092	Inability to deal with community protest, unrest and uprising	25 / 15.7609	Public trust, ward feedback, lawful public access and continuity of Council business.
Risk00113	Public engagement deficiency	16 / 12	Directly relevant to communication, awareness, trust, participation and misinformation.
Risk00091	Inability to deal with disaster-related incidents in terms of business continuity	25 / 12	Continuity of Council meetings, records, notices and communication during disruption.
Risk00490	Council decisions not routed to the responsible person or routed incorrectly	12 / 4.807	Accuracy of the resolution and referral process.
Risk00492	Minutes compiled inaccurately	12 / 4.807	Integrity of the official Council and committee record.
Risk00587	Minutes not approved due to election or change in coalition	9 / 1.7956	Orderly transition and approval of the lawful meeting record.

Source: Witzenberg Municipality Risk Register. August 2026.

The six risks define a coherent Speaker control environment: public engagement and trust; continuity of the legislative forum; accurate minutes; and correct routing of Council decisions. The first three also depend on executive and administrative controls, which remain addressed in the Mayoral handover and departmental plans.

Speaker assurance should be based on the current risk owner, approved controls, implementation evidence and formal risk-management reporting. Meeting activity and expenditure alone do not demonstrate that a governance risk has been adequately controlled.

9.2 Oversight focus

- Maintain a reliable public-participation and feedback register aligned to Risk00113 and Risk00092.
- Protect meeting continuity, public notice and access arrangements aligned to Risk00091.
- Use signed minutes, a controlled resolution register and documented routing aligned to Risk00490 and Risk00492.
- Close each outgoing-Council minute through the lawful approval process and preserve the election-transition record aligned to Risk00587.

Chapter 10 Records and Digital Council Continuity

10.1 Legislative record sets

Record set	Institutional custodian	Handover significance
Council calendar, notices and agenda packs	Municipal Manager / Administration / Council Support	Proves lawful convening, distribution and the business placed before Council.
Attendance, leave, declarations and rulings	Speaker's office / Council Support	Supports quorum, conduct and procedural accountability.
Signed minutes, resolutions and referral tracker	Municipal Manager / Records Management	Provides the authoritative decision and implementation-routing record.
MPAC and section 79 committee files	Committee secretariat and chairpersons	Preserves mandates, membership, evidence, recommendations and open oversight matters.
Ward and public-participation records	IDP / Public Participation / Speaker's office	Preserves membership, action plans, issues, referrals and feedback across the election.
Restricted conduct and legal records	Speaker / Legal Services / authorised custodian	Protects confidentiality, due process and lawful access.
Devices, accounts, access rights and archives	Corporate Services / ICT / Records Management	Separates official records from personal credentials and supports secure continuity.

10.2 Electronic agendas and cyber continuity

The Council minutes of 28 January 2026 record recovery of the municipal network after a cyber-attack. Council records in February 2026 also record electronic agenda distribution, with hard copies limited to councillors without devices. These developments improve efficiency but make meeting continuity dependent on secure access, version control, reliable backups, lawful retention and an alternative distribution method during disruption.

The Speaker's concern is the continuity and integrity of the legislative record. Technical cyber-response, infrastructure recovery and business-continuity controls remain administrative and executive responsibilities. Official records must be retained in municipal systems and transferred through named accounts and controlled permissions; passwords and personal credentials are not handover items.

10.3 Records principle

Each meeting and oversight matter must resolve to one signed minute or report, one Council decision, one responsible owner, one due date where applicable and one recorded closure outcome. Version control must prevent duplicate copies from creating competing records of Council's decision.

Chapter 11 Transition Priorities for the Incoming Speaker

11.1 First sitting and institutional establishment

Timing	Priority	Council outcome
First sitting	Election of the Speaker and other office-bearers; confirmation of oath, declarations, Rules of Order and immediate meeting arrangements.	Lawfully constituted Council and clear procedural authority.
First 7 days	Secure access to the signed Council, committee, conduct, ward and participation records; confirm Council-support contacts and restricted-record custody.	Unbroken institutional memory and secure access.
First 30 days	Approve the Council programme; establish MPAC and other section 79 committees; confirm mandates, composition, independence and reporting dates.	Operational legislative and oversight structures.
First 30 days	Brief all councillors on the Code, Rules, conflicts, leave, questions, motions, confidential business and electronic systems.	Consistent procedural practice across parties.
First 60 days	Implement the post-election ward-committee process under the current policy and preserve outstanding ward issues during reconstitution.	Continuity of local participation and lawful committee establishment.
First 100 days	Review the Council resolution tracker, MPAC recommendations, public-engagement register and Speaker-related risks with responsible officials.	Evidence-based oversight priorities and documented accountability.

11.2 Continuing governance priorities

- Apply meeting rules and councillor-attendance requirements consistently and record reasons for rulings and leave decisions.
- Maintain MPAC independence and a multi-year register of recommendations, executive responses and closure evidence.
- Report ward-committee performance through quorum, representation, issues referred, responses received and feedback completed.
- Strengthen public access through clear language, varied channels and demonstrable response to community input.
- Keep Council records secure, searchable and available during cyber, disaster or political transition.
- Maintain a clear boundary between Council oversight led by the Speaker and executive implementation led by the Mayor and administration.

Chapter 12 Conclusion and Formal Handover

12.1 End-of-term conclusion

The 2021–2026 term leaves an established Council system, sustained legislative activity, a functioning MPAC oversight process, twelve operating ward committees and recurring community-engagement platforms. The record also identifies governance pressures that require continued attention: variable attendance at certain meetings, accuracy and approval of minutes, correct routing of Council decisions, recurring MPAC themes, uneven public participation and dependence on digital systems.

The principal handover obligation is continuity. The incoming Speaker must be able to determine what Council decided, what oversight action remains active, which community matters were referred, what feedback was given, and where the authoritative record is kept. This report supplies the consolidated institutional narrative; the signed source records retain their full legal status.

12.2 Formal handover statement

I hereby hand over the institutional responsibilities, records and term knowledge of the Office of the Speaker for the 2021–2026 Municipal Council term, subject at all times to the signed Council record, applicable law and the lawful custody of confidential information.



Alderlady Elizabeth Sidego

Outgoing Speaker

Date: 23.09.26



Incoming Speaker

Witzenberg Municipal Council

Date: _____

WITNESSED / ACKNOWLEDGED



Municipal Manager

Date: 28/09/2026

References and Source Records

Primary municipal records

- Speaker Handover Report to the Newly Elected Council for Witzenberg Municipality, 2021.
- Witzenberg Municipality Annual Reports for 2021/22, 2022/23, 2023/24 and 2024/25.
- Witzenberg Municipality Annual Performance Report 2025/26, document dated 18 August 2026; unaudited at the evidence cut-off.
- Council minutes of 25 January 2023 and MPAC Oversight Reports on the 2022/23, 2023/24 and 2024/25 Annual Reports.
- Witzenberg Municipality Risk Register, August 2026.
- Selected signed and published Council minutes, including 20 December 2023, 23 February 2024, 21 June 2024, 30 May 2025, 30 July 2025, 11 December 2025, 28 January 2026, 25 February 2026 and 31 March 2026.
- Witzenberg Municipality Speaker webpage and Council leadership records.
- Witzenberg Municipality Policies and By-laws webpage, including Rules of Order Meetings

Legislation and official election information

- Constitution of the Republic of South Africa, 1996
- Local Government: Municipal Structures Act 117 of 1998
- Municipal Structures Amendment Act 3 of 2021
- Local Government: Municipal Systems Act 32 of 2000
- Local Government: Municipal Finance Management Act 56 of 2003
- Code of Conduct for Councillors Regulations, 2022
- Electoral Commission confirmation of the 4 November 2026 election date

WITZENBERG MUNICIPALITY
WC022 | CAPE WINELANDS DISTRICT | WESTERN CAPE

End of Term

MAYORAL
HANDOVER REPORT
2021–2026 Municipal Council Term

Reporting period: 1 November 2021 to 4 November 2026

PREPARED UNDER THE AUTHORITY OF

Cllr Trevor Abrahams

Executive Mayor

For handover from the outgoing Executive Mayor to the incoming Executive Mayor

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Executive Mayor's Foreword

This report is presented as an institutional record of the municipal council term from the Local Government Elections of 1 November 2021 to the elections scheduled for 4 November 2026. I assumed office as Executive Mayor on 14 December 2023. References to the full council term therefore do not imply that decisions or results before that date were taken under my mayoralty; those matters must be read with the applicable Council records.

The audited record shows that Witzenberg sustained clean audit outcomes through 2024/25, reaching a thirteenth consecutive clean audit. During the term, substantial infrastructure and community projects were delivered, including the upgrade of the Van Breda Bridge in Ceres, the construction of the Tulbagh Waverenskroon storage dam, the Op-die-Berg reservoir, the Tierhokskloof bulk pipeline which provides bulk water to Wolseley, road rehabilitation, and construction of a Material Recovery Facility in Ceres with waste drop-off facilities in Tulbagh and Wolseley. These achievements must be considered alongside increasing pressure on revenue collection, electricity capacity, informal-settlement growth, ageing infrastructure and the funding required for landfill rehabilitation.

The 2025/26 figures reflected in this report are drawn from the Annual Financial Statements submitted to the Auditor-General and the Annual Performance Report. They show an operating deficit, reduced cash, collection below target, capital underspending in selected programmes and continued ICT recovery and resilience work following a material ransomware incident. The audit of the 2025/26 Annual Financial Statements is in progress.

