WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

2026/2027
Quarterly Budget Statement Report
Section 52(d) – 1st Quarter

for the period: 01 July 2026 to 30 September 2026

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

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

In terms of Section 52 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

52. General Responsibilities. — The mayor of a municipality—

(*a*) must provide general political guidance over the fiscal and financial affairs of the municipality.

(*b*) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities.

(*c*) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget.

(*d*) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and**

(*e*) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In terms of section 11 (4) (a), the Accounting Officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter. Section 11(1) read as follow:

"11. *(1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only—*

(a) to defray expenditure appropriated in terms of an approved budget.

(b) to defray expenditure authorised in terms of section 26(4).

(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1).

(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section.

(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including—

(i) money collected by the municipality on behalf of that person or organ of state by agreement; or

(ii) any insurance or other payments received by the municipality for that person or organ of state.

(f) to refund money incorrectly paid into a bank account.

(g) to refund guarantees, sureties and security deposits.

(h) for cash management and investment purposes in accordance with section 13.

(i) to defray increased expenditure in terms of section 31; or

(j) for such other purposes as may be prescribed."

In terms of Section 66 of the MFMA the Accounting Officer must prepare a report on all expenditure incurred with relation to staff benefits.

Section 66 reads as follow:
"66. *The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—*

(a) salaries and wages.
(b) contributions for pensions and medical aid.
(c) travel, motor car, accommodation, subsistence and other allowances.
(d) housing benefits and allowances.
(e) overtime payments.
(f) loans and advances; and
(g) any other type of benefit or allowance related to staff."

The following regulations of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations are relevant:

Quarterly reports on implementation of budget

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-

{a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and

(b) consistent with the monthly budget statements for September, December, March and June as applicable; and

(c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -

(a) summaries of quarterly report in alternate languages predominant in the community; and
{b) information relevant to each ward in the municipality.

PART 1 - IN-YEAR REPORT

Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Councillors
Municipal Manager
Directors and officials
Distinguished guests

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

The year-to-date recovery rate, excluding traffic fines, is 78%. The annual target for debt collection is 94%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review includes the Library in Nduli (contractor on site), upgrade of the Tulbagh Reservoir (contractor on site) and the upgrade of bulk water provision to Nduli (contractor on site).

Eskom's inability to increase the electricity supply to the municipality remains a key challenge as it is hampering local economic development and the resulting job opportunities which could be realised from such developments. This has a negative impact on the growth and expansion of the local economy. An amount of R 24 million was paid to Eskom during August 2026 to provide an additional 5 MVA electricity.

The low water bridges in Pretorius Street Ceres and Vink Street Tulbagh were repaired after the storm damage.

COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Municipal Manager's quality certification

QUALITY CERTIFICATE

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

MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY

Date: 20/10/2026

FINANCIAL REPORT

For the period 1 July 2026 to 30 September 2026, 29% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 78% of the debits raised were collected for the period under review, while the target is 94%.

19% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end.

The exact provision for impairment of debtors will only be determined after the financial year end, the final amount is expected to be more than the in-year calculations.

22% of the budgeted capital expenditure was incurred during the reporting period.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	116 790	127 331	127 331	6 049	65 295	31 833	33 462	105%	127 331
Service charges	606 385	653 656	674 892	53 594	170 984	168 723	2 261	1%	674 892
Investment revenue	14 961	17 332	17 332	1 015	2 789	4 333	(1 544)	-36%	17 332
Transfers and subsidies - Operational	162 911	196 336	183 496	235	69 996	45 777	24 218	53%	183 496
Other own revenue	96 790	74 409	99 378	6 540	16 978	24 831	(7 853)	-32%	99 378
Total Revenue (excluding capital transfers and contributions)	997 838	**1 069 064**	**1 102 429**	**67 434**	**326 041**	**275 497**	**50 545**	**18%**	**1 102 429**
Employee costs	291 161	327 197	331 144	25 694	76 874	82 786	(5 912)	-7%	331 144
Remuneration of Councillors	12 504	13 758	13 758	1 038	3 111	3 439	(329)	-10%	13 758
Depreciation, amortisation and impairment	45 612	38 181	38 181	–	1	9 545	(9 544)	-100%	38 181
Interest, Dividends and Rent on Land	10 779	10 789	10 789	150	461	2 697	(2 236)	-83%	10 789
Inventory consumed and bulk purchases	457 552	497 608	497 846	47 040	102 061	124 462	(22 401)	-18%	497 846
Transfers and subsidies	2 777	14 153	2 388	262	470	597	(127)	-21%	2 388
Other expenditure	260 004	209 398	246 528	14 491	33 711	60 892	(27 181)	-45%	246 528
Total Expenditure	1 080 388	**1 111 084**	**1 140 634**	**88 676**	**216 689**	**284 419**	**(67 729)**	**-24%**	**1 140 634**
Surplus/(Deficit)	(82 551)	**(42 020)**	**(38 205)**	**(21 242)**	**109 352**	**(8 922)**	**118 274**	**-1326%**	**(38 205)**
Transfers and subsidies - capital (monetary allocations)	27 879	35 003	35 364	–	–	8 841	(8 841)	-100%	35 364
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(54 672)	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	(54 672)	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(54 672)	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Capital expenditure & funds sources									
Capital expenditure	142 056	**57 934**	**67 493**	**6 854**	**15 445**	**15 458**	**(13)**	**-0%**	**67 493**
Capital transfers recognised	28 736	35 003	36 680	3 404	11 333	7 805	3 528	45%	36 680
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	18 302	–	–	–	–	–	–	–	–
Internally generated funds	49 838	24 300	32 082	3 450	4 112	7 971	(3 859)	-48%	32 082
Total sources of capital funds	96 876	**59 303**	**68 763**	**6 854**	**15 445**	**15 775**	**(330)**	**-2%**	**68 763**
Financial position									
Total current assets	289 647	307 972	335 643		445 370				335 643
Total non current assets	1 308 768	1 290 478	1 300 138		1 324 212				1 300 138
Total current liabilities	143 647	178 102	211 049		179 517				211 049
Total non current liabilities	153 249	180 217	180 217		236 761				180 217
Community wealth/Equity	1 213 025	1 238 456	1 241 921		1 353 304				1 241 921
Cash flows									
Net cash from (used) operating	332 154	155 284	178 689	6 015	5 336	43 031	37 695	88%	178 689
Net cash from (used) investing	(96 897)	–	–	(3 764)	(16 969)	–	16 969	–	–
Net cash from (used) financing	773	–	–	11 914	20 852	–	(20 852)	–	–
Cash/cash equivalents at the month/year end	**635 884**	**382 550**	**405 955**	**–**	**146 727**	**270 297**	**123 570**	**46%**	**316 196**
Debtors & creditors analysis	**0 - 30 Days**	**31 - 60 Days**	**61 - 90 Days**	**91 - 120 Days**	**121 - 150 Days**	**151 - 180 Days**	**181 Days - 1 Year**	**Over 1 Year**	**Total**
Debtors Age Analysis									
Total By Income Source	73 995	7 856	9 765	5 575	5 563	4 946	33 896	196 940	338 536
Creditors Age Analysis									
Total Creditors	20 270	15 370	8 344	–	–	–	7	–	43 991

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**148 594**	**170 936**	**170 936**	**7 985**	**70 876**	**42 734**	28 142	66%	**170 936**
Executive and council		37	35	35	2	8	9	(1)	-10%	35
Finance and administration		148 557	170 901	170 901	7 983	70 868	42 725	28 143	66%	170 901
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**218 305**	**196 505**	**196 531**	**4 034**	**79 021**	**49 126**	29 895	61%	**196 531**
Community and social services		170 413	156 942	156 942	240	69 977	39 235	30 742	78%	156 942
Sport and recreation		13 279	8 704	8 704	417	963	2 176	(1 213)	-56%	8 704
Public safety		24 574	18 431	18 457	3 362	8 036	4 608	3 428	74%	18 457
Housing		10 039	12 428	12 428	14	45	3 107	(3 062)	-99%	12 428
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**14 247**	**12 267**	**19 315**	**410**	**817**	**4 829**	(4 011)	-83%	**19 315**
Planning and development		5 948	2 882	3 044	402	809	761	48	6%	3 044
Road transport		7 847	9 373	9 373	8	8	2 343	(2 335)	-100%	9 373
Environmental protection		452	12	6 898	–	–	1 725	(1 725)	-100%	6 898
Trading services		**644 345**	**724 205**	**750 856**	**55 002**	**175 313**	**187 610**	(12 297)	-7%	**750 856**
Energy sources		470 878	520 873	542 109	43 008	130 718	135 527	(4 809)	-4%	542 109
Water management		76 826	83 233	83 648	5 683	16 242	20 808	(4 566)	-22%	83 648
Waste water management		52 451	64 522	64 522	3 081	18 159	16 131	2 029	13%	64 522
Waste management		44 191	55 576	60 576	3 230	10 194	15 144	(4 951)	-33%	60 576
Other	4	**225**	**155**	**155**	**3**	**14**	**39**	**(25)**	**-63%**	**155**
Total Revenue - Functional	2	**1 025 716**	**1 104 067**	**1 137 793**	**67 434**	**326 041**	**284 338**	**41 703**	**15%**	**1 137 793**
Expenditure - Functional										
Governance and administration		**196 161**	**176 490**	**171 836**	**13 429**	**41 842**	**42 312**	(470)	-1%	**171 836**
Executive and council		41 295	37 273	37 276	2 988	8 972	9 319	(347)	-4%	37 276
Finance and administration		151 142	132 683	128 025	10 082	31 903	31 360	543	2%	128 025
Internal audit		3 725	6 535	6 535	358	967	1 634	(667)	-41%	6 535
Community and public safety		**164 291**	**182 075**	**187 743**	**12 678**	**35 373**	**46 936**	(11 562)	-25%	**187 743**
Community and social services		35 925	35 428	37 246	3 225	8 953	9 312	(358)	-4%	37 246
Sport and recreation		48 811	59 549	59 439	3 552	9 710	14 860	(5 150)	-35%	59 439
Public safety		63 044	67 630	71 591	5 288	14 873	17 898	(3 024)	-17%	71 591
Housing		16 511	19 467	19 467	613	1 837	4 867	(3 030)	-62%	19 467
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 952**	**49 210**	**53 705**	**5 107**	**10 464**	**13 424**	(2 960)	-22%	**53 705**
Planning and development		17 556	19 139	19 262	1 567	4 455	4 814	(359)	-7%	19 262
Road transport		27 674	24 910	24 901	3 398	5 678	6 225	(547)	-9%	24 901
Environmental protection		2 722	5 161	9 543	143	331	2 386	(2 054)	-86%	9 543
Trading services		**670 934**	**702 198**	**726 192**	**57 463**	**128 914**	**181 456**	(52 543)	-29%	**726 192**
Energy sources		464 075	508 022	529 199	47 546	101 963	132 299	(30 336)	-23%	529 199
Water management		73 227	52 893	52 743	3 241	9 087	13 096	(4 008)	-31%	52 743
Waste water management		67 872	57 174	55 741	3 298	8 846	13 935	(5 089)	-37%	55 741
Waste management		65 760	84 110	88 508	3 378	9 017	22 127	(13 110)	-59%	88 508
Other		**1 050**	**1 111**	**1 158**	**–**	**96**	**290**	**(194)**	**-67%**	**1 158**
Total Expenditure - Functional	3	**1 080 388**	**1 111 084**	**1 140 634**	**88 676**	**216 689**	**284 419**	**(67 729)**	**-24%**	**1 140 634**
Surplus/ (Deficit) for the year		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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 - Functional	1									
Municipal governance and administration		**148 594**	**170 936**	**170 936**	**7 985**	**70 876**	**42 734**	28 142	66%	**170 936**
Executive and council		37	35	35	2	8	9	(1)	-10%	35
Mayor and Council		37	35	35	2	8	9	(1)	-10%	35
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		148 557	170 901	170 901	7 983	70 868	42 725	28 143	66%	170 901
Administrative and Corporate Support		0	12	12	–	–	3	(3)	-100%	12
Asset Management		–	–	–	–	–	–	–	–	–
Finance		147 995	164 579	164 579	7 980	70 822	41 145	29 677	72%	164 579
Fleet Management		300	5 462	5 462	–	–	1 365	(1 365)	-100%	5 462
Human Resources		183	747	747	–	39	187	(147)	-79%	747
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	6	6	–	–	2	(2)	-100%	6
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		79	95	95	3	6	24	(18)	-73%	95
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**218 305**	**196 505**	**196 531**	**4 034**	**79 021**	**49 126**	**29 895**	**61%**	**196 531**
Community and social services		**170 413**	**156 942**	**156 942**	**240**	**69 977**	**39 235**	**30 742**	**78%**	**156 942**
Aged Care		157 973	135 648	135 648	201	69 874	33 912	35 962	106%	135 648
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		377	296	296	8	21	74	(53)	-72%	296
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		368	1 610	1 610	17	50	402	(352)	-88%	1 610
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–