Executive Summary

Term at a Glance

Dimension	Inherited baseline	Latest established position	Trend / assurance
Audit outcome	2020/21 clean audit; ninth consecutive clean audit reported.	2024/25 clean audit; thirteenth consecutive. The 2025/26 Annual Financial Statements were submitted to the Auditor-General and the audit is in progress.	Sustained through latest audited year
Operating result	2020/21 surplus R28.621m.	2024/25 deficit R0.902m. Submitted 2025/26 deficit R54.672m.	Material deterioration in 2025/26
Revenue collection	90% in 2020/21.	86% in 2024/25; unaudited 2025/26 performance result 89% against 93% target.	Below target
Cash coverage	2.74 months in 2020/21.	2.6 months in 2024/25; 2025/26 performance result 1.7 months.	Deteriorating
Capital expenditure	R66.944m of R86.843m (77.1%) in 2020/21.	R77.145m of R87.380m (88.3%) in 2024/25; unaudited 2025/26 93% of adjusted budget.	Improved from baseline, but selected 2025/26 programmes underspent
Electricity losses	10.80% in 2020/21.	14.60% in audited 2024/25 AFS; 11.70% in the 2025/26 Annual Performance Report.	Improved, but remains above 10%
Human resources	2021/22 vacancy rate reported as 10.4%.	Unaudited 2025/26 funded-post vacancy 12.1% (71 of 587); all senior-management posts reported filled.	Vacancy pressure increased
Informal settlements	2015/16 comparator: 1,945 households.	Unaudited 2025/26 performance report: 8,872 households (+356.1% from comparator).	High-growth service and land risk
Strategic risk	2021 handover highlighted Eskom capacity, settlements/land occupation, indigents, maintenance and debt.	August 2026 register: 19 strategic risks; highest are Eskom capacity (25), illegal occupation (20) and non-payment (20).	Persistent/escalated
Landfill rehabilitation	2021 handover provision R102.376m.	July 2026 consultant estimate R176.845m; submitted AFS provision R119.570m.	Material exposure

Principal Achievements

No.	Verified achievement	Outcome or significance
1	Thirteen consecutive clean audits through 2024/25.	Sustained unqualified financial and performance control record through the latest audited year.
2	Van Breda Bridge completed during 2023/24 (reported value approximately R60m).	Major road/bridge infrastructure delivered.
3	Tulbagh Waverenskroon storage dam completed; reported storage capacity 1.2 million m ³ .	Strengthens bulk water storage and drought resilience for Tulbagh.
4	500 kl Op-die-Berg reservoir completed.	Improved local storage and service resilience.
5	Tierhokskloof bulk pipeline completed.	Bulk-water infrastructure improvement
6	Ceres material recovery facility completed during 2022/23.	Supports diversion/recovery and solid-waste management.
7	Tulbagh waste drop-off/transfer facility reported completed.	Improved solid-waste handling capacity and supports diversion from landfill.
8	Road rehabilitation and resealing continued; unaudited 2025/26 result 5.7% against 4% target.	Maintenance exceeded the reported annual surface-treatment target.
9	Housing delivery included 260 Vredebes with service connections	Direct household-service and tenure benefit.
10	Approximately 2 049 job opportunities created through EPWP projects and programmes.	Socio-economic and participation output achieved over the council term.

Matters Requiring Immediate Attention

Priority	Issue and consequence	Transition priority	Lead / timing
1	The submitted 2025/26 Annual Financial Statements report a deficit of R54.672m and cash and cash equivalents of R137.507m, a decrease of R61.129m (30.8%) from the prior year. The 89% collection rate remained below the 93% target, while the severe storms in May 2026 disrupted service delivery and payment collection. A further R10m was included in the Adjustments Budget for property acquisition, increasing cash and capital-funding requirements. An actuarial/fair-value adjustment of R16.063m relating to employee benefits also affected the reported financial position; total employee-benefit liabilities increased by R26.470m to R142.332m.	Review the audited outcome and separate recurring operating pressures, cash commitments, storm effects and non-cash accounting movements. Implement monthly cash-flow, collection and expenditure recovery measures; confirm the affordability and funding of the property acquisition; quantify the May 2026 storm impact; and manage the employee-benefit obligation through the budget and long-term financial plan. Prioritise essential services and legally committed expenditure, with monthly reporting to the Mayor, Mayoral Committee and Council.	MM/CFO statutory audit timetable
2	Electricity capacity remains the highest-rated strategic risk (25). Eskom approved an additional 5 MVA for the Bon Chretien supply point; R24.421m including VAT was paid in August 2026, supported by a R29.756m guarantee and R15m collateral investment. The additional capacity will only support new housing, business and other connections once the Eskom and municipal works are commissioned.	Monitor a joint Eskom implementation and commissioning programme, municipal network readiness, capacity allocation and the guarantee and collateral commitments. Apply the Council-approved R5,693.62/kVA contribution excluding VAT to qualifying users and align capacity charges with the electricity cost-of-supply study and approved tariffs.	Technical/CFO/MM first 30 days
3	Revenue and liquidity: the 2025/26 collection rate was 89% against a 93% target. Net current service and rates debtors rose to R124.555m, while R254.669m of gross customer debt fell within the oldest reported ageing bands. Risk00098 remains rated 20.	Implement a segmented debt-recovery programme covering active accounts, long-outstanding debt, indigent verification, payment arrangements, disconnections and legal recovery. Report collections, ageing, write-offs and cash coverage monthly.	CFO/Council immediate
4	Informal-settlement and unlawful-occupation growth increases service, land, fire, health and social pressures.	Confirm verified settlement register, land strategy, service standards, housing pipeline and intergovernmental plan.	Community/Technical /Legal 30–60 days

Priority	Issue and consequence	Transition priority	Lead / timing
5	Landfill closure and rehabilitation remains a material obligation. The July 2026 consultant estimate is R176.845m and the submitted AFS provision is R119.570m. A regional landfill site has been completed in Worcester, and refuse from Wolseley and Tulbagh is planned to be delivered there to extend the remaining life of the Prince Alfred Hamlet site.	Reconcile engineering estimates, the GRAP provision, closure dates, licences and cash backing. Implement the Worcester transport arrangement with confirmed commencement dates, responsibilities, tariffs, haulage capacity and budgets, and update the remaining-life and rehabilitation estimates for each Witzenberg site.	CFO/Community before budget review
6	ICT and cyber continuity: a material ransomware incident disrupted systems. Recovery, segmentation, endpoint protection, monitoring and resilience controls are being strengthened.	Receive a restricted, tested recovery pack; confirm incident date, legal notifications, immutable recovery and continuity tests.	Corporate/ICT immediate/restricted
7	Infrastructure reliability: electricity, ageing infrastructure, wastewater compliance and sewer blockages remain material.	Approve asset-condition, maintenance-backlog and compliance recovery schedules with funded priorities.	Technical/CFO 30–100 days
8	The Revised Witzenberg Municipal Disaster Management Plan 2026 was workshoped by Council, formally approved and adopted, and incorporated into the revised IDP. The municipality therefore has an approved framework for disaster-risk reduction, preparedness, response, recovery and intergovernmental coordination. Effective implementation remains essential, particularly considering the service-delivery and financial effects of the severe storms experienced in May 2026.	Implement and monitor the Disaster Management Plan through clearly assigned departmental responsibilities, funded priority actions, updated emergency contacts and response arrangements, regular preparedness exercises and coordinated reporting. Progress against the Plan must be reported to the appropriate committees, and lessons arising from the May 2026 storms and January cyber attack, must be incorporated into future preparedness, infrastructure resilience and business-continuity measures.	Community/Disaster/MM transition priority

Decisions Required in the First 100 Days

0–30 days	31–60 days	61–100 days
Acknowledge report and certified addendum; receive restricted legal/cyber packs.	Set direction for IDP/budget review and financial recovery measures.	Adopt a consolidated delivery and risk work programme.
Review cash, debtors, grants, commitments, major contracts and active incidents.	Decide priority capital-project, Eskom-capacity and landfill actions.	Confirm funded asset-maintenance and infrastructure-compliance plans.
Confirm delegations, signatories, committees, declarations and records/access transfer.	Review settlement/housing/land programme and disaster-management readiness.	Publish lawful progress communication and schedule quarterly oversight.
Approve urgent statutory calendar against the declared election/inaugural timetable.	Resolve open audit, MPAC, risk and performance corrective actions.	Evaluate early results and revise action owners/dates where required.

Chapter 1 Legal and Governance Framework

Instrument	Handover relevance
Constitution of the Republic of South Africa, 1996 (ss 152-153)	Local government objectives, developmental duties, sustainable service delivery and accountable government.
Local Government: Municipal Structures Act 117 of 1998	Council term, election of office-bearers, executive mayoral system, council meetings and councillor conduct.
Local Government: Municipal Systems Act 32 of 2000	IDP, performance management, annual performance reporting, administration, delegations and community participation.
Municipal Planning and Performance Management Regulations, 2001	Performance system, indicators, targets, measurement, review and reporting evidence.
Local Government: Municipal Finance Management Act 56 of 2003	Budget and in-year oversight, annual reports, AFS, audit, oversight reports, contracts, grants, liabilities and financial governance.

Instrument	Handover relevance
Municipal Budget and Reporting Regulations, 2009 and National Treasury circulars	Consistent budget, SDBIP, in-year and annual financial information, including funded-budget and transition requirements.
Municipal SCM Regulations and Witzenberg SCM Policy	Tender, contract, variation, deviation, commitment and procurement pipeline disclosures.
Witzenberg policies, delegations and Rules of Order	Local governance arrangements, decision rights, transition controls and council procedures.

Chapter 2 Strategic Direction and Term Outcomes

2.1 Constitutional and Strategic Framework

The Constitution establishes the local sphere of government. It confers both the legislative and the executive authority on the municipal council.

The objects of local government are set out as follows:

- To provide democratic and accountable government for local communities;
- To ensure sustainable provision of services to communities;
- To promote social and economic development;
- To promote a safe and healthy environment; and
- To encourage communities and their organisations to become involved in local government matters.

The elected councillors, and in particular the political office-bearers, assume responsibility in a municipality to provide leadership for a five-year term. It is, therefore, expected that at the end of the term of office a formal political report should be compiled reflecting on how much progress has been made to address the plight of the people and to organize the municipality's administration in order to be appropriately positioned to implement the chosen strategic intervention.

Witzenberg's strategic intervention focuses on four key performance areas with strategic objectives identified within each of these areas:

Essential Services

- Sustainable provision and maintenance of basic services
- Provide for the needs of informal settlements through improved services

Governance

- Support institutional transformation and development
- Ensure financial viability
- To maintain and strengthen relations with international and intergovernmental partners as well as the local community through the creation of participative structures.

Communal Services

- Provide and maintain facilities and environments that make residents feel at home.

Socio-Economic Support Services

- Support the poor and vulnerable through programmes and policy
- Create an enabling environment to attract investment and support the local economy

2.2 Five-Year Outcome Summary

IDP strategic objective	Established term evidence	End-term position	Trend	Assurance / limitation
Sustainable provision and maintenance of basic infrastructure.	Bridge, reservoirs, bulk pipeline, roads and electricity projects delivered; 2026/27 capital allocation R37.066m to this objective.	Eskom capacity, ageing infrastructure, wastewater performance and maintenance remain material.	Mixed	Annual reports, risk register and capital-expenditure schedule

IDP strategic objective	Established term evidence	End-term position	Trend	Assurance / limitation
Improved services for informal settlements.	Chemical toilets increased from 58 in 21/22 to 156 in informal settlements. 2025/26 reports 5 informal water and 5 sewer connections against targets of 3; refuse access 100% against 95%.	Households reported at 8,872, up from 1,945 in 2015/16; scale of growth remains critical.	Service outputs improved; pressure worsened	Annual Performance Report and strategic risk register
Institutional transformation and development.	Clean audits sustained; all senior-management posts reported filled; 1 115 training records reported over the past 5 years.	Funded-post vacancy 12.1%; ICT continuity weaknesses.	Mixed	Annual reports and 2025/26 Annual Performance Report
Financial viability.	Audited surpluses through 2023/24 and clean audits.	2024/25 moved to a small deficit; the submitted 2025/26 AFS record a R54.672m deficit, collection below target and reduced cash.	Deteriorating	Audited annual reports through 2024/25 and submitted 2025/26 AFS
Intergovernmental and external relations.	Evidence of grant-funded delivery and disaster coordination exists.	Various IGR engagements.	Continued	Annual reports and disaster-management information
Facilities that support community well-being.	Ceres MRF, waste facility, fire attendance 92%, library visits 15,817 and cemetery target achieved in unaudited 2025/26.	Facilities were reported to be in generally good condition.	Some positive outputs	Annual reports and 2025/26 Annual Performance Report
Support to poor and vulnerable communities.	Indigent/free-basic-service activity and housing outputs reported.	4,062 indigents; FBS recipients 12,721	Number of poor households increasing	Annual performance and strategic risk information
Enabling investment and the local economy.	Unaudited 2025/26 reports 411 work opportunities, 8% local-business procurement and 30 social engagements.	Investment hampered by insufficient electricity capacity	Outputs positive; electricity capacity constrains growth	2025/26 Annual Performance Report and strategic risk register

Chapter 3 Financial Position and Audit Outcomes

3.1 Key Financial Indicators

Indicator	2020/21 baseline	2024/25 audited	2025/26 unaudited	2026/27 transition position	Interpretation
Audit outcome	Clean audit (ninth consecutive).	Clean audit (thirteenth consecutive).	AFS submitted to the Auditor-General; audit in progress.	Conclude the audit and implement the management action plan.	Audit assurance remains current through 2024/25; the 2025/26 statutory audit is under way.
Revenue	R678.528m	R941.692m	R1.025692bn	Monitor monthly performance against the funded budget.	Unaudited 2025/26 revenue was 8.0% higher year-on-year.

Indicator	2020/21 baseline	2024/25 audited	2025/26 unaudited	2026/27 transition position	Interpretation
Expenditure	R649.907m	R942.595m	R1.080364bn	Maintain expenditure within available revenue and cash.	Unaudited 2025/26 expenditure was 10.9% higher year-on-year.
Surplus/(deficit)	R28.621m surplus	R0.902m deficit	R54.672m deficit	Implement the financial recovery priorities in this report.	The result reflects a material deterioration requiring sustained corrective action.
Cash and cash equivalents	Coverage 2.74 months.	R198.636m comparative; audited coverage 2.6 months.	R137.507m; unaudited APR cash coverage 1.7 months.	Monitor liquidity, commitments and ring-fenced cash monthly.	Cash decreased by R61.129m (30.8%) year on year.
Collection rate	90%	86%	89% against 93% target	Apply the monthly revenue and debt-collection programme.	Performance improved from 86% but remained four percentage points below target.
Capital expenditure	R66.944m / R86.843m = 77.1%	R77.145m / R87.380m = 88.3%	93% of adjusted R105.438m	First-quarter capital target achieved.	Maintain project-level delivery, grant compliance and cash-flow control.
Gross service debtors	Baseline debtor controls and ageing reflected in the 2020/21 Annual Report.	+13.9% year on year; 74% older than 90 days.	Gross customer debt R342.952m; R254.669m in the oldest reported ageing bands. Net current service and rates debtors R124.555m; irrecoverable debt written off R173.038m.	Implement segmented recovery and monthly ageing oversight.	Long-outstanding debt and write-offs present a material liquidity and affordability risk.
Electricity losses	10.80%	14.60%	11.7% unaudited APR	Continue technical and commercial loss-reduction measures.	Improved from 14.60% but remains above 10%.
Irregular expenditure	Controlled through the MFMA and municipal consequence-management framework.	Opening position in unaudited AFS R11.329m	The unaudited AFS reports the opening amount written off and a nil closing balance; Council decision dated 31 March 2025.	Maintain investigation, Council and consequence-management controls.	The submitted AFS record a nil closing balance after the Council-approved write-off.

3.2 Financial Matters Requiring Handover

Matter	Amount / exposure	Position at 31 August 2026	Transition priority	Evidence
Operating deficit	R54.672m	Recorded in the submitted 2025/26 AFS.	Separate recurring, storm-related, cash and non-cash drivers and reflect corrective measures in the budget and long-term financial plan.	Submitted 2025/26 AFS

Matter	Amount / exposure	Position at 31 August 2026	Transition priority	Evidence
Cash decline	R137.507m vs R198.636m comparative	Cash decreased by R61.129m (30.8%); net cash from operations declined to R13.347m.	Monitor liquidity, operating cash generation, commitments, guarantees and collateral investments monthly.	Submitted 2025/26 AFS and strategic risk register
Irrecoverable debt write-off	R173.038m	Current-year write-off, compared with R15.347m in 2024/25.	Reconcile Council authority and customer classes and strengthen early collection, indigent verification and recoverability assessments.	Submitted 2025/26 AFS
Debt impairment	R66.975m net reversal	The submitted AFS record a net reversal after write-offs and the GRAP 104 impairment assessment.	Maintain consistent ageing, expected-loss assumptions, write-off treatment and note disclosure.	Submitted 2025/26 AFS
Landfill rehabilitation/closure	R119.570m submitted AFS provision	Provision increased from R67.623m; the valuation method moved from IPWIS inputs to topographical survey information.	Reconcile engineering estimates, discounting, closure timing, regional-disposal assumptions and cash backing.	Landfill technical report, submitted AFS and risk report
Bulk electricity cost	R430.733m vs R391.687m	R39.046m year-on-year increase in the submitted AFS.	Integrate Eskom costs, demand, technical losses and the cost-of-supply study into tariffs and the medium-term budget.	Submitted 2025/26 AFS
Contingent litigation	Eleven matters totalling R13.196m	The municipality is defending the disclosed matters; most injury, property and vehicle claims were submitted to the insurance broker.	Maintain a restricted legal register reconciled to the AFS, with probability, quantum, insurer, counsel and next procedural date.	Submitted 2025/26 AFS, Note 61
Deviations	R9.069m	Disclosed in the submitted 2025/26 AFS.	Reconcile the deviation register to legal basis, approvals, contract values and oversight outcomes.	Submitted 2025/26 AFS
Capital commitments	R26.705m	Capital commitments including VAT at 30 June 2026.	Reconcile commitments to project, contract, grant, procurement and cash-flow registers.	Submitted 2025/26 AFS
Grant dependence	Capital programme materially supported by conditional grants	Grant funding remains central to infrastructure delivery.	Maintain a grant matrix covering conditions, claims, cash flow, rollover and replacement-funding risks.	Oversight reports and current SDBIP

3.3 Audit Outcomes and Corrective Action

Year	Audit outcome	Oversight position	Recurring corrective themes	Transition implication
2021/22	Clean audit; tenth consecutive.	Annual Report and Council oversight process completed.	Debt impairment/bad debt, debt policy, grant reliance, ICT and performance evidence.	Maintain the corrective-action record for debt, grants, ICT and performance evidence.

Year	Audit outcome	Oversight position	Recurring corrective themes	Transition implication
2022/23	Clean audit; eleventh consecutive.	MPAC recommended approval without reservation.	Debt recovery, grant reliance, long-term capital planning and cross-referencing.	Status of recurring corrective actions.
2023/24	Clean audit; twelfth consecutive.	MPAC recommended approval without reservation.	Bad debt strategy, industrial-effluent by-law, underachieved targets and grants.	Status of corrective actions.
2024/25	Clean audit; thirteenth consecutive.	Annual Report tabled 11 Dec 2025; MPAC process 19 Jan 2026; no public comments recorded; approved without reservation.	Debt impairment, indigent policy for Eskom areas, underachieved targets and grant reliance.	Management and AGSA action-plan status.
2025/26	AFS submitted; audit in progress.	Annual Financial Statements and Annual Performance Report submitted for statutory audit.	Conclude audit assurance and implement the management action plan.	Complete the statutory audit and oversight cycle and carry corrective actions into 2026/27.

Chapter 4 Capital Programme Infrastructure and Major Contracts

Reported capital expenditure for the five completed financial years amounted to R416.07 million against a budget of R465.06 million. This represents expenditure of 89.5% of the recorded budget. The allocation pattern was concentrated in infrastructure and access projects: Essential Services accounted for R247.54 million, while Socio-Economic Support Services accounted for R81.60 million. Together these two key performance areas represented 79.1% of completed-year capital expenditure.