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
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		11 695	19 388	19 388	13	32	4 847	(4 815)	-99%	19 388
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**13 279**	**8 704**	**8 704**	**417**	**963**	**2 176**	**(1 213)**	**-56%**	**8 704**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		7 965	8 550	8 550	408	922	2 137	(1 215)	-57%	8 550
Sports Grounds and Stadiums		5 315	154	154	10	41	39	3	7%	154
Public safety		**24 574**	**18 431**	**18 457**	**3 362**	**8 036**	**4 608**	**3 428**	**74%**	**18 457**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		911	8	8	3	4	2	1	71%	8
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		23 663	18 422	18 449	3 359	8 032	4 606	3 427	74%	18 449
Pounds		–	–	–	–	–	–	–	–	–
Housing		**10 039**	**12 428**	**12 428**	**14**	**45**	**3 107**	**(3 062)**	**-99%**	**12 428**
Housing		10 039	12 428	12 428	14	45	3 107	(3 062)	-99%	12 428
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Economic and environmental services		**14 247**	**12 267**	**19 315**	**410**	**817**	**4 829**	**(4 011)**	**-83%**	**19 315**
Planning and development		**5 948**	**2 882**	**3 044**	**402**	**809**	**761**	**48**	**6%**	**3 044**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		203	755	917	–	–	229	(229)	-100%	917
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		4 697	2 127	2 127	402	809	532	277	52%	2 127
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**7 847**	**9 373**	**9 373**	**8**	**8**	**2 343**	**(2 335)**	**-100%**	**9 373**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		7 847	9 373	9 373	8	8	2 343	(2 335)	-100%	9 373
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**452**	**12**	**6 898**	**–**	**–**	**1 725**	**(1 725)**	**-100%**	**6 898**
Biodiversity and Landscape		452	12	6 898	–	–	1 725	(1 725)	-100%	6 898
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**644 345**	**724 205**	**750 856**	**55 002**	**175 313**	**187 610**	**(12 297)**	**-7%**	**750 856**
Energy sources		**470 878**	**520 873**	**542 109**	**43 008**	**130 718**	**135 527**	**(4 809)**	**-4%**	**542 109**
Electricity		467 878	520 873	542 109	43 008	130 718	135 527	(4 809)	-4%	542 109
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**76 826**	**83 233**	**83 648**	**5 683**	**16 242**	**20 808**	**(4 566)**	**-22%**	**83 648**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		70 235	73 272	73 687	5 683	16 242	18 318	(2 076)	-11%	73 687
Water Storage		6 591	9 961	9 961	–	–	2 490	(2 490)	-100%	9 961
Waste water management		**52 451**	**64 522**	**64 522**	**3 081**	**18 159**	**16 131**	**2 029**	**13%**	**64 522**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		52 451	64 522	64 522	3 081	18 159	16 131	2 029	13%	64 522
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Waste management		**44 191**	**55 576**	**60 576**	**3 230**	**10 194**	**15 144**	**(4 951)**	**-33%**	**60 576**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		44 191	55 576	55 576	3 230	10 194	13 894	(3 701)	-27%	55 576
Street Cleaning		–	–	5 000	–	–	1 250	(1 250)	-100%	5 000
Other		**225**	**155**	**155**	**3**	**14**	**39**	**(25)**	**-63%**	**155**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		225	155	155	3	14	39	(25)	-63%	155
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 025 716**	**1 104 067**	**1 137 793**	**67 434**	**326 041**	**284 338**	**41 703**	**15%**	**1 137 793**
Expenditure - Functional										
Municipal governance and administration		**196 161**	**176 490**	**171 836**	**13 429**	**41 842**	**42 312**	**(470)**	**-1%**	**171 836**
Executive and council		41 295	37 273	37 276	2 988	8 972	9 319	(347)	-4%	37 276
Mayor and Council		23 896	18 708	18 708	1 369	4 166	4 677	(511)	-11%	18 708
Municipal Manager, Town Secretary and Chief Executive		17 399	18 564	18 568	1 619	4 806	4 642	164	4%	18 568
Finance and administration		151 142	132 683	128 025	10 082	31 903	31 360	543	2%	128 025
Administrative and Corporate Support		12 717	22 568	18 568	1 346	3 301	4 642	(1 341)	-29%	18 568
Asset Management		108	361	361	6	19	90	(72)	-79%	361
Finance		48 900	41 899	41 379	3 199	12 514	10 345	2 169	21%	41 379
Fleet Management		5 876	5 463	5 453	349	1 025	1 363	(338)	-25%	5 453
Human Resources		43 921	31 290	31 310	2 037	6 409	7 181	(772)	-11%	31 310
Information Technology		6 172	6 666	6 666	417	842	1 667	(825)	-50%	6 666
Legal Services		2 730	3 635	3 635	291	731	909	(178)	-20%	3 635
Marketing, Customer Relations, Publicity and Media Co-ordination		5 836	6 323	6 276	452	1 334	1 569	(235)	-15%	6 276
Property Services		14 494	1 476	1 476	974	2 797	369	2 428	658%	1 476
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		9 881	11 933	11 933	968	2 806	2 983	(177)	-6%	11 933
Valuation Service		506	1 069	969	42	126	242	(117)	-48%	969
Internal audit		3 725	6 535	6 535	358	967	1 634	(667)	-41%	6 535
Governance Function		3 725	6 535	6 535	358	967	1 634	(667)	-41%	6 535
Community and public safety		**164 291**	**182 075**	**187 743**	**12 678**	**35 373**	**46 936**	**(11 562)**	**-25%**	**187 743**

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Community and social services		**35 925**	**35 428**	**37 246**	**3 225**	**8 953**	**9 312**	**(358)**	**-4%**	**37 246**
Aged Care		8 494	2 398	4 216	678	1 922	1 054	868	82%	4 216
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		4 533	5 854	5 854	464	1 193	1 464	(270)	-18%	5 854
Child Care Facilities		73	99	99	14	14	25	(11)	-45%	99
Community Halls and Facilities		9 940	12 443	12 443	837	2 300	3 111	(811)	-26%	12 443
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		33	83	83	2	11	21	(10)	-46%	83
Education		–	0	0	–	–	0	(0)	-100%	0
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		12 838	14 550	14 550	1 231	3 514	3 638	(124)	-3%	14 550
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**48 811**	**59 549**	**59 439**	**3 552**	**9 710**	**14 860**	**(5 150)**	**-35%**	**59 439**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		13 096	22 913	22 913	1 093	3 040	5 728	(2 689)	-47%	22 913
Recreational Facilities		23 309	24 278	24 278	1 471	4 045	6 069	(2 025)	-33%	24 278
Sports Grounds and Stadiums		12 405	12 358	12 248	987	2 625	3 062	(437)	-14%	12 248
Public safety		**63 044**	**67 630**	**71 591**	**5 288**	**14 873**	**17 898**	**(3 024)**	**-17%**	**71 591**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		12 005	17 617	17 767	997	2 678	4 442	(1 763)	-40%	17 767
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		51 040	50 013	53 824	4 292	12 195	13 456	(1 261)	-9%	53 824
Pounds		–	–	–	–	–	–	–	–	–

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
Housing		**16 511**	**19 467**	**19 467**	**613**	**1 837**	**4 867**	**(3 030)**	**-62%**	**19 467**
Housing		16 487	19 439	19 439	613	1 832	4 860	(3 028)	-62%	19 439
Informal Settlements		25	28	28	0	5	7	(2)	-25%	28
Health		–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 952**	**49 210**	**53 705**	**5 107**	**10 464**	**13 424**	**(2 960)**	**-22%**	**53 705**
Planning and development		**17 556**	**19 139**	**19 262**	**1 567**	**4 455**	**4 814**	**(359)**	**-7%**	**19 262**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 945	3 710	3 710	331	805	928	(122)	-13%	3 710
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		3 208	3 287	3 406	353	889	852	37	4%	3 406
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		8 138	9 012	9 012	594	1 896	2 253	(357)	-16%	9 012
Project Management Unit		3 265	3 129	3 133	288	865	782	83	11%	3 133
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**27 674**	**24 910**	**24 901**	**3 398**	**5 678**	**6 225**	**(547)**	**-9%**	**24 901**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		27 674	24 910	24 901	3 398	5 678	6 225	(547)	-9%	24 901
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**2 722**	**5 161**	**9 543**	**143**	**331**	**2 386**	**(2 054)**	**-86%**	**9 543**
Biodiversity and Landscape		2 722	5 161	9 543	143	331	2 386	(2 054)	-86%	9 543
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**670 934**	**702 198**	**726 192**	**57 463**	**128 914**	**181 456**	**(52 543)**	**-29%**	**726 192**

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
Energy sources		**464 075**	**508 022**	**529 199**	**47 546**	**101 963**	**132 299**	**(30 336)**	**-23%**	**529 199**
Electricity		452 743	495 742	516 941	45 113	97 763	129 234	(31 471)	-24%	516 941
Street Lighting and Signal Systems		11 332	12 280	12 259	2 434	4 200	3 065	1 136	37%	12 259
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**73 227**	**52 893**	**52 743**	**3 241**	**9 087**	**13 096**	**(4 008)**	**-31%**	**52 743**
Water Treatment		196	336	336	11	43	84	(41)	-48%	336
Water Distribution		69 076	49 236	48 886	3 186	7 025	12 131	(5 106)	-42%	48 886
Water Storage		3 956	3 321	3 521	43	2 019	880	1 139	129%	3 521
Waste water management		**67 872**	**57 174**	**55 741**	**3 298**	**8 846**	**13 935**	**(5 089)**	**-37%**	**55 741**
Public Toilets		2 242	2 424	2 424	172	508	606	(98)	-16%	2 424
Sewerage		59 130	46 989	45 557	2 673	7 038	11 389	(4 351)	-38%	45 557
Storm Water Management		6 436	7 758	7 758	452	1 300	1 939	(640)	-33%	7 758
Waste Water Treatment		64	3	2	–	–	0	(0)	-100%	2
Waste management		**65 760**	**84 110**	**88 508**	**3 378**	**9 017**	**22 127**	**(13 110)**	**-59%**	**88 508**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		12 185	33 024	33 024	669	1 375	8 256	(6 881)	-83%	33 024
Solid Waste Removal		53 542	50 977	51 004	2 706	7 635	12 751	(5 116)	-40%	51 004
Street Cleaning		33	109	4 481	2	7	1 120	(1 113)	-99%	4 481
Other		**1 050**	**1 111**	**1 158**	**–**	**96**	**290**	**(194)**	**-67%**	**1 158**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	8	8	–	–	2	(2)	-100%	8
Markets		–	–	–	–	–	–	–	–	–
Tourism		1 050	1 103	1 150	–	96	287	(192)	-67%	1 150
Total Expenditure - Functional	3	**1 080 388**	**1 111 084**	**1 140 634**	**88 676**	**216 689**	**284 419**	**(67 729)**	**-24%**	**1 140 634**
Surplus/ (Deficit) for the year		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		144 650	161 172	161 172	7 735	70 111	40 293	29 818	74%	161 172
Vote 2 - Community Services		195 700	177 608	179 657	695	71 051	44 914	26 137	58%	179 657
Vote 3 - Corporate Services		23 883	19 372	19 399	3 361	8 079	4 843	3 236	67%	19 399
Vote 4 - Technical Services		659 650	736 140	762 790	55 585	176 627	190 594	(13 967)	-7%	762 790
Vote 5 - Municipal Manager		1 834	782	782	59	172	195	(23)	-12%	782
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 025 716**	**1 095 074**	**1 123 800**	**67 434**	**326 041**	**280 840**	**45 202**	**16%**	**1 123 800**
Expenditure by Vote	1									
Vote 1 - Financial Services		59 057	54 624	54 004	4 235	15 611	13 501	2 110	16%	54 004
Vote 2 - Community Services		123 119	142 842	144 853	9 083	25 018	36 213	(11 196)	-31%	144 853
Vote 3 - Corporate Services		162 433	141 552	141 382	11 155	31 902	34 699	(2 797)	-8%	141 382
Vote 4 - Technical Services		717 209	748 219	772 196	62 307	138 977	192 957	(53 981)	-28%	772 196
Vote 5 - Municipal Manager		18 571	23 847	23 851	1 896	5 182	5 961	(779)	-13%	23 851
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	**1 080 388**	**1 111 084**	**1 136 286**	**88 676**	**216 689**	**283 332**	**(66 642)**	**-24%**	**1 136 286**
Surplus/ (Deficit) for the year	2	**(54 672)**	**(16 010)**	**(12 486)**	**(21 242)**	**109 352**	**(2 492)**	**111 844**	**-4488%**	**(12 486)**