The largest investments were the Upgrade Van Breda Bridge, the street network programme, Tulbagh Waverenskroon Dam, the Tierhokskloof bulk pipeline, upgrades to wastewater treatment works, and the power station upgrade. These projects align with the IDP emphasis on basic infrastructure and economic enablement. They are also relevant to high-rated risks concerning deteriorating infrastructure, electricity capacity, water security, road condition and the continuity of essential services.

Capital spending shows where resources were directed to the causes and consequences of registered risks. Expenditure alone does not demonstrate that a risk was reduced. The effect of each completed project should be assessed against service outcomes, asset condition, remaining capacity and the latest residual risk assessment.

For five selected continuing projects and programmes, expenditure to 30 June 2026 plus the applicable 2026/27 budget produces a combined planning value of R73.46 million. These values are shown separately from the completed-year expenditure totals so that future budgets are not presented as actual expenditure.

Measure	Result
Completed-year budget (5-yrs)	R465.06 million
Completed-year expenditure (5-yrs)	R416.07 million
Completed-year expenditure rate (5-yrs)	89.5%
Largest KPA	Essential Services at R247.54 million and 59.5% of expenditure
Largest strategic objective	Sustainable provision and maintenance of basic infrastructure at R246.37 million
Concentration in projects over R5 million	R311.45 million across 18 projects and 74.9% of expenditure
Selected continuing project and programme values	R73.46 million: expenditure to 2025/26 plus 2026/27 budget
Recorded 2026/27 partial-year position	R8.59 million expenditure against a R67.65 million budget

4.1 Annual Expenditure Trend

Financial year	Budget Rm	Expenditure Rm	Expenditure rate	Share of total
2021/22	81.72	69.11	84.6%	16.6%
2022/23	100.97	89.11	88.2%	21.4%
2023/24	89.55	83.07	92.8%	20.0%
2024/25	87.38	77.07	88.2%	18.5%
2025/26	105.44	97.71	92.7%	23.5%
Total	465.06	416.07	89.5%	100.0%

Annual expenditure increased from R69.11 million in 2021/22 to R97.71 million in 2025/26. The highest expenditure rates were recorded in 2023/24 at 92.8% and 2025/26 at 92.7%. The lower rates in 2021/22 and 2024/25 are mainly attributable to COVID-19 lockdown measures in 2021/22 and severe storm damage in 2024/25, which delayed certain projects.

4.2 Expenditure by Key Performance Area

Key performance area	Budget Rm	Expenditure Rm	Expenditure rate	Share of total
Essential Services	266.44	247.54	92.9%	59.5%
Socio-Economic Support Services	95.02	81.60	85.9%	19.6%
Communal Services	54.99	44.56	81.0%	10.7%
Governance	48.61	42.37	87.2%	10.2%
Total	465.06	416.07	89.5%	100.0%

4.2.1 Essential Services

Essential Services received R247.54 million, equal to 59.5% of completed-year expenditure, and spent 92.9% of its recorded budget. The expenditure supported road networks, water storage and supply, wastewater treatment, sewer networks, electricity distribution, solid-waste infrastructure and stormwater works. This concentration is consistent with the IDP priority of providing and maintaining basic infrastructure and directly relates to Risk00090, Deteriorating essential services infrastructure, which carries a residual rating of 18.7 in the August 2026 risk register. Only R1.17 million was recorded directly against the objective Provide for the needs of informal settlements through improved services, with expenditure of 41.1% of its R2.84 million budget. All six entries relate to toilets for informal settlements. This is material in relation to Risk00097, Growth in informal settlements, which has a residual rating of 16.2. The amount should not be interpreted as the full capital benefit received by informal settlements because electricity, housing, access and bulk-infrastructure projects may be classified under other objectives.

4.2.2 Socio-Economic Support Services

Socio-Economic Support Services accounted for R81.60 million, or 19.6% of expenditure. The Upgrade Van Breda Bridge and the power station upgrade together contributed R77.58 million, which is 95.1% of this KPA's expenditure. The bridge supports access and economic connectivity. The power station upgrade is strategically relevant to the objective of creating an enabling environment for the local economy and to Risk00089 concerning Eskom's inability to provide increased electricity supply, which remains rated at 25.0 after controls.

4.2.3 Communal Services

Communal Services recorded R44.56 million of expenditure and an expenditure rate of 81.0%. More than half of this KPA's five-year expenditure occurred in 2025/26, when R24.57 million was spent. Important components included land for the Op-die-Berg cemetery, sport-facility upgrades, streetlighting, parks and the continuing Nduli Library. The R4.29 million recorded to 2025/26 for the Ceres Bella Vista taxi rank related mainly to the purchase of land in Ceres and planning fees; construction is planned for 2027/28.

4.2.4 Governance

Governance accounted for R42.37 million, or 10.2% of expenditure, at an expenditure rate of 87.2%. Spending was concentrated in fleet replacement, waste-management vehicles, administrative facilities, fire and protection equipment, information technology and financial systems. This supports institutional capability and links directly to Risk00102, Ageing vehicle fleet, with a residual rating of 20.0, as well as Risk00091 on disaster-related business continuity and Risk00305 on the ICT portfolio supporting municipal objectives.

4.3 Expenditure by Strategic Objective

KPA	Strategic objective	Budget Rm	Expenditure Rm	Rate	Share
Essential Services	Sustainable provision and maintenance of basic infrastructure	263.60	246.37	93.5%	59.2%
Socio-Economic Support Services	Create an enabling environment to support local economy	94.87	81.47	85.9%	19.6%
Communal Services	Provide and maintain facilities and environment that make citizens feel at home	54.99	44.56	81.0%	10.7%
Governance	Support Institutional Transformation and Development	46.35	40.27	86.9%	9.7%
Governance	Ensure financial viability	1.88	1.74	93.0%	0.4%
Essential Services	Provide for the needs of informal settlements through improved services	2.84	1.17	41.1%	0.3%
Governance	Maintain and strengthen relations	0.38	0.35	93.7%	0.1%
Socio-Economic Support Services	Support the poor and vulnerable through programmes and policy	0.15	0.13	89.2%	0.0%

4.4 Significant Projects

The table below lists the 18 aggregated projects with expenditure of at least R5 million over the five completed financial years. Together they account for R311.45 million, or 74.9% of total expenditure.

Project or programme	Department	Funding source	Budget Rm	Expenditure Rm	Share
Upgrade Van Breda Bridge	Roads	CRR, Provincial Grant	61.87	56.44	13.6%
Street network programme	Roads	CRR, MIG	37.69	37.46	9.0%
Tulbagh Dam	Water	CRR, RBIG	37.13	34.64	8.3%
Tierhokskloof bulk pipeline	Water	CRR, MIG	26.69	26.32	6.3%
Upgrade of wastewater treatment works	Sewerage	CRR, DWS	23.25	21.88	5.3%
Upgrade power station	Electricity	CRR, Loan	23.70	21.14	5.1%
Vehicle replacement programme	Fleet Management	Belgium, CRR	22.39	19.81	4.8%
New material recovery facility and drop-off	Solid Waste	MIG	16.12	16.12	3.9%
Vredebes access collector	Roads	CRR, MIG	15.63	15.72	3.8%
Rehabilitation of streets in Wolseley	Roads	MIG	7.81	7.81	1.9%
Upgrade of Leyell Street sport facilities	Sport Facilities	MIG	8.74	7.71	1.9%
Vredebes electrical network	Electricity	INEP	11.10	7.48	1.8%
Tulbagh reservoir	Water	MIG	7.28	7.26	1.7%
Waste management vehicles and yellow fleet	Solid Waste	MIG	7.21	7.18	1.7%

Project or programme	Department	Funding source	Budget Rm	Expenditure Rm	Share
Purchase of land for Op-die-Berg cemetery	Property	CRR	7.00	7.00	1.7%
Upgrade of streetlights	Electricity	CRR, EEDMS	7.77	6.48	1.6%
Transfer stations and related infrastructure contribution	Solid Waste	CRR	5.82	5.59	1.3%
MV substation equipment	Electricity	CRR	5.48	5.42	1.3%

4.5 Continuing Multi-Year Project Values

The following values combine actual expenditure recorded to 30 June 2026 with the full 2026/27 budget for selected projects that continue across financial years. The result is a project or programme planning value, not actual expenditure.

Project or programme	Expenditure to 2025/26 Rm	2026/27 budget Rm	Total value Rm	Funding sources
Nduli Library	2.75	8.56	11.31	CRR, MIG, Private Grant
Tulbagh Reservoir	7.26	12.16	19.43	CRR, MIG
Tulbagh sport facilities	4.76	3.13	7.89	CRR, MIG
Rehabilitation of streets in Wolseley	7.81	3.71	11.53	MIG
Maintenance and upgrade of electrical infrastructure	18.11	5.20	23.31	CRR
Selected total	40.69	32.77	73.46	Multiple sources

4.6 Roads and Access

The Upgrade Van Breda Bridge was the largest project at R56.44 million. The street network programme added R37.46 million and the Vredebes access collector R15.72 million. Rehabilitation of streets in Wolseley recorded R7.81 million expenditure to 2025/26; adding the supplied R3.715 million for 2026/27 gives a multi-year value of R11.53 million. Roads Department expenditure totalled R120.89 million, with a further R3.66 million recorded under Storm Water. These projects support basic infrastructure and economic access and are directly relevant to Risk00090 and Risk00192, Deteriorating road infrastructure, which has a residual rating of 16.0.