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		**144 650**	**161 172**	**161 172**	**7 735**	**70 111**	**40 293**	29 818	74%	**161 172**
1.1 - Direcrtor: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		116 449	128 019	128 019	5 985	65 208	32 005	33 203	104%	128 019
1.3 - Financial Administrastion		28 123	32 741	32 741	1 747	4 897	8 185	(3 288)	-40%	32 741
1.4 - Credit Control		–	316	316	–	–	79	(79)	-100%	316
1.5 - Supply Chain & Expenditure		79	95	95	3	6	24	(18)	-73%	95
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**195 700**	**177 608**	**179 657**	**695**	**71 051**	**44 914**	26 137	58%	**179 657**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		377	296	296	8	21	74	(53)	-72%	296
2.3 - Housing		10 224	12 507	12 507	31	93	3 127	(3 034)	-97%	12 507
2.4 - Libraries		11 762	19 652	19 652	13	32	4 913	(4 881)	-99%	19 652
2.5 - Resorts & Swimmng Pools		7 965	8 550	8 550	408	922	2 137	(1 215)	-57%	8 550
2.6 - Social Services		157 973	135 648	135 648	201	69 874	33 912	35 962	106%	135 648
2.7 - Fire Services & Disaster Management		911	8	8	3	4	2	1	71%	8
2.8 - Environment & Licencing		678	167	2 054	3	14	513	(499)	-97%	2 054
2.9 - Community Halls and Amenities		5 608	780	942	27	91	235	(144)	-61%	942
Vote 3 - Corporate Services		**23 883**	**19 372**	**19 399**	**3 361**	**8 079**	**4 843**	3 236	67%	**19 399**
3.1 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		183	747	747	–	39	187	(147)	-79%	747
3.3 - Administration		0	12	12	–	–	3	(3)	-100%	12
3.4 - Information Technology		–	–	–	–	–	–	–	–	–
3.5 - Marketing & Communication		–	6	6	–	–	2	(2)	-100%	6
3.6 - Thusong Centre		–	150	150	–	–	37	(37)	-100%	150
3.7 - Traffic and Protection Services		23 663	18 422	18 449	3 359	8 032	4 606	3 427	74%	18 449
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		37	35	35	2	8	9	(1)	-10%	35
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**659 650**	**736 140**	**762 790**	**55 585**	**176 627**	**190 594**	(13 967)	-7%	**762 790**
4.1 - Director: Technical Services		–	–	5 000	–	–	1 250	(1 250)	-100%	5 000
4.2 - Electro Technical Services		473 433	523 398	544 633	43 181	131 231	136 158	(4 928)	-4%	544 633
4.3 - Water Storage & Distribution		76 826	83 233	83 648	5 683	16 242	20 808	(4 566)	-22%	83 648
4.4 - Waste Water Management		52 451	64 948	64 948	3 081	18 159	16 237	1 922	12%	64 948
4.5 - Waste Management		44 192	55 872	55 872	3 230	10 194	13 968	(3 775)	-27%	55 872
4.6 - Roads		7 847	1 380	1 380	8	8	345	(337)	-98%	1 380
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		4 602	1 847	1 847	401	793	462	331	72%	1 847
4.9 - Public Toilets		–	–	–	–	–	–	–	–	–
4.10 - Mechanical Workshop		300	5 462	5 462	–	–	1 365	(1 365)	-100%	5 462
Vote 5 - Municipal Manager		**1 834**	**782**	**782**	**59**	**172**	**195**	(23)	-12%	**782**
5.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		787	782	782	59	172	195	(23)	-12%	782
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 025 716**	**1 095 074**	**1 123 800**	**67 434**	**326 041**	**280 840**	45 202	16%	**1 123 800**
Expenditure by Vote	1									
Vote 1 - Financial Services		**59 057**	**54 624**	**54 004**	**4 235**	**15 611**	**13 501**	2 110	16%	**54 004**
1.1 - Direcrtor: Finance		2 845	2 106	2 106	210	673	526	146	28%	2 106
1.2 - Income		16 206	15 123	15 023	647	2 151	3 756	(1 605)	-43%	15 023
1.3 - Financial Administrastion		19 608	18 619	18 449	1 642	7 393	4 612	2 780	60%	18 449
1.4 - Credit Control		10 454	6 665	6 315	765	2 577	1 579	999	63%	6 315
1.5 - Supply Chain & Expenditure		9 943	12 112	12 112	972	2 817	3 028	(211)	-7%	12 112
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**123 119**	**142 842**	**144 853**	**9 083**	**25 018**	**36 213**	(11 196)	-31%	**144 853**
2.1 - Director: Community Services		3 233	1 846	1 846	257	772	461	311	67%	1 846
2.2 - Cemetries		4 550	5 819	5 819	461	1 186	1 455	(269)	-18%	5 819
2.3 - Housing		17 594	20 076	20 076	613	1 838	5 019	(3 181)	-63%	20 076
2.4 - Libraries		17 561	18 981	18 981	1 443	4 124	4 745	(622)	-13%	18 981
2.5 - Resorts & Swimmng Pools		19 672	20 439	20 439	1 351	3 703	5 110	(1 407)	-28%	20 439
2.6 - Social Services		8 495	2 211	2 167	665	1 897	542	1 355	250%	2 167
2.7 - Fire Services & Disaster Management		12 038	17 700	17 850	999	2 690	4 463	(1 773)	-40%	17 850
2.8 - Environment & Licencing		2 694	5 157	5 191	143	331	1 298	(966)	-74%	5 191
2.9 - Community Halls and Amenities		34 017	47 399	47 391	2 794	7 614	11 848	(4 234)	-36%	47 391
2.10 - Local Economic Development		3 265	3 214	5 093	357	863	1 273	(410)	-32%	5 093

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Vote 3 - Corporate Services		**162 433**	**141 552**	**141 382**	**11 155**	**31 902**	**34 699**	(2 797)	-8%	**141 382**
3.1 - Director: Corporate Services		3 076	3 381	3 381	251	754	845	(92)	-11%	3 381
3.2 - Human Resources		44 027	31 290	31 310	2 046	6 432	7 181	(749)	-10%	31 310
3.3 - Administration		27 064	22 867	18 867	2 239	5 837	4 717	1 120	24%	18 867
3.4 - Information Technology		6 063	6 666	6 666	417	842	1 667	(825)	-50%	6 666
3.5 - Marketing & Communication		5 399	6 323	6 276	452	1 334	1 569	(235)	-15%	6 276
3.6 - Thusong Centre		820	1 201	1 201	88	248	300	(52)	-17%	1 201
3.7 - Traffic and Protection Services		51 040	50 013	53 824	4 292	12 195	13 456	(1 261)	-9%	53 824
3.8 - Tourism		1 050	1 103	1 150	–	96	287	(192)	-67%	1 150
3.9 - Council Cost		23 896	18 708	18 708	1 369	4 166	4 677	(511)	-11%	18 708
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**717 209**	**748 219**	**772 196**	**62 307**	**138 977**	**192 957**	(53 981)	-28%	**772 196**
4.1 - Director: Technical Services		2 746	4 558	4 561	278	830	1 140	(310)	-27%	4 561
4.2 - Electro Technical Services		464 019	502 486	523 664	46 773	100 288	130 915	(30 627)	-23%	523 664
4.3 - Water Storage & Distribution		73 227	52 969	52 819	3 241	9 087	13 115	(4 027)	-31%	52 819
4.4 - Waste Water Management		59 194	52 439	51 006	3 446	8 713	12 752	(4 039)	-32%	51 006
4.5 - Waste Management		65 760	84 110	88 508	3 378	9 017	22 127	(13 110)	-59%	88 508
4.6 - Roads		27 674	24 910	24 884	3 398	5 678	6 221	(543)	-9%	24 884
4.7 - Storm Water Management		8 332	9 848	9 864	677	1 934	2 466	(532)	-22%	9 864
4.8 - Town Planning & Building Control		8 138	9 012	9 012	594	1 896	2 253	(357)	-16%	9 012
4.9 - Public Toilets		2 242	2 424	2 424	172	508	606	(98)	-16%	2 424
4.10 - Mechanical Workshop		5 876	5 463	5 453	349	1 025	1 363	(338)	-25%	5 453
Vote 5 - Municipal Manager		**18 571**	**23 847**	**23 851**	**1 896**	**5 182**	**5 961**	(779)	-13%	**23 851**
5.1 - Municipal Manager		5 892	6 718	6 718	627	1 788	1 680	109	6%	6 718
5.2 - Performance & Project Management		3 265	3 129	3 133	288	865	782	83	11%	3 133
5.3 - Property & Legal Services		2 745	3 772	3 772	291	756	943	(187)	-20%	3 772
5.4 - Internal Audit		3 725	6 535	6 535	358	967	1 634	(667)	-41%	6 535
5.5 - IDP		2 945	3 692	3 692	331	805	923	(118)	-13%	3 692
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 080 388**	**1 111 084**	**1 136 286**	**88 676**	**216 689**	**283 332**	**(66 642)**	**-24%**	**1 136 286**
Surplus/(Deficit) for the year	2	**(54 672)**	**(16 010)**	**(12 486)**	**(21 242)**	**109 352**	**(2 492)**	**111 844**	**-4488%**	**(12 486)**

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description R thousands	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
Revenue										
Exchange Revenue										
Service charges - Electricity		466 205	511 997	533 233	42 887	130 353	133 308	(2 955)	-2%	533 233
Service charges - Water		57 690	57 134	57 134	5 146	14 580	14 284	296	2%	57 134
Service charges - Waste Water Management		44 553	45 136	45 136	2 664	16 902	11 284	5 618	50%	45 136
Service charges - Waste management		37 937	39 389	39 389	2 896	9 150	9 847	(697)	-7%	39 389
Sale of Goods and Rendering of Services		17 216	6 161	18 642	784	1 630	4 661	(3 030)	-65%	18 642
Agency services		5 219	5 214	5 214	812	1 589	1 303	285	22%	5 214
Interest		–	12	12	–	–	3	(3)	-100%	12
Interest earned from Receivables		23 496	24 570	24 570	1 276	3 914	6 143	(2 229)	-36%	24 570
Interest earned from Current and Non Current Assets		14 961	17 332	17 332	1 015	2 789	4 333	(1 544)	-36%	17 332
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	30	30	–	–	8	(8)	-100%	30
Rental from Fixed Assets		5 777	6 695	6 695	191	565	1 674	(1 109)	-66%	6 695
Licence and permits		–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		9 813	–	11 783	–	–	2 946	(2 946)	-100%	11 783
Development Charges		1 855	509	509	1	16	127	(111)	-88%	509
Operational Revenue		97	1 454	1 454	(61)	(53)	364	(417)	-115%	1 454
Non-Exchange Revenue									–	
Property rates		116 790	127 331	127 331	6 049	65 295	31 833	33 462	105%	127 331
Surcharges and Taxes		5 365	7 371	8 077	318	775	2 006	(1 231)	-61%	8 077
Fines, penalties and forfeits		17 883	12 420	12 420	2 462	6 245	3 105	3 140	101%	12 420
Licences or permits		1 156	2 720	2 720	95	232	680	(448)	-66%	2 720
Transfer and subsidies - Operational		162 911	196 336	183 496	235	69 996	45 777	24 218	53%	183 496
Interest		4 553	3 807	3 807	343	1 105	952	153	16%	3 807
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		3 894	3 445	3 445	320	961	861	100	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**	**1 102 429**	**67 434**	**326 041**	**275 497**	**50 545**	**18%**	**1 102 429**
Expenditure										
Employee related costs		291 161	327 197	331 144	25 694	76 874	82 786	(5 912)	-7%	331 144
Remuneration of councillors		12 504	13 758	13 758	1 038	3 111	3 439	(329)	-10%	13 758
Bulk purchases - electricity		430 733	474 822	474 822	44 211	95 329	118 706	(23 376)	-20%	474 822
Inventory consumed		26 819	22 786	23 024	2 829	6 731	5 756	975	17%	23 024
Debt impairment		(66 975)	43 324	43 324	–	–	10 831	(10 831)	-100%	43 324
Depreciation, amortisation and impairment		45 612	38 181	38 181	–	1	9 545	(9 544)	-100%	38 181
Interest, Dividends and Rent on Land		10 779	10 789	10 789	150	461	2 697	(2 236)	-83%	10 789
Contracted services		72 003	72 660	109 608	9 494	16 174	27 312	(11 138)	-41%	109 608
Transfers and subsidies		2 777	14 153	2 388	262	470	597	(127)	-21%	2 388
Irrecoverable debts written off		173 038	31 500	31 500	12	210	7 875	(7 665)	-97%	31 500
Operational costs		65 851	61 915	62 096	4 985	17 327	14 874	2 453	16%	62 096
Disposal of Fixed and Intangible Assets		24	–	–	–	–	–	–	–	–
Other Losses		16 063	–	–	–	–	–	–	–	–
Total Expenditure		**1 080 388**	**1 111 084**	**1 140 634**	**88 676**	**216 689**	**284 419**	**(67 729)**	**-24%**	**1 140 634**
Surplus/(Deficit)		**(82 551)**	**(42 020)**	**(38 205)**	**(21 242)**	**109 352**	**(8 922)**	**118 274**	**-1326%**	**(38 205)**
Transfers and subsidies - capital (monetary allocations)		27 879	35 003	35 364	–	–	8 841	(8 841)	**-100%**	35 364
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description R thousands	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
Multi-year expenditure to be appropriated	2									
Vote 1 - Financial Services		45 180	–	–	–	–	–	–	–	–
Vote 2 - Community Services		6 086	1 600	3 187	–	–	797	(797)	-100%	3 187
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		27 686	26 954	26 535	3 729	6 857	6 634	224	3%	26 535
Vote 5 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	4,7	**78 951**	**28 554**	**29 722**	**3 729**	**6 857**	**7 430**	**(573)**	**-8%**	**29 722**
Single-year expenditure to be appropriated	2									
Vote 1 - Financial Services		278	50	50	2	2	12	(10)	-82%	50
Vote 2 - Community Services		5 461	7 889	8 917	58	156	2 229	(2 074)	-93%	8 917
Vote 3 - Corporate Services		2 822	635	1 428	267	506	344	162	47%	1 428
Vote 4 - Technical Services		44 643	20 755	27 324	2 798	7 921	5 428	2 493	46%	27 324
Vote 5 - Municipal Manager		9 901	50	53	–	3	13	(11)	-80%	53
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	4	63 105	29 379	37 772	3 126	8 587	8 027	**560**	**7%**	37 772
Total Capital Expenditure - Vote	**3**	**142 056**	**57 934**	**67 493**	**6 854**	**15 445**	**15 458**	**(13)**	**-0%**	**67 493**
Capital Expenditure - Functional										
Governance and administration		**65 697**	**8 347**	**10 356**	**983**	**6 010**	**1 211**	4 799	396%	**10 356**
Executive and council		1 191	250	542	2	244	135	109	80%	542
Finance and administration		64 506	8 097	9 815	980	5 766	1 076	4 690	436%	9 815
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**11 291**	**10 809**	**13 817**	**325**	**422**	**3 454**	(3 032)	-88%	**13 817**
Community and social services		2 009	8 749	9 757	32	129	2 439	(2 310)	-95%	9 757
Sport and recreation		8 314	2 060	3 766	26	26	942	(915)	-97%	3 766
Public safety		968	–	294	267	267	74	194	264%	294
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**24 438**	**17 744**	**17 744**	**6**	**6**	**4 436**	(4 430)	-100%	**17 744**
Planning and development		228	–	–	–	–	–	–	–	–
Road transport		24 211	17 744	17 744	6	6	4 436	(4 430)	-100%	17 744
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**40 629**	**22 404**	**26 835**	**5 541**	**9 007**	**6 671**	2 336	35%	**26 835**
Energy sources		24 003	8 109	8 109	3 038	3 130	2 027	1 103	54%	8 109
Water management		14 156	13 361	15 074	2 085	5 460	3 769	1 692	45%	15 074
Waste water management		1 527	500	3 218	–	–	767	(767)	-100%	3 218
Waste management		943	435	435	417	417	109	309	284%	435
Other		–	–	210	–	–	53	(53)	-100%	210
Total Capital Expenditure - Functional	3	**142 056**	**59 303**	**68 963**	**6 854**	**15 445**	**15 825**	**(380)**	**-2%**	**68 963**
Funded by:										
National Government		25 408	26 141	26 141	3 404	11 333	5 170	6 163	119%	26 141
Provincial Government		1 337	8 428	8 789	–	–	2 197	(2 197)	-100%	8 789
District Municipality		179	435	1 063	–	–	266	(266)	-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	–	–	172	(172)	-100%	687
Transfers recognised - capital		**28 736**	**35 003**	**36 680**	**3 404**	**11 333**	**7 805**	**3 528**	**45%**	**36 680**
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing	6	18 302	–	–	–	–	–	–	–	–
Internally generated funds		49 838	24 300	32 082	3 450	4 112	7 971	(3 859)	-48%	32 082
Total Capital Funding	7	**96 876**	**59 303**	**68 763**	**6 854**	**15 445**	**15 775**	**(330)**	**-2%**	**68 763**