4.7 Water and Sanitation

Water and Sewerage departments recorded combined expenditure of R120.77 million. Tulbagh Dam accounted for R34.64 million, the Tierhokskloof bulk pipeline R26.32 million and wastewater treatment works upgrades R21.88 million. Tulbagh Reservoir recorded R7.26 million expenditure to 2025/26 and carries a R12.16 million 2026/27 budget, giving a multi-year value of R19.43 million funded through CRR and MIG. These projects strengthen raw-water supply, storage, distribution and treatment capacity. They are relevant to Risk00182, Deteriorating water and sanitation infrastructure, rated 20.0, and Risk00694, Interruption of Wolseley bulk water supply, rated 12.8.

4.8 Waste and Fleet

The new material recovery facility and drop-off recorded R16.12 million, while transfer stations and related infrastructure recorded R5.59 million. These investments are relevant to landfill capacity, but they do not directly resolve Risk00099, Lack of funding to rehabilitate waste landfill sites, which remains rated at 16.0.

Yellow fleet. The yellow fleet was purchased in 2023/24 with MIG funding. Expenditure was R7.18 million against a budget of R7.21 million. General vehicle replacement programmes across Fleet Management and Protection Services brought total vehicle-related expenditure to approximately R28.39 million. Fleet renewal is relevant to Risk00102 on the ageing vehicle fleet and Risk00414 on breakdowns of key service-delivery vehicles. Operational availability and downtime are the appropriate measures of whether the exposure has reduced.

4.9 Electricity Network Analysis

The six specified maintenance and upgrade projects recorded R18.11 million expenditure against a historical budget of R18.58 million to 2025/26, an expenditure rate of 97.5%. Adding the R5.20 million 2026/27 CRR budget gives a multi-year programme value of R23.31 million. Power station, Ceres substation, streetlighting, new or housing-related networks and other electricity capital are retained as separate groups.

Electricity programme group	Budget Rm	Expenditure Rm	Rate	Funding sources
Maintenance and upgrade of electrical infrastructure	18.58	18.11	97.5%	CRR
Power station upgrade / Ceres substation upgrade	23.70	21.14	89.2%	CRR, Loan
	4.92	1.37	27.9%	Loan
Streetlighting upgrades	7.77	6.48	83.4%	CRR, EEDMS
New and housing-related networks	14.59	10.95	75.0%	CRR, INEP, MIG
Other electricity capital	3.64	2.68	73.8%	CRR

The maintenance and upgrade grouping comprises Electrical Network Refurbishment, MV Network Equipment, MV Substation Equipment, Upgrade of Electrical Infrastructure, Upgrade of LV Network Cables and Upgrade of MV Cables. It covers network refurbishment, medium-voltage network and substation equipment, renewable-energy-related infrastructure, low-voltage cable upgrades and medium-voltage cable upgrades. The historical programme and the R5.20m 2026/27 allocation are funded from the Capital Replacement Reserve.

The power station and Ceres substation capacity projects are reported separately from routine network maintenance. The principal programme recorded expenditure of R21.14m funded from the Capital Replacement Reserve and loan funding; a related loan-funded component recorded R1.37m. These investments address network capacity and condition and should be monitored through commissioning records, available capacity, interruption frequency, loss trends and asset condition.

4.9.1 Eskom Bulk-Supply Capacity

Eskom approved an increase in the Bon Chretien notified maximum demand from 22 MVA to 27 MVA. The submitted AFS record a payment of R24.421m including VAT in August 2026, a R29.756m guarantee and a R15m collateral investment. Council approved recovery from major users through a capacity contribution of R5,693.62/kVA excluding VAT, supported by the electricity cost-of-supply study and approved tariffs. The transition priority is coordinated Eskom construction and commissioning, municipal network readiness, transparent capacity allocation and active monitoring of the guarantee, collateral and cost recovery.

4.10 Funding Source Analysis

Funding source	Budget Rm	Expenditure Rm	Rate	Share
CRR	176.68	155.69	88.1%	37.4%
MIG	106.29	103.54	97.4%	24.9%
Prov	42.61	39.78	93.4%	9.6%
RBIG	34.12	31.79	93.2%	7.6%
Loan	35.07	27.03	77.1%	6.5%
DWS	22.34	20.96	93.8%	5.0%
Prov Grant	13.20	10.48	79.4%	2.5%
INEP	11.99	8.35	69.6%	2.0%
EEDMS	6.52	5.86	89.9%	1.4%
IHSDG	4.13	4.13	100.0%	1.0%

Funding source	Budget Rm	Expenditure Rm	Rate	Share
Other recorded sources	12.11	8.46	69.9%	2.0%
Total	465.06	416.07	89.5%	100.0%

CRR was the largest source, financing R155.69 million or 37.4% of expenditure. MIG contributed R103.54 million or 24.9%. Together they funded R259.23 million, equal to 62.3% of the completed-year total. The source labels Prov and Prov Grant contributed a combined R50.26 million, mainly to the Van Breda Bridge and related access investment. They are retained as separate categories in the table because that is how the workbook records them.

RBIG and DWS together contributed R52.75 million, largely to water and wastewater infrastructure. Loan funding contributed R27.03 million and was concentrated in the power station upgrade, the Ceres substation and solid-waste facilities. INEP and EEDMS supported electricity networks and streetlighting. The importance of CRR and borrowing should be considered with Risk00098 on non-payment, Risk00101 on insufficient revenue growth and Risk00106 on uncontrollable expenditure escalation, because these risks affect the municipality's ability to sustain asset renewal and debt-funded capital commitments.

4.11 IDP and Risk Register Alignment

The following table links the expenditure evidence to the August 2026 risk register. The links identify where capital expenditure is relevant to a risk cause or consequence. They do not replace evidence that the completed asset is operational, provides the intended capacity or has changed the residual risk rating.

Risk	Level and residual rating	Capital expenditure evidence	Analysis
Risk00090 Deteriorating essential services infrastructure	Strategic 18.7	R246.37m under the basic infrastructure objective	Direct alignment across roads, water, sanitation, electricity and waste; the 18.7 residual rating remains a priority.
Risk00089 Eskom inability to provide increased supply	Strategic 25.0	R21.14m power station expenditure and R23.31m maintenance and upgrade programme value	Municipal investment supports local network capacity. The approved additional 5 MVA must now be delivered through Eskom construction and commissioning, municipal network readiness, capacity allocation and cost recovery.
Risk00182 Deteriorating water and sanitation infrastructure	Compliance 20.0	R120.77m in Water and Sewerage departments	Water and sanitation projects constitute a strong capital response; impact should be assessed against asset condition and service indicators.
Risk00192 Deteriorating road infrastructure	Compliance 16.0	R124.55m in Roads and Storm Water departments	Bridge, street-network, access-road and rehabilitation projects support the road-network objective.
Risk00093 and Risk00320 Landfill Facility Capacity	Strategic 8.4 and Compliance 12.0	R36.87m in Solid Waste including MRF, transfer stations and landfill fencing	Supports waste-handling capacity; landfill-rehabilitation funding remains a separate unresolved risk.
Risk00102 Ageing vehicle fleet and Risk00414 service vehicle breakdowns	Strategic 20.0 and Compliance 9.8	Approximately R28.39m in vehicle-related programmes	Fleet renewal addresses age and reliability; expenditure alone does not evidence lower operational risk.
Risk00097 Growth in informal settlements	Strategic 16.2	R1.17m directly assigned to improved informal-settlement services	R1.17m is classified to toilet projects. Other benefits may be recorded elsewhere; the classification cannot establish full informal-settlement impact.
Risk00107 Unaccounted water and electricity losses	Strategic 13.0	R18.11m historical electrical maintenance expenditure plus R5.20m 2026/27 budget and R4.49m water pipe and valve replacement	Network renewal addresses physical losses; impact should be assessed against actual water and electricity loss trends.
Risk00091 Disaster-related business continuity	Strategic 12.0	R2.77m disaster-relief-funded road and stormwater replacement plus generators, fire, fleet and ICT assets	Supports resilience and response capacity; tested continuity and recovery arrangements remain necessary controls.

4.12 Partial-Year Position for 2026/27

The source records a 2026/27 budget of R67.65 million and expenditure of R8.59 million at the reporting cut-off date. This partial-year position is not directly comparable with completed-year results.

Key performance area	Budget Rm	Expenditure Rm	Rate	Share of partial expenditure
Governance	9.90	5.03	50.8%	58.5%
Essential Services	33.88	3.47	10.2%	40.4%
Communal Services	14.30	0.10	0.7%	1.1%
Socio-Economic Support Services	9.57	0.00	0.0%	0.0%
Total	67.65	8.59	12.7%	100.0%

At the recorded point, the vehicle replacement programme funded by MIG accounted for R4.79 million and the Tulbagh Reservoir for R3.05 million. Together these two projects represented 91.2% of recorded 2026/27 expenditure. The remaining expenditure was mainly water pipe and valve replacement, administrative furniture and equipment, the Nduli Library and limited electricity equipment expenditure.

Full 2026/27 budgets used in the multi-year table are Nduli Library R8.56m, Tulbagh Reservoir R12.16m, Tulbagh sport facilities R3.13m and electrical infrastructure R5.20m. They are added to prior-year expenditure, not to the partial-year actual. The R1.25m Ceres Bella Vista taxi-rank budget precedes construction planned for 2027/28, which is excluded.

Chapter 5 Organisational Capacity and Human Resources

5.1 Institutional Capacity Summary

Measure	Baseline / earlier position	Latest position	Finding and transition priority
Establishment and funded posts	2021/22: 926 established posts; 515 funded.	Unaudited 2025/26: 956 establishment posts; 587 funded.	Funded and unfunded posts and organogram affordability.
Filled/vacant funded posts	2021/22 vacancy rate reported 10.4%.	516 filled; 71 funded vacancies = 12.1%.	Technical 32 and Community 27 vacancies reported; prioritise critical posts.
Senior management	Director Community Services appointed on 1 April 2025. Director Technical services position was vacant for period 31 October 2024 to 1 October 2025.	All senior-management positions reported filled.	Confidential appointment resolutions, contracts and end dates.
Vacancy trend	2022/23 6.15%; 2023/24 4.6%; 2024/25 narrative 6%.	2025/26 funded-post rate 12.1%; definitions differ.	Track a consistent funded-post vacancy measure and prioritise critical technical and community-services posts.
Skills development	197 employees trained in 2021/22.	305 employees trained in the 2025/26 Annual Performance Report.	MuSSA reports technical staffing/mentoring/training gaps.
Individual performance	Individual performance agreements apply to employees within the approved system.	511 of 516 agreements signed; five outstanding at year-end.	Complete all agreements on time and align indicator evidence, AI-supported data sourcing and risk escalation.
Employee cost	2021/22: R206.347m	2025/26: R286.329m; comparative R265.016m.	Assess affordability against funded establishment and budget.