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q1 First Quarter

Vote Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	1									
Vote 1 - Financial Services		**45 180**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
1.1 - Direcrtor: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		–	–	–	–	–	–	–	–	–
1.3 - Financial Administrastion		45 180	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**6 086**	**1 600**	**3 187**	**–**	**–**	**797**	(797)	-100%	**3 187**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		–	–	–	–	–	–	–	–	–
2.5 - Resorts & Swimmng Pools		–	–	–	–	–	–	–	–	–
2.6 - Social Services		–	–	–	–	–	–	–	–	–
2.7 - Fire Services & Disaster Management		869	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		5 216	1 600	3 187	–	–	797	(797)	-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**	**26 535**	**3 729**	**6 857**	**6 634**	224	3%	**26 535**
4.1 - Director: Technical Services		–	–	–	–	–	–	–	–	–
4.2 - Electro Technical Services		7 046	5 300	5 300	2 063	2 145	1 325	820	62%	5 300
4.3 - Water Storage & Distribution		6 791	12 161	11 741	1 665	4 713	2 935	1 777	61%	11 741
4.4 - Waste Water Management		892	250	250	–	–	63	(63)	-100%	250
4.5 - Waste Management		–	–	–	–	–	–	–	–	–
4.6 - Roads		12 957	9 244	9 244	–	–	2 311	(2 311)	-100%	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**	**29 722**	**3 729**	**6 857**	**7 430**	(573)	-8%	**29 722**
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	1									
Vote 1 - Financial Services		**278**	**50**	**50**	**2**	**2**	**12**	(10)	-82%	**50**
1.1 - Direcrtor: Finance		278	50	50	2	2	12	(10)	-82%	50
1.2 - Income		–	–	–	–	–	–	–	–	–
1.3 - Financial Administrastion		–	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–

Vote Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		**5 461**	**7 889**	**8 917**	**58**	**156**	**2 229**	(2 074)	-93%	**8 917**
2.1 - Director: Community Services		127	50	50	–	1	12	(12)	-95%	50
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		2 009	6 859	7 767	32	129	1 942	(1 813)	-93%	7 767
2.5 - Resorts & Swimmng Pools		–	–	–	–	–	–	–	–	–
2.6 - Social Services		–	–	–	–	–	–	–	–	–
2.7 - Fire Services & Disaster Management		–	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		3 097	980	1 100	26	26	275	(249)	-91%	1 100
2.10 - Local Economic Development		228	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**2 822**	**635**	**1 428**	**267**	**506**	**344**	162	47%	**1 428**
3.1 - Director: Corporate Services		197	50	50	–	11	12	(1)	-12%	50
3.2 - Human Resources		–	–	–	–	–	–	–	–	–
3.3 - Administration		–	50	50	–	–	–	–	–	50
3.4 - Information Technology		2 000	300	300	–	–	75	(75)	-100%	300
3.5 - Marketing & Communication		130	235	235	–	–	59	(59)	-100%	235
3.6 - Thusong Centre		–	–	–	–	–	–	–	–	–
3.7 - Traffic and Protection Services		99	–	504	267	267	126	141	112%	504
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		395	–	289	–	228	72	155	215%	289
		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		**44 643**	**20 755**	**27 324**	**2 798**	**7 921**	**5 428**	2 493	46%	**27 324**
4.1 - Director: Technical Services		150	50	50	–	–	12	(12)	-100%	50
4.2 - Electro Technical Services		16 957	2 809	2 809	975	985	702	283	40%	2 809
4.3 - Water Storage & Distribution		7 365	1 200	3 333	420	748	833	(86)	-10%	3 333
4.4 - Waste Water Management		635	250	2 968	–	–	704	(704)	-100%	2 968
4.5 - Waste Management		943	435	435	417	417	109	309	284%	435
4.6 - Roads		11 253	8 500	8 500	6	6	2 125	(2 120)	-100%	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	9 230	980	5 766	942	4 823	512%	9 230
Vote 5 - Municipal Manager		**9 901**	**50**	**53**	**–**	**3**	**13**	(11)	-80%	**53**
5.1 - Municipal Manager		43	50	53	–	3	13	(11)	-80%	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**	**37 772**	**3 126**	**8 587**	**8 027**	**560**	**7%**	**37 772**
Total Capital Expenditure		**142 056**	**57 934**	**67 493**	**6 854**	**15 445**	**15 458**	**(13)**	**-0%**	**67 493**

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description R thousands	Ref	2025/26	Budget Year 2026/27			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		138 269	238 581	286 407	131 727	286 407
Short term Investments		–	–	–	15 000	–
Trade and other receivables from exchange transactions		80 576	71 925	59 985	177 180	59 985
Receivables from non-exchange transactions		44 007	62 835	62 835	65 058	62 835
Current portion of non-current receivables		–	–	–	–	–
Inventory		19 635	14 764	6 550	15 804	6 550
VAT Receivable		1 438	(85 080)	(85 080)	33 945	(85 080)
Other current assets		5 722	4 947	4 947	6 655	4 947
Total current assets		**289 647**	**307 972**	**335 643**	**445 370**	**335 643**
Non current assets						
Investments		–	–	–	–	–
Investment property		36 498	40 838	40 838	36 498	40 838
Property, plant and equipment		1 270 450	1 248 002	1 257 662	1 285 894	1 257 662
Biological assets		–	–	–	–	–
Living resources		–	–	–	–	–
Heritage assets		550	550	550	550	550
Intangible assets		1 270	1 088	1 088	1 270	1 088
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 308 768**	**1 290 478**	**1 300 138**	**1 324 212**	**1 300 138**
TOTAL ASSETS		**1 598 414**	**1 598 451**	**1 635 781**	**1 769 582**	**1 635 781**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		7 096	22 073	22 073	647	22 073
Consumer deposits		10 615	10 655	10 655	10 898	10 655
Trade and other payables from exchange transactions		87 670	187 021	208 355	47 347	208 355
Trade and other payables from non-exchange transactions		(1 993)	13 219	24 831	30 429	24 831
Provision		36 580	38 815	38 815	46 978	38 815
VAT Payable		1 956	(96 979)	(96 979)	36 770	(96 979)
Other current liabilities		1 723	3 300	3 300	6 448	3 300
Total current liabilities		**143 647**	**178 102**	**211 049**	**179 517**	**211 049**
Non current liabilities						
Financial liabilities		15 852	(8 361)	(8 361)	16 313	(8 361)
Provision		116 205	84 523	84 523	220 448	84 523
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		21 191	104 055	104 055	–	104 055
Total non current liabilities		**153 249**	**180 217**	**180 217**	**236 761**	**180 217**
TOTAL LIABILITIES		**296 896**	**358 319**	**391 266**	**416 278**	**391 266**
NET ASSETS	2	**1 301 519**	**1 240 131**	**1 244 515**	**1 353 304**	**1 244 515**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 200 304	1 227 290	1 230 755	1 340 583	1 230 755
Reserves and funds		12 722	11 166	11 166	12 722	11 166
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 213 025**	**1 238 456**	**1 241 921**	**1 353 304**	**1 241 921**

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		3 161	219 152	219 152	16 123	46 257	54 788	(8 530)	-16%	219 152
Service charges		777 330	710 379	710 379	62 020	165 620	177 595	(11 975)	-7%	710 379
Other revenue		15 716	2 141	2 141	7 338	9 172	535	8 637	1614%	2 141
Transfers and Subsidies - Operational		172 883	200 184	223 174	15 946	92 937	54 402	38 535	71%	223 174
Transfers and Subsidies - Capital		30 862	40 254	40 669	–	500	9 917	(9 417)	-95%	40 669
Interest		8 775	52 725	52 725	1 015	2 789	13 181	(10 393)	-79%	52 725
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(676 574)	(1 069 549)	(1 069 549)	(96 217)	(311 632)	(267 387)	44 245	-17%	(1 069 549)
Finance charges		–	–	–	–	–	–	–	–	–
Transfers and Subsidies		–	–	–	(210)	(306)	–	306	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**332 154**	**155 284**	**178 689**	**6 015**	**5 336**	**43 031**	**37 695**	**88%**	**178 689**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		10 208	–	–	576	576	–	576	–	–
Decrease (increase) in non-current receivables										–
Decrease (increase) in non-current investments										–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(107 105)	–	–	(4 339)	(17 545)	–	17 545	–	–
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(96 897)**	**–**	**–**	**(3 764)**	**(16 969)**	**–**	**16 969**	**–**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		773	–	–	11 914	20 852	–	20 852	–	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**773**	**–**	**–**	**11 914**	**20 852**	**–**	**(20 852)**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**236 030**	**155 284**	**178 689**	**14 166**	**9 219**	**43 031**			**178 689**
Cash/cash equivalents at the year begin:		**399 854**	**227 266**	**227 266**		**137 507**	**227 266**			**137 507**
Cash/cash equivalents at the year end:		**635 884**	**382 550**	**405 955**		**146 727**	**270 297**			**316 196**

Choose name from list - Table C9 Monthly Budget Statement - Capital expenditure by Asset Class (All) - M01 July

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CAPITAL EXPENDITURE										
Total New Assets	1	**85 368**	**34 190**	**37 021**	**4 098**	**12 279**	**7 890**	**4 390**	625%	**37 021**
Roads Infrastructure		4 354	1 751	1 751	–	–	438	(438)	–	1 751
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	2 609	2 609	959	959	652	307	47%	2 609
Water Supply Infrastructure		7 900	12 161	12 102	1 665	4 713	3 025	1 687	56%	12 102
Sanitation Infrastructure		302	50	50	–	–	13	(13)	–	50
Solid Waste Infrastructure		45 180	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***57 736***	***16 570***	***16 511***	***2 624***	***5 671***	***4 128***	***1 543***	103%	***16 511***
Community Facilities		3 268	8 229	8 937	32	129	2 234	(2 105)	-94%	8 937
Sport and Recreation Facilities		599	–	52	–	–	13	(13)	–	52
Community Assets		***3 866***	***8 229***	***8 989***	***32***	***129***	***2 247***	***(2 118)***	-94%	***8 989***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		2 858	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***2 858***	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Computer Equipment		**2 029**	**335**	**335**	**–**	**–**	**84**	**(84)**	–	**335**
Furniture and Office Equipment		**1 304**	**450**	**942**	**2**	**244**	**235**	**9**	4%	**942**
Machinery and Equipment		**3 236**	**1 145**	**1 364**	**460**	**470**	**341**	**129**	38%	**1 364**
Transport Assets		**7 339**	**7 462**	**8 880**	**980**	**5 766**	**855**	**4 911**	575%	**8 880**
Land		**7 000**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Mature		–	-	-	-	-	-	-	–	-
Immature		–	-	-	-	-	-	-	–	-
Living Resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	–	**-**
Total Renewal of Existing Assets	2	**14 781**	**10 820**	**12 688**	**(264)**	**63**	**3 122**	**(3 058)**	-177%	**12 688**
Roads Infrastructure		11 073	8 000	8 000	6	6	2 000	(1 995)	-100%	8 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		756	1 000	1 000	58	58	250	(192)	-77%	1 000

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Water Supply Infrastructure		2 317	1 000	150	(328)	–	38	(38)	–	150
Sanitation Infrastructure		635	250	2 968	–	–	704	(704)	–	2 968
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***14 781***	***10 250***	***12 118***	***(264)***	***63***	***2 992***	***(2 928)***	-177%	***12 118***
Community Facilities		–	520	520	–	–	130	(130)	–	520
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	***520***	***520***	**–**	**–**	***130***	***(130)***	–	***520***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		–	50	50	–	–	–	–	–	50
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	***50***	***50***	**–**	**–**	**–**	**–**	–	***50***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Mature		–	-	-	-	-	-	-	–	-
Immature		–	-	-	-	-	-	-	–	-
Living Resources		-	-	-	-	-	-	-	–	-
Total Upgrading of Existing Assets	6	**41 907**	**14 293**	**19 254**	**3 020**	**3 102**	**4 813**	**(1 712)**	173%	**19 254**
Roads Infrastructure		8 667	7 993	7 993	–	–	1 998	(1 998)	–	7 993
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		22 969	4 300	4 300	2 005	2 087	1 075	1 012	94%	4 300
Water Supply Infrastructure		3 939	200	3 032	748	748	758	(10)	-1%	3 032
Sanitation Infrastructure		589	200	200	–	–	50	(50)	–	200
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***36 164***	***12 693***	***15 525***	***2 753***	***2 835***	***3 881***	***(1 047)***	93%	***15 525***
Community Facilities		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Sport and Recreation Facilities		5 450	1 600	3 135	–	–	784	(784)	–	3 135
Community Assets		***5 450***	***1 600***	***3 135***	**–**	**–**	***784***	***(784)***	–	***3 135***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		257	–	594	267	267	149	119	80%	594
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***257***	**–**	***594***	***267***	***267***	***149***	***119***	80%	***594***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Machinery and Equipment		**36**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Mature		–	-	-	-	-	-	-	–	-
Immature		–	-	-	-	-	-	-	–	-
Living Resources		-	-	-	-	-	-	-	–	-
TOTAL CAPITAL EXPENDITURE	**4**	**142 056**	**59 303**	**68 963**	**6 854**	**15 445**	**15 825**	**(380)**	621%	**68 963**
Roads Infrastructure		24 094	17 744	17 744	6	6	4 436	(4 430)	-100%	17 744
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		23 725	7 909	7 909	3 022	3 104	1 977	1 126	64%	7 909
Water Supply Infrastructure		14 156	13 361	15 284	2 085	5 460	3 821	1 639	54%	15 284
Sanitation Infrastructure		1 527	500	3 218	–	–	767	(767)	–	3 218
Solid Waste Infrastructure		45 180	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***108 681***	***39 513***	***44 154***	***5 113***	***8 569***	***11 001***	***(2 432)***	19%	***44 154***
Community Facilities		3 268	8 749	9 457	32	129	2 364	(2 235)	-94%	9 457
Sport and Recreation Facilities		6 049	1 600	3 187	–	–	797	(797)	–	3 187
Community Assets		***9 316***	***10 349***	***12 644***	***32***	***129***	***3 161***	***(3 032)***	-94%	***12 644***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		3 114	50	644	267	267	149	119	80%	644

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***3 114***	***50***	***644***	***267***	***267***	***149***	***119***	80%	***644***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Computer Equipment		**2 029**	**335**	**335**	**–**	**–**	**84**	**(84)**	–	**335**
Furniture and Office Equipment		**1 304**	**450**	**942**	**2**	**244**	**235**	**9**	4%	**942**
Machinery and Equipment		**3 273**	**1 145**	**1 364**	**460**	**470**	**341**	**129**	38%	**1 364**
Transport Assets		**7 375**	**7 462**	**8 880**	**980**	**5 766**	**855**	**4 911**	575%	**8 880**
Land		**7 000**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Mature		–	-	-	-	-	-	-	–	-
Immature		–	-	-	-	-	-	-	–	-
Living Resources		-	-	-	-	-	-	-	–	-
TOTAL CAPITAL EXPENDITURE - Asset class		**142 056**	**59 303**	**68 963**	**6 854**	**15 445**	**15 825**	**(380)**	621%	**68 963**
EXPENDITURE OTHER ITEMS										
Depreciation	7	40 161	38 181	38 181	–	1	9 545	9 544	100%	38 181
Repairs and Maintenance by Asset Class	3	**25 220**	**24 448**	**20 286**	**3 710**	**5 680**	**5 071**	**608**	-176%	**20 286**
Roads Infrastructure		7 295	8 994	6 043	2 208	2 715	1 511	1 204	80%	6 043
Storm water Infrastructure		55	80	80	1	7	20	(13)	-66%	80
Electrical Infrastructure		1 409	1 138	1 138	2	102	285	(182)	-64%	1 138
Water Supply Infrastructure		2 759	1 977	1 627	111	279	407	(128)	-31%	1 627
Sanitation Infrastructure		8 395	5 805	4 943	1 015	1 710	1 236	474	38%	4 943
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***19 912***	***17 994***	***13 832***	***3 336***	***4 813***	***3 458***	***1 355***	-44%	***13 832***
Community Facilities		492	840	840	63	87	210	(123)	-59%	840
Sport and Recreation Facilities		120	220	220	–	–	55	(55)	–	220
Community Assets		***611***	***1 061***	***1 061***	***63***	***87***	***265***	***(178)***	-59%	***1 061***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Operational Buildings		317	314	314	12	39	78	(39)	-50%	314
Housing		369	449	449	43	293	112	181	161%	449
Other Assets		***686***	***763***	***763***	***55***	***332***	***191***	***142***	111%	***763***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		116	152	152	25	25	38	(13)	-35%	152
Furniture and Office Equipment		–	8	8	–	–	2	(2)	–	8
Machinery and Equipment		61	191	191	5	6	48	(42)	-88%	191
Transport Assets		3 833	4 279	4 279	225	418	1 070	(652)	-61%	4 279
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	–	-
Immature		–	-	-	-	-	-	-	–	-
Living Resources		-	-	-	-	-	-	-	–	-
TOTAL EXPENDITURE OTHER ITEMS		**65 381**	**62 629**	**58 466**	**3 710**	**5 681**	**14 617**	**10 152**	-76%	**58 466**
Repairs and Maintenance by Expenditure Item										
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		5 270	4 711	4 547	552	1 267	1 137	130	11%	4 547
Contracted Services		12 563	14 772	11 084	2 174	2 460	2 771	(311)	-11%	11 084
Operational Costs		7 387	4 965	4 654	983	1 953	1 163	789	68%	4 654
Total Repairs and Maintenance Expenditure		**25 220**	**24 448**	**20 286**	**3 710**	**5 680**	**5 071**	**608**	12%	**20 286**

WC022 Witzenberg - Supporting Table SC1 Supporting detail to 'Monthly Budget Financial Performance - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		530	8	8	7	67	2	65	3290%	8
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		114	3 001	3 001	12	30	750	(720)	-96%	3 001
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–
Electricity Sales		509 166	514 934	536 169	42 868	130 256	134 042	(3 787)	-3%	536 169
Joint Pole Usage		–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	8	8	–	–	2	(2)	-100%	8
Meter Reading Fees		–	16	16	–	–	4	(4)	-100%	16
Notice Revenues		–	–	–	–	–	–	–	–	–
Temporary Service Plant		–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**509 810**	**517 967**	**539 202**	**42 887**	**130 353**	**134 801**	**(4 447)**	**-3%**	**539 202**
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)	–	–	(1 492)	1 492	-100%	(5 969)
Net Service charges - Electricity		**466 205**	**511 997**	**533 233**	**42 887**	**130 353**	**133 308**	**(2 955)**	**-2%**	**533 233**
Service charges - Water	6									
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Disconnection		88	155	155	13	40	39	1	4%	155
Industrial Water		–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–
Sale		119 042	61 330	61 330	5 134	14 540	15 333	(793)	-5%	61 330
Urban Higher Level Service		–	–	–	–	–	–	–	–	–
Total Service charges - Water		**119 130**	**61 486**	**61 486**	**5 146**	**14 580**	**15 371**	**(792)**	**-5%**	**61 486**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(32 871)	(3 460)	(3 460)	–	–	(865)	865	-100%	(3 460)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(28 570)	(892)	(892)	–	–	(223)	223	-100%	(892)
Net Service charges - Water		**57 690**	**57 134**	**57 134**	**5 146**	**14 580**	**14 284**	**296**	**2%**	**57 134**
Service charges - Waste Water Management	6									
Agricultural and Rural		–	6	6	–	–	2	(2)	-100%	6
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		82	162	162	16	70	40	29	73%	162
Higher Level Service		–	–	–	–	–	–	–	–	–
Industrial Effluent		12 219	10 000	10 000	–	8 774	2 500	6 274	251%	10 000
Industrial Waste Water		–	6	6	–	–	2	(2)	-100%	6
Pump/Removal of Waste Water		–	898	898	–	–	225	(225)	-100%	898

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
Sanitation Charges		61 929	46 606	46 606	2 648	8 058	11 651	(3 594)	-31%	46 606
Treatment of Effluent		–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**74 230**	**57 678**	**57 678**	**2 664**	**16 902**	**14 420**	**2 482**	**17%**	**57 678**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(29 676)	(12 542)	(12 542)	–	–	(3 136)	3 136	-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**	**2 664**	**16 902**	**11 284**	**5 618**	**50%**	**45 136**
Service charges - Waste Management	6									
Availability Charges		–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–
Disposal Facilities		2 113	1 031	1 031	(61)	188	258	(70)	-27%	1 031
Refuse Bags		11	8	8	2	4	2	2	88%	8
Refuse Removal		56 114	41 565	41 565	2 300	7 008	10 391	(3 383)	-33%	41 565
Skip		–	5	5	0	0	1	(1)	-97%	5
Waste Bins		7 398	8 198	8 198	655	1 950	2 049	(99)	-5%	8 198
Total refuse removal revenue		**65 635**	**50 807**	**50 807**	**2 896**	**9 150**	**12 702**	**(3 552)**	**-28%**	**50 807**
Less Revenue Foregone (in excess of one removal a week to indigent households)		(27 702)	(11 418)	(11 418)	–	–	(2 854)	2 854	-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**	**2 896**	**9 150**	**9 847**	**(697)**	**-7%**	**39 389**
Sales of Goods and Rendering of Services										
Academic Services		–	–	–	–	–	–	–	–	–
Advertisements		59	55	55	5	13	14	(1)	-9%	55
Amendment Fees		–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		202	129	129	8	32	32	(0)	-1%	129
Building Plan Approval		2 505	1 211	1 211	385	727	303	425	140%	1 211
Building Plan Clause Levy		–	180	180	–	–	45	(45)	-100%	180
Buyers Card		–	–	–	–	–	–	–	–	–
Camping Fees		3 408	3 038	3 038	340	741	760	(18)	-2%	3 038
Cemetery and Burial		377	296	296	8	21	74	(53)	-72%	296
Cleaning and Removal		(1)	81	81	–	–	20	(20)	-100%	81
Clearance Certificates		0	6	6	–	–	2	(2)	-100%	6
Computer Services		–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	6	6	–	–	2	(2)	-100%	6
Development Charges		–	–	–	–	–	–	–	–	–
Domestic Services		–	–	–	–	–	–	–	–	–
Drainage Fees		–	12	12	–	–	3	(3)	-100%	12
Encroachment Fees		133	64	64	8	34	16	18	109%	64
Entrance Fees		654	930	930	6	8	233	(224)	-96%	930
Escort Fees		–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–
Fire Services		41	2	2	3	4	1	3	516%	2

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
Health Services		–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	6	6	–	–	2	(2)	-100%	6
Immunisation Fees		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Legal Fees		33	0	0	–	–	–	–	–	0
Library Fees		–	–	–	–	–	–	–	–	–
Management Fees		9 607	–	12 481	–	–	3 120	(3 120)	-100%	12 481
Meal and Refreshment		–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–
Occupation Certificates		–	6	6	–	–	2	(2)	-100%	6
Parking Fees		–	–	–	–	–	–	–	–	–
Photo copies, Faxes and Telephone charges		69	5	5	13	31	1	30	2204%	5
Removal of Restrictions		0	6	6	–	–	2	(2)	-100%	6
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–
Sale of Goods		79	89	89	3	6	22	(16)	-72%	89
Scrap, Waste & Other Goods		–	24	24	–	–	6	(6)	-100%	24
Shared Services		–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		1	–	–	–	0	–	0	–	–
Traffic Control		–	6	6	–	–	2	(2)	-100%	6
Transport Fees		–	–	–	–	–	–	–	–	–
Valuation Services		49	6	6	5	14	2	12	821%	6
Water Meter Protectors		–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**17 216**	**6 161**	**18 642**	**784**	**1 630**	**4 661**	**(3 030)**	**-65%**	**18 642**
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		–	–	–	–	–	–	–	–	–