Measure	Baseline / earlier position	Latest position	Finding and transition priority
OHS	Recruitment and retention of a suitably qualified Occupational Health and Safety official has been difficult, and previous appointees did not remain in the post for extended periods.	The next appointed OHS official will commence duty on 1 October 2026.	Provide a structured induction, full record handover, defined responsibilities and a prioritised compliance programme, supported by measures to improve retention and continuity.

5.2 Critical Posts and Appointments

Post	Incumbent / performance record	Appointment type	Appointment date	Term / end date
Municipal Manager	David Nasson signed the approved Performance Contract on 11 June 2026.	Contractual	25 August 2022	31 August 2027
Chief Financial Officer	Cobus Kritzingier signed the approved Performance Contract on 11 June 2026.	Permanent	1 December 2025	28 February 2028
Director: Corporate Services	Monwabisi Mpeluza signed the approved Performance Contract on 11 June 2026.	Permanent	19 May 2024	Permanent
Director: Technical Services	Jaco Steyn signed the approved Performance Contract on 11 June 2026.	Permanent	1 October 2025	Permanent
Director: Community Services	Seon Swartz signed the approved Performance Contract on 11 June 2026.	Permanent	1 April 2025	Permanent

Chapter 6 Governance Audit and Compliance

6.1 Governance Assurance Overview

Area	Current established status	Material transition matter	Responsible party	Transition record
External audit	Clean audit through 2024/25; the 2025/26 AFS were submitted to the Auditor-General.	Conclude the 2025/26 audit, respond promptly to information requests and implement the management action plan.	MM/CFO/AGSA	Audit timetable, management report, action plan and final audit outcome
MPAC/oversight	Reviewed oversight reports approve Annual Reports without reservations for period.	Recurring debt, grant, target and policy matters.	MPAC/MM/CFO	Annual oversight resolutions and monitored corrective-action register
Internal Audit/Audit Committee	Internal Audit and the Audit Committee form part of the municipality's statutory assurance framework.	Direct assurance work to revenue, ICT recovery, infrastructure compliance, performance evidence and overdue risk actions.	Internal Audit/Audit Committee	Risk-based internal-audit plan, committee programme and action tracking

Area	Current established status	Material transition matter	Responsible party	Transition record
Risk governance	The municipality is moving from a predominantly compliance-based process to an objective-led, evidence-based risk-management system.	Align each material risk with the IDP objective and SDBIP indicator it threatens, and report control effectiveness, responsible owners and verified implementation of mitigation actions.	Risk Committee/owners	Integrated risk, performance and assurance register
Performance management	The municipality is modernising performance management through smarter, AI-supported processes and improved sourcing, validation and integration of indicator data.	Link indicator performance to risk so that underperformance, data-quality weaknesses and emerging trends trigger early-warning actions and accountable management responses.	MM/Performance/Internal Audit	Annual Performance Report, SDBIP evidence register and strategic risk register
Delegations/policies/by-laws	Delegations, policies and by-laws support lawful decision-making and service administration.	Maintain a controlled review and expiry cycle aligned to legislation, organisational changes and Council resolutions.	Council/MM/Legal	Delegation register and policy/by-law review schedule
SCM/contracts	The submitted AFS disclose R9.069m in deviations and R26.705m in capital commitments.	Integrate deviations, variations, disputes, contract expiry and commitments across SCM, Legal, projects and Finance.	CFO/SCM/contract owners	Certified contract, deviation, variation and commitment registers
Legal/claims/investigations	The submitted AFS disclose eleven contingent litigation matters totalling R13.196m.	Maintain current merits, probability, quantum, insurer, counsel and procedural dates and reconcile the register to financial reporting.	Legal/MM/MPAC	Restricted legal register and AFS reconciliation
Executive ethics/declarations	Executive office-bearer and senior-management ethics and conflict controls must remain current.	Maintain annual declarations and conflict management; councillor-wide conduct and disclosure governance remains within the Speaker's handover.	Mayor/MM	Confidential executive-compliance record and Speaker-report cross-reference
Records/PAIA/POPIA	Records management, PAIA and POPIA controls support institutional accountability and lawful information handling.	Maintain a certified records index, retention controls, access authority and privacy-incident governance through the transition.	Corporate/Information Officer	Records, PAIA and POPIA compliance register

Chapter 7 Strategic and Operational Risk

Risk ref	Risk	Residual	Handover significance	Transition priority
Risk00089	Insufficient Eskom capacity	25	Highest strategic risk; constrains growth/housing.	Monitor Eskom construction and commissioning, municipal network readiness, capacity allocation, financial commitments and cost recovery.
Risk00095	Illegal occupation of land	20	Land/service/legal pressure.	Integrated land, enforcement and settlement plan.
Risk00098	Non-payment for services	20	Revenue and liquidity pressure.	Implement segmented collection, indigent verification, payment arrangements, disconnections, legal recovery and monthly debtor-ageing oversight.
Risk00104	Inadequate external law-enforcement support	20	Safety/enforcement dependency.	Confirm support agreements and operational plan.

Risk ref	Risk	Residual	Handover significance	Transition priority
Risk00102	Ageing fleet	19.98	Service reliability and safety.	Funded replacement/maintenance plan.
Risk00090	Deteriorating infrastructure	18.75	Reliability and compliance.	Asset-condition and maintenance programme.
Risk00097	Informal-settlement growth	16.20	Expanding service/backlog exposure.	Settlement/housing/land plan.
Risk00096	Illegal land use/building activity	16.00	Planning, safety and legal risk.	Enforcement and case backlog plan.
Risk00099	Funding for landfill rehabilitation	16.00	Material future obligation.	Reconciled provision and cash-backing plan.
Risk00100	Eskom bulk cost escalation	16	Tariff/affordability risk.	Cost-reflective tariff and demand plan.
Risk00101	Limited revenue base	16	Long-term sustainability.	Revenue enhancement/economic-base strategy.
Risk00106	Operating expenditure escalation	16	Budget sustainability.	Expenditure controls and funded budget plan.
Risk00092	Community unrest	15.76	Service/safety disruption.	Engagement and operational response plan.
Risk00103	Increasing indigent demand	12.98	Affordability/FBS pressure.	Reconcile indigent data and policy funding.
Risk00105	Theft and vandalism	12.98	Asset/service loss.	Security and asset-protection programme.
Risk00107	Utility losses	12.98	Revenue/resource loss.	Metering, maintenance and loss-reduction plan.
Risk00091	Business-continuity failure	12	Service interruption.	Test integrated BCP/DR arrangements.
Risk00094	Load shedding exceeding four hours	8.72	Extended outage exposure.	Validate residual rating above inherent rating and controls.
Risk00093	Landfill facility constraints	8.36	Operating/compliance risk.	Validate controls against July 2026 technical report.

Chapter 8 Business Continuity Disaster and Emergency Readiness

Plan/control	Information source	Readiness result	Gap/exposure	Transition priority
Disaster Management Plan	Revised Witzenberg Municipal Disaster Management Plan 2026 and revised IDP.	Workshopped by Council, approved and adopted, and incorporated into the revised IDP.	Implementation depends on assigned responsibilities, funded actions, current contacts, exercises and committee reporting.	Implement the adopted plan and report progress through the approved governance structures.
Ward-based disaster risk assessment	2019 Cape Winelands assessment referenced.	Used as existing baseline.	Periodic updating is required to reflect settlement growth, severe-weather experience and changing service dependencies.	Complete the updated ward-based assessment and align it with the Disaster Management Plan and IDP.
Business continuity	Risk register and ICT assessment.	Residual business-continuity risk rating 12.	Cross-service recovery depends on tested operational, ICT, communications, fuel and supplier arrangements.	Conduct integrated business-continuity exercises and record corrective actions.

Plan/control	Information source	Readiness result	Gap/exposure	Transition priority
ICT disaster recovery	Aug 2026 IT assessment and July monthly report.	Recovery controls, segmentation, endpoint protection, monitoring and resilience measures are being strengthened.	Continuity and recovery residual risks remain rated 20.	Complete independent recovery testing and close high-priority findings.
Cyber incident response	Confidential incident report and unaudited APR.	Response, recovery and hardening actions were initiated following the ransomware incident.	Regulatory, legal, evidential and service-recovery actions require coordinated closure.	Maintain an approved incident chronology and completion record for POPIA, regulator, law-enforcement and recovery actions.
Backups and restoration	Daily policy statement and incident record.	Daily backups form part of the recovery control environment.	Resilience depends on immutable or offline copies and demonstrated restoration within approved recovery objectives.	Record restore tests, recovery-point and recovery-time outcomes and corrective actions.
Severe-weather readiness	2025/26 Disaster Annual Report.	JOCs operated during May 2026 event.	Ceres isolation, communications and multi-day power/fuel/food pressures.	Updated logistics, alternative communications and fuel arrangements.
FMD/health hazards	Annual disaster report.	National-disaster coordination reported.	Animal-health incidents require coordinated local protocols, resources and partner responsibilities.	Maintain current contingency protocols, contact arrangements and resource responsibilities.