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
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		5 219	5 214	5 214	812	1 589	1 303	285	22%	5 214
Total Provincial		**5 219**	**5 214**	**5 214**	**812**	**1 589**	**1 303**	**285**	**22%**	**5 214**
Total Agency Services		**5 219**	**5 214**	**5 214**	**812**	**1 589**	**1 303**	**285**	**22%**	**5 214**
Interest - Deemed Interest		–	12	12	–	–	3	(3)	-100%	12
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies		–	–	–	–	–	–	–	–	–
Electricity		2 360	2 157	2 157	167	479	539	(60)	-11%	2 157
Housing		226	229	229	14	45	57	(13)	-22%	229
Housing Land Sales		–	82	82	–	–	20	(20)	-100%	82
Housing Selling Schemes		–	84	84	–	–	21	(21)	-100%	84
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	6	6	–	–	1	(1)	-100%	6
SARS		14	–	–	–	–	–	–	–	–
Service Charges		74	76	76	6	18	19	(1)	-7%	76
Sporting and Other Bodies		–	11	11	–	–	3	(3)	-100%	11
Staff		–	11	11	–	–	3	(3)	-100%	11
Waste Management		5 392	5 251	5 251	290	914	1 313	(399)	-30%	5 251
Waste Water Management		6 506	6 887	6 887	333	1 010	1 722	(712)	-41%	6 887
Water		8 925	9 776	9 776	465	1 449	2 444	(995)	-41%	9 776
Shared Services		–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		**23 496**	**24 570**	**24 570**	**1 276**	**3 914**	**6 143**	**(2 229)**	**-36%**	**24 570**
Interest earned from Current and Non Current Assets										
Bank Accounts		8 448	8 522	8 522	1 015	2 789	2 130	658	31%	8 522
Financial Assets		–	11	11	–	–	3	(3)	-100%	11
Short Term Investments and Call Accounts		6 512	8 799	8 799	–	–	2 200	(2 200)	-100%	8 799
Total Interest earned from Current and Non Current Assets		**14 961**	**17 332**	**17 332**	**1 015**	**2 789**	**4 333**	**(1 544)**	**-36%**	**17 332**
Dividends										
External Investment		–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–
Total Dividends		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Rent on Land										
Land		–	18	18	–	–	5	(5)	-100%	18
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–
Servitudes		–	12	12	–	–	3	(3)	-100%	12
Total Rent on Land		**-**	**30**	**30**	**-**	**-**	**8**	**(8)**	**-100%**	**30**
Rental from Fixed Assets										
Market Related									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Investment Property		3 969	4 845	4 845	61	173	1 211	(1 039)	-86%	4 845
Property Plant and Equipment		–	–	–	–	–	–	–	–	–
Total Market Related		**3 969**	**4 845**	**4 845**	**61**	**173**	**1 211**	**(1 039)**	**-86%**	**4 845**
Non-market Related										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		939	1 100	1 100	76	221	275	(54)	-20%	1 100
Property Plant and Equipment		869	750	750	54	171	188	(16)	-9%	750
Total Non-market Related		**1 808**	**1 850**	**1 850**	**129**	**392**	**462**	**(70)**	**-15%**	**1 850**
Total Rental from Fixed Assets		**5 777**	**6 695**	**6 695**	**191**	**565**	**1 674**	**(1 109)**	**-66%**	**6 695**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–
Road and Transport		–	–	–	–	–	–	–	–	–
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–
Total Licences or Permits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Special Rating Levies										
Agricultural Properties		–	–	–	–	–	–	–	–	–
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	–	–	–	–	–	–	–	–
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Special Rating Levies		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Construction Contract Revenue		9 813	–	11 783	–	–	2 946	(2 946)	-100%	11 783
Development Charges		1 855	509	509	1	16	127	(111)	-88%	509
Operational Revenue										
Administrative Handling Fees		296	12	12	24	73	3	70	2304%	12
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–
Bad Debts Recovered		–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–

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
Breakages and Losses Recovered		1	0	0	–	0	0	0	614%	0
Bursary Repayment		–	–	–	–	–	–	–	–	–
Collection Charges		–	316	316	–	–	79	(79)	-100%	316
Commission		–	–	–	–	–	–	–	–	–
Discounts and Early Settlements		(790)	6	6	(96)	(183)	2	(185)	-12224%	6
Incidental Cash Surpluses		4	6	6	0	1	2	(0)	-20%	6
Inspection Fees		–	6	6	–	–	2	(2)	-100%	6
Insurance Refund		267	151	151	–	–	38	(38)	-100%	151
Merchandising, Jobbing and Contracts		42	157	157	8	8	39	(31)	-79%	157
Recovery Maintenance		–	–	–	–	–	–	–	–	–
Registration Fees		52	–	–	–	0	–	0	–	–
Request for Information		1	12	12	0	0	3	(3)	-91%	12
Sale of Property		–	–	–	–	–	–	–	–	–
Skills Development Levy Refund		183	747	747	–	39	187	(147)	-79%	747
Staff and Councillors Recoveries		40	41	41	3	8	10	(2)	-23%	41
Total Operational Revenue		**97**	**1 454**	**1 454**	**(61)**	**(53)**	**364**	**(417)**	**-115%**	**1 454**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		27 779	31 662	31 662	641	23 555	7 916	15 640	198%	31 662
Business and Commercial Properties		23 380	17 112	17 112	1 511	11 638	4 278	7 360	172%	17 112
Industrial Properties		14 007	14 818	14 818	958	6 497	3 705	2 793	75%	14 818
Mining Properties		–	–	–	–	(1)	–	(1)	–	–
Public Benefit Organisations		113	–	–	9	28	–	28	–	–
Public Service Infrastructure Properties		479	536	536	24	353	134	219	164%	536
Public Service Purposes Properties		19 695	21 262	21 262	1 064	11 639	5 316	6 323	119%	21 262
Residential Properties		7 590	51 183	51 183	1 700	9 338	12 796	(3 458)	-27%	51 183
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		2 651	2 865	2 865	(467)	1 638	716	922	129%	2 865
Total Property Rates		**95 692**	**139 439**	**139 439**	**5 441**	**64 686**	**34 860**	**29 827**	**86%**	**139 439**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		21 098	(12 108)	(12 108)	608	608	(3 027)	3 635	-120%	(12 108)
Net Property Rates		**116 790**	**127 331**	**127 331**	**6 049**	**65 295**	**31 833**	**33 462**	**105%**	**127 331**
Surcharges and Taxes										
Surcharges		–	–	–	–	–	–	–	–	–
Taxes		5 365	7 371	8 077	318	775	2 006	(1 231)	-61%	8 077
Total Surcharges and Taxes		**5 365**	**7 371**	**8 077**	**318**	**775**	**2 006**	**(1 231)**	**-61%**	**8 077**
Fines, Penalties and Forfeits										
Fines		17 492	11 270	11 270	2 433	6 220	2 818	3 402	121%	11 270
Forfeits		391	0	0	–	(3)	–	(3)	–	0
Penalties		–	1 150	1 150	28	28	288	(259)	-90%	1 150
Total Fines, Penalties and Forfeits		**17 883**	**12 420**	**12 420**	**2 462**	**6 245**	**3 105**	**3 140**	**101%**	**12 420**
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–

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
Dog		–	6	6	–	0	2	(1)	-96%	6
Fauna and Flora		–	–	–	–	–	–	–	–	–
Filming Fees		–	6	6	–	–	2	(2)	-100%	6
Game		–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–
Market Porters		–	6	6	–	–	2	(2)	-100%	6
Road and Transport		931	2 546	2 546	93	217	637	(419)	-66%	2 546
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		225	155	155	3	14	39	(25)	-63%	155
Total Licences or Permits		**1 156**	**2 720**	**2 720**	**95**	**232**	**680**	**(448)**	**-66%**	**2 720**
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	5 027	–	–	1 250	(1 250)	-100%	5 027
Foreign Government and International Organisations		578	755	917	–	–	229	(229)	-100%	917
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Governments		5 701	3 606	7 954	232	622	1 989	(1 367)	-69%	7 954
National Revenue Fund		155 614	166 475	166 475	–	69 365	41 619	27 746	67%	166 475
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		452	–	1 886	–	–	472	(472)	-100%	1 886
Provincial Government		566	25 500	1 237	4	9	219	(210)	-96%	1 237
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**162 911**	**196 336**	**183 496**	**235**	**69 996**	**45 777**	**24 218**	**53%**	**183 496**
Total Transfer and subsidies - Operational		**162 911**	**196 336**	**183 496**	**235**	**69 996**	**45 777**	**24 218**	**53%**	**183 496**
Interest Receivables										
Property Rates		4 553	3 807	3 807	343	1 105	952	153	16%	3 807
Service Charges									–	
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		-	-	-	-	-	-	-	–	-
Total Interest Receivables		4 553	3 807	3 807	343	1 105	952	153	16%	3 807
Fuel Levy (RSC Replacement Grant)		–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges										
Electricity - Availability Charges		1 300	1 087	1 087	125	383	272	111	41%	1 087
Waste Management - Availability Charges		429	884	884	40	117	221	(104)	-47%	884
Waste Water Management - Availability Charges		1 391	426	426	83	248	106	142	133%	426
Water - Availability Charges		774	1 049	1 049	72	213	262	(49)	-19%	1 049
Total Operational Revenue - Service Charges		3 894	3 445	3 445	320	961	861	100	12%	3 445
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		466	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets		466	-	-	-	-	-	-	–	-
Other Gains										
Debt waived		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Inventory									–	
Fair value assessment - Water stock		–	–	–	–	–	–	–	–	–
Increase to net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		-	-	-	-	-	-	-	–	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–
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	1 102 429	67 434	326 041	275 497	50 545	18%	1 102 429

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
EXPENDITURE ITEMS:									–	
Employee related costs									–	
Salaries and Allowances									–	
Basic Salary	2	174 361	185 844	189 866	15 232	45 525	47 466	(1 941)	-4%	189 866
Bonuses		13 739	17 875	17 875	1 215	3 664	4 469	(805)	-18%	17 875
Allowance									–	
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone		1 335	1 622	1 622	116	347	406	(59)	-14%	1 622
Housing Benefits		1 199	1 492	1 492	102	308	373	(64)	-17%	1 492
Non-pensionable		–	81	81	–	–	20	(20)	-100%	81
Travel or Motor Vehicle		9 048	10 989	10 989	836	2 532	2 747	(215)	-8%	10 989
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		**11 581**	**14 184**	**14 184**	**1 054**	**3 187**	**3 546**	**(359)**	**-10%**	**14 184**
Service Related Benefits									–	
Acting		1 680	2 817	2 732	88	315	683	(368)	-54%	2 732
Bonus		–	–	–	–	–	–	–	–	–
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		3 913	5 040	5 040	–	–	1 260	(1 260)	-100%	5 040
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		1 087	1 439	1 439	211	634	360	274	76%	1 439
Overtime		21 543	28 251	28 251	2 213	6 535	7 063	(528)	-7%	28 251
Scarcity		–	–	–	–	–	–	–	–	–
Standby Allowance		7 608	9 175	9 175	669	1 980	2 294	(314)	-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**	**3 180**	**9 464**	**11 659**	**(2 195)**	**-19%**	**46 637**
Total Salaries and Allowances		**235 513**	**264 625**	**268 562**	**20 682**	**61 840**	**67 140**	**(5 301)**	**-8%**	**268 562**
Social Contributions									–	
Bargaining Council		84	97	97	7	22	24	(3)	-11%	97
Group Life Insurance		6 266	6 294	6 294	577	1 724	1 574	151	10%	6 294
Medical		11 675	11 803	11 803	1 028	3 108	2 951	158	5%	11 803
Pension		26 518	31 092	31 092	2 350	7 031	7 773	(742)	-10%	31 092
Unemployment Insurance		1 276	1 669	1 678	106	315	420	(105)	-25%	1 678
Total Social Contributions		**45 820**	**50 956**	**50 965**	**4 068**	**12 200**	**12 741**	**(541)**	**-4%**	**50 965**
Post-retirement Benefit									–	
Medical		9 825	11 587	11 587	945	2 834	2 897	(63)	-2%	11 587
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		2	29	29	0	1	7	(7)	-92%	29
Total Post-retirement Benefit	4	**9 827**	**11 617**	**11 617**	**945**	**2 834**	**2 904**	**(70)**	**-2%**	**11 617**
Sub-Total		**291 161**	**327 197**	**331 144**	**25 694**	**76 874**	**82 786**	**(5 912)**	**-7%**	**331 144**

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
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**291 161**	**327 197**	**331 144**	**25 694**	**76 874**	**82 786**	**(5 912)**	**-7%**	**331 144**
Remuneration of Councillors									–	
Allowances and Service Related Benefits									–	
Basic Salary		9 433	10 860	10 860	783	2 336	2 715	(379)	-14%	10 860
Cell phone Allowance		991	1 251	1 251	82	246	313	(66)	-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	186	–	186	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**928**	**2 768**	**3 028**	**(260)**	**-9%**	**12 111**
Social Contributions									–	
Medical Aid Benefits		–	94	94	–	–	23	(23)	-100%	94
Pension Fund Contributions		1 392	1 552	1 552	111	342	388	(46)	-12%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**111**	**342**	**412**	**(69)**	**-17%**	**1 646**
Total Remuneration of Councillors	1,5	**12 504**	**13 758**	**13 758**	**1 038**	**3 111**	**3 439**	**(329)**	**-10%**	**13 758**
Bulk Purchases - Electricity									–	
ESKOM		430 733	474 822	474 822	44 211	95 329	118 706	(23 376)	-20%	474 822
Independent Power Producers									–	
Green Electricity									–	
Green Charges		–	–	–	–	–	–	–	–	–
Green Rights and Certificates		–	–	–	–	–	–	–	–	–
Total Green Electricity		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Renewable, Cogen, etc		–	–	–	–	–	–	–	–	–
Total Independent Power Producers		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Self Generation		–	0	0	–	–	–	–	–	0
Capitalisation Electricity Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	1	**430 733**	**474 822**	**474 822**	**44 211**	**95 329**	**118 706**	**(23 376)**	**-20%**	**474 822**
Inventory Consumed									–	
Agricultural		–	–	–	–	–	–	–	–	–
Consumables		3 509	3 604	3 668	214	472	917	(445)	-49%	3 668
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		23 309	19 181	19 356	2 615	6 259	4 839	1 420	29%	19 356
Water		1	0	0	–	–	0	(0)	-100%	0
Sub-total		**26 819**	**22 786**	**23 024**	**2 829**	**6 731**	**5 756**	**975**	**17%**	**23 024**
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	**26 819**	**22 786**	**23 024**	**2 829**	**6 731**	**5 756**	**975**	**17%**	**23 024**
Debt Impairment									–	
Trade and Other Receivables from Exchange Transactions									–	
Electricity		1 440	9 239	9 239	–	–	2 310	(2 310)	-100%	9 239