Chapter 9 Legal Regulatory and Intergovernmental Matters

9.1 Litigation and Legal Exposure

Case / matter class	Information source	Nature / exposure	Recorded status	Confidential legal transition record
Ceres Koekedouw Management Committee	Submitted 2025/26 AFS, Note 61	R0.890m estimated exposure concerning water rights and an alleged share of historical loan repayments.	The municipality is defending the claim and management expects a successful defence.	Maintain pleadings, legal advice, probability, quantum and next procedural date in the restricted legal register.
South African Revenue Service	Submitted 2025/26 AFS, Note 61	R2.382m potential penalties and interest linked to the VAT treatment of provincial-government receipts.	Potential exposure disclosed and monitored through the financial reporting process.	Maintain the tax position, correspondence, calculation and settlement strategy in the restricted register.
Injury, property and vehicle claims	Nine matters in submitted 2025/26 AFS, Note 61	R9.923m combined estimated exposure arising from personal injury, property damage and vehicle incidents.	Claims were submitted to the municipality's insurance broker; several are assessed as remote, and the municipality is defending the claims.	Reconcile each claim to insurer, excess, counsel, probability, quantum and the next procedural date.

Chapter 10 Executive Response to Community Priorities

Area / stakeholder	Information source	Term delivery	Material transition matter	Transition record
IDP/public-participation response	Unaudited 2025/26 APR reports 14 engagements.	Engagement target evidence indicates completion.	Translate community priorities into an approved issue-and-response matrix linked to the IDP, budget, responsible directorate and due date.	Approved issue-and-response matrix linked to IDP, budget and responsible directorate.
Informal-settlement communities	Growth/service data and strategic risks reviewed.	Selected service outputs exceeded targets.	Settlement-level backlog, land and fire/disaster exposure.	Settlement register and executive action plans.
Indigent households	Unaudited performance information and risk sources.	FBS/indigent support delivered.	Eskom-area policy issue.	Reconciled indigent/FBS register and policy decision.
Business/local economy	Unaudited APR reports local procurement and job outputs.	8% local-business procurement; 411 opportunities.	Sustain local procurement and work opportunities while measuring business growth, retention and beneficiary outcomes.	LED programme, beneficiary register and outcome reporting
Intergovernmental partners	Project and disaster references.	Coordination occurred in grants/emergencies.	Formalise active intergovernmental commitments, funding dependencies and implementation dates.	IGR, MOU and grant-commitment schedule
Speaker referrals and public commitments requiring executive action	Speaker's handover report, executive records and public commitments	Executive actions arising from petitions and public commitments must be tracked where they carry budget, service, legal or risk consequences.	The Speaker retains the councillor, petition, ward and public-participation governance record; the Mayor tracks the resulting executive commitments.	Cross-reference schedule between the Speaker's report and the mayoral executive-commitment register

Chapter 11 Information Records Technology and Communications

11.1 Critical Systems and Records

System / repository	Business purpose	Recorded position	Material risk/dependency	Transition priority
Financial/mSCOA environment	Budget, billing, SCM and financial reporting.	The financial environment supports budgeting, billing, SCM, mSCOA reporting and production of the 2025/26 AFS.	Reconciliation, vendor/access and continuity dependencies.	Maintain a restricted schedule of system owners, vendors, contracts, licences, privileged access, interfaces and recovery arrangements.
Email/collaboration/cloud	Official communication and documents.	Cloud/Exchange measures and migration work reported.	Records capture, account custody and recovery.	Transfer role access; preserve official records; no password handover.
Network/security monitoring	Municipal connectivity and cyber defence.	Segmentation, firewall rebuild, endpoint/XDR/SOC and MFA measures reported.	Connectivity and cyber residual risks rated 20.	Implementation verification and confidential test evidence.
Backup/disaster recovery	System/data restoration.	Daily backup policy reported.	Recovery resilience depends on immutable or offline copies and successful restore testing.	Documented RPO, RTO, restore-test results and offline copies.

System / repository	Business purpose	Recorded position	Material risk/dependency	Transition priority
Records/SharePoint/T RIM	Official institutional record.	SharePoint migration and records-management improvements are in progress.	Loss of context, retention and access-control risk.	Maintain a certified records index with custodians, retention rules and access controls.
Power BI/Fabric	Management reporting and analytics.	Power BI and Fabric licences support management reporting and analytical development.	Dataset ownership and continuity.	Maintain a data catalogue with owners, refresh schedules, access controls and licence responsibilities.

Chapter 12 Observations and Recommendations

12.1 Outgoing Executive Mayor's Observations and Recommendations

Theme	Evidence-based observation	Recommendation to incoming leadership	Evidence status
Political-administrative leadership	The current Mayor's tenure began on 14 December 2023 within the 2021–2026 Council term.	Maintain the institutional and office-bearer chronology through formal Council records.	Municipal website and Council records
Financial sustainability	Clean audits coexist with below-target collection, lower cash coverage and a R54.672m submitted 2025/26 deficit.	Treat revenue, liquidity, debtor quality and affordability as monthly executive priorities.	Audited annual reports and submitted 2025/26 AFS
Non-payment of municipal accounts	The 2025/26 collection rate was 89% against a 93% target. Net current service and rates debtors increased to R124.555m; gross customer debt was R342.952m, of which R254.669m fell within the oldest reported ageing bands. Risk00098 remains rated 20.	Treat collection as a monthly executive priority through verified indigent support, early intervention, payment arrangements, disconnections, legal recovery, write-off governance and transparent ageing and cash reporting.	Submitted 2025/26 AFS, Annual Performance Report and strategic risk register
Service reliability	Eskom approved an additional 5 MVA, but benefits depend on construction, commissioning, municipal network readiness and sustainable cost recovery. Ageing infrastructure, wastewater compliance and utility losses also remain material.	Manage the Eskom programme and the municipal asset-reliability programme through funded milestones, capacity and service indicators, and quarterly executive oversight.	Annual reports, strategic risk register, Eskom capacity records and submitted 2025/26 AFS
Infrastructure investment	Significant bridge, water, sanitation, electricity, roads, waste, fleet, library and community-facility projects were delivered or advanced during the term.	Maintain one project, contract, grant and asset source of truth with physical and financial progress and commissioning outcomes.	Annual reports and capital-expenditure schedule
Community trust	Participation outputs are reported, while settlement growth and beneficiary-data conflicts remain.	Publish verified response matrices and reconcile indigent/FBS/settlement data.	Annual performance and strategic risk information
Institutional capacity	Senior management filled, but funded vacancies and technical capacity remain concerns.	Prioritise critical posts, mentoring and individual performance compliance within affordability.	Annual Performance Report and 2024 MuSSA report
Risk and assurance	Registers are extensive but contain overdue actions and data-quality issues.	Make evidence-based closure, identifier control and cross-report consistency a Risk Committee requirement.	Risk register and action plans
Long-term resilience	Landfills, electricity capacity, settlements, climate events and cyber recovery are multi-year risks.	Maintain cross-term programmes with funded milestones and transparent quarterly oversight.	Technical reports, strategic risk register and 2025/26 reporting

**Councillor Trevor Abrahams**

Outgoing Executive Mayor

Date: 29/09/2026**Incoming Executive Mayor**

Witzenberg Municipal Council

Date: _____

WITNESSED / ACKNOWLEDGED

Municipal Manager
Date: 29/09/2026

PROPOSED LEASE OF MUNICIPAL PROPERTIES TO TULBAGH BOWLING CLUB AND CERES BOWLING CLUB

File reference: 7/1/4/1

1. PURPOSE

To obtain Council's in-principle approval for the lease of the respective municipal properties occupied and used by the Tulbagh Bowling Club and Ceres Bowling Club (see the attached annexures marked annexure “ ... “ respectively)for a period of five (5) years, with an option to renew for a further five (5) years, subject to compliance with the applicable legislation, the Municipal Asset Transfer Regulations, Council's applicable policies and a public participation process.

2. BACKGROUND

The Tulbagh Bowling Club and Ceres Bowling Club have occupied and used municipal properties for their bowling, sporting and associated community activities since 2002. The clubs are community-based organisations and are the only bowling clubs operating within the Witzenberg municipal area. Their continued occupation accordingly supports organised sport, recreation, social interaction and community participation in Ceres and Tulbagh.

Over the period of their occupation, the clubs have maintained and upgraded the bowling facilities from their own resources, while municipal capital investment in the properties has been minimal. Formal lease agreements are required to regularise the clubs' continued occupation, clearly allocate responsibility for the municipal assets and improvements, and enable the clubs to meet requirements relating to the insurance of the assets and facilities under their control.

Council previously considered the position of the Ceres Bowling Club in relation to **Erf 1198, Phillip Street, Ceres**, including the planned expansion of its clubhouse and the conclusion of a long-term lease agreement.

The Administration has also previously dealt with leases of municipal immovable property through Council's property-management processes. Witzenberg Council has previously recognised community projects as falling within the ambit of Regulation 40, approved rentals below market-related levels were justified in the public interest, mandated the Municipal Manager to sign the necessary agreements and legal documents, and advertised intended leases for public objection/comment.

The exact cadastral description of the municipal property occupied by the **Tulbagh Bowling Club** must be confirmed by the Administration and inserted in the lease agreement and public notice before conclusion of the transaction.

3. LEGISLATIVE AND REGULATORY FRAMEWORK

The proposed leases constitute the granting of rights to use, control or manage municipal capital assets and must therefore be considered within the framework of, inter alia:

- the **Local Government: Municipal Finance Management Act, 56 of 2003 (MFMA)**;
- the **Municipal Asset Transfer Regulations, 2008**, issued under the MFMA, particularly Chapter 4 dealing with the granting of rights to use, control or manage municipal capital assets;
- the Municipality's applicable **Supply Chain Management and immovable-property/asset management policies**; and
- other applicable municipal by-laws, land-use requirements and legislation.

The proposed initial lease period is five (5) years. The option to renew for a further five (5) years must not operate as an automatic extension. Any future renewal must be separately considered and approved in accordance with the legislation, regulations, municipal policies, asset value and other requirements applicable at the time of renewal. This approach allows Council to regularise the present occupation while retaining control over any subsequent longer-term right.