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
Shared Services		–	–	–	–	–	–	–	–	–
Waste Management		(19 083)	5 764	5 764	–	–	1 441	(1 441)	-100%	5 764
Waste Water Management		(20 056)	6 757	6 757	–	–	1 689	(1 689)	-100%	6 757
Water		(37 940)	1 588	1 588	–	–	397	(397)	-100%	1 588
Non Specific Accounts		(1 100)	–	–	–	–	–	–	–	–
Total Trade and Other Receivables from Exchange Transactions		**(76 739)**	**23 349**	**23 349**	**-**	**-**	**5 837**	**(5 837)**	**-100%**	**23 349**
Other Receivables from Non-exchange Revenue									–	
Property Rates									–	
Property Rates General		8 770	–	–	–	–	–	–	–	–
Agricultural Properties		993	8 820	8 820	–	–	2 205	(2 205)	-100%	8 820
Business and Commercial Properties		–	–	–	–	–	–	–	–	–
Industrial Properties		–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–
Residential Properties		–	11 155	11 155	–	–	2 789	(2 789)	-100%	11 155
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Property Rates		**9 764**	**19 975**	**19 975**	**-**	**-**	**4 994**	**(4 994)**	**-100%**	**19 975**
Service Charges									–	
Service Charges General		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non Specific Accounts		–	–	–	–	–	–	–	–	–
Total Other Receivables from Non-exchange Revenue		**9 764**	**19 975**	**19 975**	**-**	**-**	**4 994**	**(4 994)**	**-100%**	**19 975**
Total Debt Impairment	1	**(66 975)**	**43 324**	**43 324**	**-**	**-**	**10 831**	**(10 831)**	**-100%**	**43 324**
Depreciation, Amortisation and Impairment									–	
Amortisation									–	
Intangible Assets		39	101	101	–	–	25	(25)	-100%	101
Total Amortisation		**39**	**101**	**101**	**-**	**-**	**25**	**(25)**	**-100%**	**101**
Depreciation									–	
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		3 251	2 170	2 170	–	–	542	(542)	-100%	2 170
Computer Equipment		694	2 719	2 719	–	–	680	(680)	-100%	2 719
Electrical Infrastructure		4 044	1 116	1 116	–	–	279	(279)	-100%	1 116
Furniture and Office Equipment		1 124	674	674	–	1	168	(167)	-99%	674
Heritage Assets		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		144	–	–	–	–	–	–	–	–
Investment Property		410	218	218	–	–	55	(55)	-100%	218
Land		–	–	–	–	–	–	–	–	–

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
Libraries		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Machinery and Equipment		2 241	1 565	1 565	–	–	391	(391)	-100%	1 565
Other Assets		1 886	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		8 189	656	656	–	–	164	(164)	-100%	656
Sanitation Infrastructure		5 417	2 940	2 940	–	–	735	(735)	-100%	2 940
Solid Waste Infrastructure		667	18 026	18 026	–	–	4 506	(4 506)	-100%	18 026
Storm water Infrastructure		2 602	596	596	–	–	149	(149)	-100%	596
Transport Assets		2 760	5 628	5 628	–	–	1 407	(1 407)	-100%	5 628
Water Supply Infrastructure		6 694	1 772	1 772	–	–	443	(443)	-100%	1 772
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation		**40 121**	**38 080**	**38 080**	**-**	**1**	**9 520**	**(9 519)**	**-100%**	**38 080**
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Construction Work-in-progress		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		4 343	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Property, Plant and Equipment										
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		57	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Operational Buildings		987	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		65	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment		**1 108**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Capital Impairment Losses and Reversals		**5 451**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Depreciation, Amortisation and Impairment	1	**45 612**	**38 181**	**38 181**	**-**	**1**	**9 545**	**(9 544)**	**-100%**	**38 181**
Interest, Dividends and Rent on Land										
Dividends Paid		–	–	–	–	–	–	–	–	–

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
Interest Paid		10 725	10 773	10 773	150	461	2 693	(2 232)	-83%	10 773
Rent on Land		53	17	17	–	–	4	(4)	-100%	17
Total Interest, Dividends and Rent on Land	1	**10 779**	**10 789**	**10 789**	**150**	**461**	**2 697**	**(2 236)**	**-83%**	**10 789**
Contracted Services									–	
Consultants and Professional Services		6 668	19 796	15 543	2 503	3 192	3 886	(693)	-18%	15 543
Contractors		24 044	8 652	50 106	775	1 162	12 436	(11 274)	-91%	50 106
Outsourced Services		41 291	44 212	43 960	6 217	11 820	10 990	830	8%	43 960
Total Contracted Services	1	**72 003**	**72 660**	**109 608**	**9 494**	**16 174**	**27 312**	**(11 138)**	**-41%**	**109 608**
Transfers and Subsidies									–	
Capital									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Operational									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		2 777	14 153	2 388	262	470	597	(127)	-21%	2 388
Total Operational		**2 777**	**14 153**	**2 388**	**262**	**470**	**597**	**(127)**	**-21%**	**2 388**
Total Transfers and Subsidies	1	**2 777**	**14 153**	**2 388**	**262**	**470**	**597**	**(127)**	**-21%**	**2 388**
Irrecoverable Debts Written Off									–	
Bab debt written off		–	–	–	–	–	–	–	–	–
Exchange									–	-
Electricity		5 508	1 662	1 662	2	60	416	(355)	-85%	1 662
Non Specific Accounts		1 100	–	–	0	1	–	1	–	–
Waste Management		40 481	9 706	9 706	4	17	2 426	(2 409)	-99%	9 706
Waste Water Management		40 099	7 579	7 579	4	60	1 895	(1 834)	-97%	7 579
Water		72 517	12 554	12 554	3	26	3 138	(3 112)	-99%	12 554
Total Exchange		**159 705**	**31 500**	**31 500**	**12**	**165**	**7 875**	**(7 710)**	**-98%**	**31 500**
Non-exchange									–	
Non Specific Accounts		12 390	–	–	–	–	–	–	–	–
Property Rates		914	–	–	–	45	–	45	–	–
Service Charges		29	0	0	–	–	–	–	–	0
Total Non-exchange		**13 333**	**0**	**0**	**-**	**45**	**-**	**45**	**–**	**0**
Total Irrecoverable Debts Written Off	1	**173 038**	**31 500**	**31 500**	**12**	**210**	**7 875**	**(7 665)**	**-97%**	**31 500**
Operational Cost and Other Cost									–	
Operational Cost									–	
Achievements and Awards		–	47	47	–	–	12	(12)	-100%	47
Advertising, Publicity and Marketing		990	1 556	1 537	15	89	384	(295)	-77%	1 537
Assets less than the Capitalisation Threshold		–	–	–	–	–	–	–	–	–
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		552	536	536	48	149	134	15	11%	536
Bargaining Council		–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–
Bursaries (Employees)		–	–	–	–	–	–	–	–	–
Cash Discount		–	–	–	–	–	–	–	–	–
Cleaning Services		40	58	58	2	7	15	(8)	-53%	58

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
Commission		2 508	2 856	2 856	42	312	714	(402)	-56%	2 856
Communication		940	3 659	3 406	189	491	852	(360)	-42%	3 406
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	1	(0)	-74%	3
Deeds		33	62	62	–	10	15	(5)	-34%	62
Drivers Licences and Permits		–	–	–	–	–	–	–	–	–
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		70	79	79	–	–	20	(20)	-100%	79
Entertainment		8	16	16	–	–	4	(4)	-100%	16
Entrance Fees		–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–
External Audit Fees		5 111	4 846	4 846	633	633	1 211	(578)	-48%	4 846
External Computer Service		4 901	6 023	5 705	37	2 070	1 426	644	45%	5 705
Fines and Penalties		2	1	1	–	–	0	(0)	-100%	1
Firearm Handling Fees		–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–
Full Time Union Representative		62	(10)	60	–	8	15	(7)	-46%	60
Hire Charges		10 820	7 426	6 544	1 123	2 274	1 636	638	39%	6 544
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–
Indigent Relief		–	–	–	–	–	–	–	–	–
Insurance Underwriting		2 958	3 697	3 690	227	3 156	923	2 234	242%	3 690
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–
Learnerships and Internships		638	659	659	66	214	165	49	30%	659
Levies Paid - Water Resource Management Charges		2 907	2 736	2 936	36	1 998	734	1 264	172%	2 936
Licences		501	543	543	173	183	136	48	35%	543
Management Fee		–	1	1	–	–	0	(0)	-100%	1
Municipal Services		5 764	44	44	6	20	11	9	82%	44
Office Decorations		1	3	3	–	1	1	(0)	-24%	3
Parking Fees		–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–
Printing, Publications and Books		1 222	1 855	1 855	217	318	464	(146)	-31%	1 855
Professional Bodies, Membership and Subscription		2 594	793	793	–	9	198	(189)	-95%	793
Registration Fees		50	51	61	16	16	15	1	5%	61
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–
Resettlement Cost		15	–	–	–	–	–	–	–	–
Rewards Incentives		–	–	–	–	–	–	–	–	–
Road Worthy Test		–	15	15	1	1	4	(3)	-69%	15
Samples and Specimens		–	–	–	–	–	–	–	–	–
Search Fees		–	–	–	–	–	–	–	–	–
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–

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
Servitudes and Land Surveys		15	137	137	–	25	34	(9)	-26%	137
Signage		1 334	1 719	1 722	274	319	430	(111)	-26%	1 722
Skills Development Fund Levy		2 844	1 339	1 339	242	723	335	388	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	(0)	-73%	1
Transport Provided as Part of Departmental Activities		38	70	35	–	–	9	(9)	-100%	35
Travel Agency and Visas		14	46	46	1	2	11	(9)	-78%	46
Travel and Subsistence		999	956	1 027	63	199	254	(55)	-22%	1 027
Uniform and Protective Clothing		2 878	3 168	3 224	69	148	806	(658)	-82%	3 224
Vehicle Tracking		225	386	356	21	42	89	(47)	-53%	356
Ward Committees		1 385	1 283	1 283	114	343	321	22	7%	1 283
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–
Wet Fuel		9 764	11 229	12 335	1 167	3 105	3 084	21	1%	12 335
Witness Fees		–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		2 380	2 586	2 586	–	–	–	–	–	2 586
Total Operational Cost		**64 563**	**60 475**	**60 448**	**4 782**	**16 866**	**14 462**	**2 404**	**17%**	**60 448**
Operating Leases									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Properties		1 288	1 440	1 648	203	461	412	49	12%	1 648
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Operational Leases		**1 288**	**1 440**	**1 648**	**203**	**461**	**412**	**49**	**12%**	**1 648**
Discontinued Operations		–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**65 851**	**61 915**	**62 096**	**4 985**	**17 327**	**14 874**	**2 453**	**16%**	**62 096**
Disposal of Fixed and Intangible Assets									–	
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–

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
Property, Plant and Equipment		24	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	**24**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other Losses									–	
Inventory									–	
Decrease in net-realisable Value		–	–	–	–	–	–	–	–	–
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Water Losses									–	
Apparent Losses									–	
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Unauthoried Consumption		–	–	–	–	–	–	–	–	–
Total Apparent Losses		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–
Real Losses									–	
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–
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**	**1 140 634**	**88 676**	**216 689**	**284 419**	**(67 729)**	**-24%**	**1 140 634**
Surplus/(Deficit)		**(82 551)**	**(42 020)**	**(38 205)**	**(21 242)**	**109 352**	**(8 922)**	**118 274**	**-1326%**	**(38 205)**
Transfers and subsidies - capital (monetary allocations)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		179	435	435	–	–	109	(109)	-100%	435
Foreign Government and International Organisations		300	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–