Regulations 34–36 of the Municipal Asset Transfer Regulations govern the granting of rights to use, control or manage municipal capital assets. The Administration must determine and record the value of each relevant municipal asset and apply the decision-making and public participation requirements that are legally applicable to the proposed five-year rights. Regulation 35 specifically prescribes a public participation process for qualifying long-term rights over municipal capital assets with a value exceeding the regulatory threshold. Irrespective of whether that mandatory threshold is reached in this instance, it is proposed that the intended leases be advertised for public comments or objections in keeping with transparency, Council practice and the public nature of the properties.

Council must consider the economic and community value of the proposed leases, the interests of the Municipality and the local community, and whether the properties are required for the provision of a minimum level of basic municipal services.

The MFMA section 14 principles remain relevant to Council's management of municipal capital assets, although the proposed transactions are leases rather than transfers of ownership. The leases must therefore not be treated as disposals of ownership, but as

rights of use governed principally by Chapter 4 of the Municipal Asset Transfer Regulations.

Regulation 40 of the Municipal Asset Transfer Regulations provides for fair market value in respect of the granting of rights over municipal capital assets, except where the public interest or the plight of the poor demands otherwise. Council may therefore consider a rental below market-related value where the facts properly establish and motivate the public-interest basis for doing so.

In this matter, relevant considerations in support of a public-interest determination include the clubs' community-based nature; their long-standing use of the properties since 2002; the absence of other bowling clubs in the Witzenberg municipal area; their contribution to sport, recreation and community participation; the improvements and maintenance funded from their own resources; the comparatively limited municipal investment in the facilities; and the need for formal tenure to facilitate appropriate insurance arrangements. These considerations should be weighed by Council in determining an appropriate rental under Regulation 40 and the Municipality's applicable policy.

Should either lease impose financial obligations on the Municipality beyond the applicable statutory period, the Administration must also determine whether **section 33 of the MFMA** is triggered and, if so, complete that process before the Municipality enters into the agreement.

4. DISCUSSION

The two bowling clubs provide established community sporting facilities in Ceres and Tulbagh and have done so on the municipal properties since 2002. As the only bowling clubs in Witzenberg, they provide a specialised recreational and social facility that would otherwise not be available locally.

The clubs have invested their own resources in maintaining and upgrading the facilities over many years, with minimal municipal investment in the properties. Continued occupation under properly regulated leases therefore provides a mechanism through which the facilities can remain in community use while the respective responsibilities of the Municipality and clubs are clearly established.

A five (5)-year lease provides reasonable security of tenure while allowing Council an opportunity to review the arrangements after the initial term. The proposed option to renew for a further five (5) years should not create an automatic right to renewal. Any renewal should be subject to satisfactory compliance with the lease, continued community need, the Municipality's requirements, and a fresh assessment and approval under the legal and policy framework applicable at that time.

The community-based character of the clubs, the public recreational benefit provided, their long history of occupation, their own investment in improvements and maintenance and the limited municipal expenditure on the facilities provide a reasonable basis for Council to consider whether the public-interest exception in Regulation 40 should be applied when determining rental. Any below-market rental should be expressly approved and properly recorded as a public-interest determination rather than treated as an automatic entitlement.

Formal lease agreements are also important for asset management and risk purposes. The agreements should identify the municipal property and improvements, allocate responsibility for maintenance and risk, and require appropriate insurance arrangements. The clubs' need to demonstrate lawful occupation in order to insure the relevant assets and facilities provides an additional practical reason to regularise the tenure without delay.

The agreements should, among other appropriate provisions, regulate permitted use, rental and escalation, municipal services, maintenance and repairs, insurance, alterations and improvements, statutory and land-use compliance, access by the Municipality, assignment or subletting, breach and termination, and restoration of the properties on termination.

Given the public nature of the assets, an appropriate public participation process should be undertaken before final implementation. Any comments or objections received must be considered in accordance with the applicable legislation and delegated authority before the lease agreements are concluded.

5. FINANCIAL IMPLICATIONS

Council must determine an appropriate rental for each property in accordance with **Regulation 40 of the Municipal Asset Transfer Regulations** and Council's applicable policy. Having regard to the public-interest considerations recorded in this item, Council may consider approving a rental below market-related value, provided that the basis for the departure is expressly recorded and is lawful under Regulation 40.

The Administration should obtain or confirm the relevant property valuations for regulatory and asset-management purposes. The value of the properties should be distinguished from Council's determination of the rental payable, particularly where Council elects to apply the public-interest exception contemplated in Regulation 40.

Unless specifically approved otherwise by Council, all consumption charges and other municipal service charges relating to the leased properties should be for the account of the respective lessees. The lease agreements should also allocate responsibility for maintenance and insurance so that the respective obligations of the Municipality and clubs are clear.

6. LEGAL IMPLICATIONS

The proposed leases remain subject to compliance with the MFMA, Chapter 4 of the Municipal Asset Transfer Regulations, Council's applicable policies and all other applicable legal requirements. Reducing the initial lease period to five (5) years does not remove the need to comply with the regulatory decision-making requirements for granting rights over municipal capital assets. The precise statutory process, including whether the mandatory Regulation 35 public participation mechanism applies, depends on the nature and value of the assets and the right being granted and must be confirmed by the Administration before implementation.

A public participation process is nevertheless proposed as a condition of Council's approval. Legal Services should settle the final lease agreements before signature and ensure that the renewal provision does not confer an automatic ten-year extension without the approvals required at the time.

7. RECOMMENDATION

It is recommended:

- (a) **that Council approves in principle** the granting of a right to use and occupy the respective municipal properties to the **Tulbagh Bowling Club** and **Ceres Bowling Club**, for bowling, sporting and associated community purposes, subject to compliance with the Municipal Asset Transfer Regulations, 2008 and all other applicable legislation and Council policies;
- (b) that Council notes that the clubs have occupied and used the respective municipal properties since **2002**, are community-based organisations, and are the only bowling clubs operating within the Witzenberg municipal area;
- (c) that Council notes the contribution made by the respective clubs from their own resources towards the maintenance and upgrading of the facilities, the limited municipal investment in the properties, and the need for formal lease agreements to facilitate appropriate insurance of the assets and facilities;
- (d) that the property to be leased to the Ceres Bowling Club be recorded as **Erf 1198, Phillip Street, Ceres**, and that the Administration confirm and record the full cadastral description of the property occupied by the Tulbagh Bowling Club before publication of the public notice and conclusion of the lease;
- (e) that Council records, after consideration of the relevant municipal service requirements, that the properties may be made available for the proposed leases provided that the Administration confirms that the granting of the rights will not compromise the Municipality's ability to provide a minimum level of basic municipal services;

(f) that the lease period for each property be **five (5) years**, with an **option to renew for a further five (5) years**, subject to satisfactory compliance with the lease agreement, continued community and municipal need, Council's requirements and all legislation and policies applicable at the time of renewal;

(g) that the option referred to in paragraph (f) shall **not constitute an automatic renewal**, and that any renewal for the further five (5)-year period be subject to a fresh assessment and the necessary municipal approval and statutory process in accordance with the legal framework applicable at that time;

(h) that Council accepts in principle that the community-based nature of the clubs and the public recreational and social benefits arising from their activities constitute relevant **public-interest considerations for purposes of Regulation 40 of the Municipal Asset Transfer Regulations**, and that the rental be determined at an amount of R200 per annum escalating at an rate of 5% per annum.

(i) that any rental below market-related value be expressly recorded and approved on the public-interest grounds permitted by **Regulation 40**, with the rental and any annual escalation or review mechanism stipulated in the respective lease agreements;

(j) that, irrespective of whether the mandatory threshold in Regulation 35 is applicable, a **public participation process** be followed in respect of the proposed leases, including publication of an appropriate notice inviting the local community and other interested persons to submit comments or objections within the applicable period;

(k) that all comments and objections received through the public participation process be considered and dealt with in accordance with the applicable legislation and municipal delegations before final implementation of the leases;

(l) that the lease agreements provide, inter alia, for the permitted use of the properties, rental and escalation or review, payment of municipal services, maintenance, insurance, improvements and alterations, statutory compliance, municipal access, breach, termination, prohibition or control of assignment/subletting, and restoration of the properties on termination;

(m) that the lease agreements clearly identify responsibility for the insurance of the municipal assets, club-funded improvements and other insurable interests, and require each club to maintain such insurance as may be appropriate and to furnish proof thereof when required by the Municipality;

(n) that no structural alteration, extension or permanent improvement be undertaken without the Municipality's prior written approval and compliance with all applicable land-use, building-control and other statutory requirements;

(o) that the Administration determine whether **section 33 of the MFMA** applies to any financial obligations arising from the proposed agreements and, if applicable, complete the prescribed process before conclusion of the agreements;

(s) that the **Municipal Manager be mandated to sign the lease agreements and all ancillary documentation necessary to give effect to Council's resolution**, once all applicable statutory, regulatory and public participation requirements have been complied with.



Erf 1198 Ceres
Bowling Club

Erf_Farm	1198
DeedExtent_sqm	3568
SG21CODE	C01900010000119800000
TownOrDistrict	CERES
DeedExtent	3568sqm
Portion	0
Property_Label	1198
FarmName	
PreviousDescription	0
Name_as_from_Deeds_Office	MUN Ceres
Registration_Date	1942/07/20 02:00:00
PurchaseDate	
PurchasePrice	0
PresentTitleDeed	G61/1942
DiagramDeed	G61/942
PersonType	MUNICIPALITY



Portion of Erf 5 for
Bowling Club

Deeds information	
Erf_Farm	5
DeedExtent_sqm	13393
SG21CODE	C07500030000000500000
TownOrDistrict	TULBAGH
DeedExtent	1.3393h
Portion	0
Property_Label	5
FarmName	0
PreviousDescription	
Name_as_from_Deeds_Office	MUN Witzenberg
Registration_Date	1986/11/03 02:00:00
PurchaseDate	
PurchasePrice	0
PresentTitleDeed	T42964/1986
DiagramDeed	TUF5-13/1915
PersonType	MUNICIPALITY