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
National Government		24 551	26 141	26 141	–	–	6 535	(6 535)	-100%	26 141
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		1 512	–	–	–	–	–	–	–	–
Provincial Governments		1 337	8 428	8 789	–	–	2 197	(2 197)	-100%	8 789
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		**27 879**	**35 003**	**35 364**	**-**	**-**	**8 841**	**(8 841)**	**-100%**	**35 364**
Transfers and subsidies - capital (in-kind)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Municipalities		–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–
Non Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Provincial Governments		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Surplus/(Deficit) after capital transfers and contributions		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Income Tax									–	
Continuing Operations		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Surplus/(Deficit) after income tax		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**(54 672)**	**(7 016)**	**(2 841)**	**(21 242)**	**109 352**	**(81)**	**109 433**	**-135480%**	**(2 841)**
Repairs and Maintenance by Expenditure Item	8								–	
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		5 270	4 711	4 547	552	1 267	1 137	130	11%	4 547
Contracted Services		12 563	14 772	11 084	2 174	2 460	2 771	(311)	-11%	11 084
Operational Costs		7 387	4 965	4 654	983	1 953	1 163	789	68%	4 654
Total Repairs and Maintenance Expenditure	9	**25 220**	**24 448**	**20 286**	**3 710**	**5 680**	**5 071**	**608**	**12%**	**20 286**

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description		Budget Year 2026/27											
R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 662	2 356	1 579	1 618	1 465	1 508	13 698	38 694	71 580	56 983	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31 861	1 183	4 654	901	886	581	2 849	10 294	53 209	15 510	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	19 362	1 459	877	585	534	512	2 746	40 694	66 768	45 070	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	14 100	1 386	1 221	1 148	1 389	1 046	5 986	27 851	54 127	37 420	–	–
Receivables from Exchange Transactions - Waste Management	1600	7 477	1 382	1 126	1 067	978	984	5 728	25 626	44 368	34 383	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	196	16	16	14	15	14	80	511	863	635	–	–
Interest on Arrear Debtor Accounts	1810	1 537	29	251	201	242	251	2 621	51 302	56 433	54 616	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(11 199)	45	42	40	55	49	189	1 969	(8 811)	2 301	–	–
Total By Income Source	**2000**	**73 995**	**7 856**	**9 765**	**5 575**	**5 563**	**4 946**	**33 896**	**196 940**	**338 536**	**246 920**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 072	1 820	889	595	367	303	1 882	10 853	21 781	14 000	–	–
Commercial	2300	33 732	645	4 447	717	1 155	585	9 432	36 642	87 354	48 531	–	–
Households	2400	33 954	5 264	4 351	4 189	3 945	3 954	22 029	142 651	220 336	176 767	–	–
Other	2500	1 238	127	79	74	97	103	553	6 795	9 064	7 622	–	–
Total By Customer Group	**2600**	**73 995**	**7 856**	**9 765**	**5 575**	**5 563**	**4 946**	**33 896**	**196 940**	**338 536**	**246 920**	**–**	**–**

WC022 Witzenberg - Supporting Table SC3 Supporting detail to Monthly Budget Financial Position - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		–	–	–	15 000	15 000	(2 200)	17 200	-782%	–
Cash at Bank		138 260	238 572	286 398	(2 582)	(7 529)	233 362	(240 890)	-103%	286 398
Cash on Hand		9	9	9	–	(0)	9	(9)	-100%	9
Total Cash and Cash Equivalents		**138 269**	**238 581**	**286 407**	**12 418**	**7 471**	**231 171**	**(223 700)**	**-97%**	**286 407**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity		69 957	124 526	145 761	(3 586)	11 359	(11 805)	23 164	-196%	145 761
Waste Management		48 842	89 183	89 183	(187)	2 652	75 901	(73 249)	-97%	89 183
Waste Water Management		52 594	44 171	44 171	3 632	17 193	26 416	(9 223)	-35%	44 171
Water		75 092	138 668	138 668	727	2 056	120 976	(118 920)	-98%	138 668
Other trade receivables from exchange transactions		18 519	17 853	(15 323)	(330)	22 917	11 429	11 487	101%	(15 323)
VAT Receivable Input Tax Accrual		1 075	(1 697)	(1 697)	65 081	64 297	24 047	40 250	167%	(1 697)
Gross: Trade and other receivables from exchange transactions		**266 078**	**412 705**	**400 764**	**65 336**	**120 474**	**246 965**	**(126 491)**	**-51%**	**400 764**
Less: Impairment for debt										
Impairment for Electricity		(14 670)	(30 162)	(30 162)	6 658	1 867	(20 923)	22 790	-109%	(30 162)
Impairment for Waste Management		(46 051)	(76 010)	(76 010)	764	17 911	(70 246)	88 157	-125%	(76 010)
Impairment for Waste Water Management		(46 704)	(75 646)	(75 646)	2 177	20 466	(68 888)	89 354	-130%	(75 646)
Impairment for Water		(67 799)	(131 222)	(131 222)	2 430	56 796	(129 634)	186 430	-144%	(131 222)
Impairment for other trade receivalbes from exchange transactions		(10 278)	(27 740)	(27 740)	(763)	(791)	(18 920)	18 129	-96%	(27 740)
Total Less: Impairment for debt		**(185 502)**	**(340 780)**	**(340 780)**	**11 266**	**96 249**	**(308 611)**	**404 860**	**-131%**	**(340 780)**
Total net Trade and other receivables from Exchange Transactions		**80 576**	**71 925**	**59 985**	**76 602**	**216 722**	**(61 646)**	**278 368**	**-452%**	**59 985**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		25 532	18 454	18 454	(3 616)	10 784	8 459	2 325	27%	18 454
Business and Commercial Properties		10 018	13 950	13 950	(1 706)	3 527	8 548	(5 021)	-59%	13 950
Industrial Properties		2 197	3 924	3 924	(815)	1 537	(754)	2 291	-304%	3 924
Mining Properties		–	–	–	1 399	1 398	–	1 398	–	–
Public Benefit Organisations		9	4	4	(0)	1	4	(4)	-84%	4
Public Service Infrastructure Properties		(173)	(16 283)	(16 283)	(22)	(544)	(16 452)	15 908	-97%	(16 283)
Public Service Purposes Properties		6 272	26 698	26 698	(1 662)	2 944	19 986	(17 042)	-85%	26 698
Residential Properties		24 779	31 400	31 400	(74)	2 039	16 684	(14 646)	-88%	31 400
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		5 250	4 944	4 944	(100)	1 024	4 039	(3 015)	-75%	4 944
Property Rates General		–	–	–	–	–	–	–	–	–
Gross: Property rates		**73 884**	**83 091**	**83 091**	**(6 594)**	**22 710**	**40 514**	**(17 804)**	**-44%**	**83 091**
Less: Impairment of Property rates		(59 396)	(67 918)	(67 918)	(27)	(8 674)	(56 763)	48 090	-85%	(67 918)
Net Property rates		**14 489**	**15 173**	**15 173**	**(6 621)**	**14 036**	**(16 250)**	**30 286**	**-186%**	**15 173**
Other receivables from non-exchange transactions		45 650	61 562	61 562	8 903	468	50 978	(50 510)	-99%	61 562
Less:Impairment for other receivables from non-exchange		(16 132)	(13 900)	(13 900)	(6 932)	(9 164)	(13 900)	4 736	-34%	(13 900)
Net other receivables from non-exchange transactions		**29 518**	**47 662**	**47 662**	**1 971**	**(8 696)**	**37 078**	**(45 774)**	**-123%**	**47 662**
Total net Receivables from non-exchange transactions		**44 007**	**62 835**	**62 835**	**(4 650)**	**5 340**	**20 828**	**(15 489)**	**-74%**	**62 835**
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)	(1 107)	–	(1 107)	–	–
Consumables		1 648	(3 164)	(7 377)	(221)	(104)	(2 293)	2 189	-95%	(7 377)
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		17 968	17 908	13 906	3 838	(9 103)	23 775	(32 879)	-138%	13 906
Water		19	20	20	192	190	5	185	3628%	20
Work-in-progress		–	–	–	–	–	–	–	–	–
Total Inventory		**19 635**	**14 764**	**6 550**	**2 701**	**(10 124)**	**21 487**	**(31 611)**	**-147%**	**6 550**
VAT Receivable										
Input Tax Capital		174	1 176	1 176	(8 680)	(16 062)	1 176	(17 239)	-1465%	1 176
Input Tax General		1 263	10 608	10 608	(33 962)	(70 006)	36 352	(106 358)	-293%	10 608
VAT Control (Receivable)		–	(96 865)	(96 865)	(5 813)	(5 813)	(96 865)	91 052	-94%	(96 865)
Total VAT Receivable		**1 438**	**(85 080)**	**(85 080)**	**(48 455)**	**(91 882)**	**(59 336)**	**(32 545)**	**55%**	**(85 080)**
Other current assets										
Construction Contracts and Receivables		–	–	–	–	–	(2 946)	2 946	-100%	–
Control, Clearing and Interface Accounts		795	1 084	1 084	–	(289)	1 084	(1 372)	-127%	1 084
Deposits		1 560	1 560	1 560	–	–	1 560	(1 560)	-100%	1 560
Fair Value Adjustments		–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		3 367	2 303	2 303	(886)	177	2 303	(2 126)	-92%	2 303

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
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current assets		**5 722**	**4 947**	**4 947**	**(886)**	**(112)**	**2 001**	**(2 113)**	**-106%**	**4 947**
Total Current Assets		**289 647**	**307 972**	**335 643**	**37 731**	**127 416**	**154 506**	**(27 090)**	**-18%**	**335 643**
Non-current Assets										
Investments										
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Total Investments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Investment Property										
Investment Property at Cost / Fair Value		46 722	46 722	46 722	–	–	46 722	(46 722)	-100%	46 722
Less: Accumulated Depreciation		(5 408)	(5 411)	(5 411)	–	–	(5 193)	5 193	-100%	(5 411)
Less: Accumulated Impairment		(4 815)	(472)	(472)	–	(4 343)	(472)	(3 871)	820%	(472)
Total Investment Property		**36 498**	**40 838**	**40 838**	**-**	**(4 343)**	**41 056**	**(45 399)**	**-111%**	**40 838**
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation		1 747 388	1 760 918	1 770 578	134 425	198 118	1 717 441	(1 519 323)	-88%	1 770 578
Leases recognised as Property, Plant and Equipment	3	10 469	8 470	8 470	7 280	9 280	8 470	810	10%	8 470
Less: Accumulated Depreciation		(480 233)	(515 412)	(515 412)	(7 982)	(8 087)	(477 550)	469 462	-98%	(515 412)
Less: Accumulated Impairment		(7 175)	(5 974)	(5 974)	862	(246)	(5 974)	5 728	-96%	(5 974)
Total Property, Plant and Equipment	**2**	**1 270 450**	**1 248 002**	**1 257 662**	**134 586**	**199 064**	**1 242 386**	**(1 043 323)**	**-84%**	**1 257 662**
Construction Work-in-progress										
Acquisitions		–	–	–	–	–	–	–	–	–
Opening Balance		–	–	–	(70 805)	(70 805)	–	(70 805)	–	–
Prior period corrections		–	–	–	–	–	–	–	–	–
Transfer to Heritage asset		–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–
Transfer to Investment property		–	–	–	–	–	–	–	–	–
Transfer to PPE		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Construction Work-in-progress	**2**	**-**	**-**	**-**	**(70 805)**	**(70 805)**	**-**	**(70 805)**	**–**	**-**
Biological Assets										
Biological Assets at Cost / Fair Value		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Living resources										
Living resources at Cost / Revaluation		–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Heritage Assets										
Heritage Assets at Cost / Revaluation		550	550	550	–	–	550	(550)	-100%	550
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Heritage Assets		**550**	**550**	**550**	**-**	**-**	**550**	**(550)**	**-100%**	**550**
Intangible Assets										
Intangible Assets at Cost / Revaluation		2 329	2 329	2 329	72	72	2 329	(2 257)	-97%	2 329
Less: Accumulated Amortisation		(1 059)	(1 241)	(1 241)	(0)	(8)	(1 141)	1 132	-99%	(1 241)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Intangible Assets		**1 270**	**1 088**	**1 088**	**72**	**64**	**1 188**	**(1 124)**	**-95%**	**1 088**
Trade and other receivables from exchange transactions										
Electricity		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Trade and other Receivables from Exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non-current Receivables from Non-exchange Transactions										
Associates		–	–	–	–	–	–	–	–	–
Bursary Obligations		–	–	–	–	–	–	–	–	–
Car		–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment		–	–	–	–	–	–	–	–	–
Employee Benefits		–	–	–	–	–	–	–	–	–
Finance Lease Receivable		–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–
Housing Loans		–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–
Public Organisation		–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Other non-current assets										
Deferred Tax Assets		–	–	–	–	–	–	–	–	–
Defined Benefit Asset		–	–	–	–	–	–	–	–	–

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
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–
Investment in Joint Venture		–	–	–	–	–	–	–	–	–
Investment in Subsidiary		–	–	–	–	–	–	–	–	–
Operating Lease Receivable		–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–
Total Other non-current assets		-	-	-	-	-	-	-	–	-
Total Non Current Assets		1 308 768	1 290 478	1 300 138	63 854	123 980	1 285 181	(1 161 201)	-90%	1 300 138
TOTAL ASSETS		1 598 414	1 598 451	1 635 781	101 584	251 396	1 439 687	(1 188 291)	-83%	1 635 781
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		878	163	163	709	1 424	163	1 261	775%	163
Current portion of Non-current Borrowings		6 218	21 891	21 891	–	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%	19
Total Financial Liabilities		7 096	22 073	22 073	709	7 642	22 068	(14 427)	-65%	22 073
Consumer Deposits										
Building Plans		1 101	1 059	1 059	34	(240)	1 059	(1 299)	-123%	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		392	380	380	16	(61)	380	(441)	-116%	380
Sewer		–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–
Water		8 028	8 611	8 611	54	110	8 611	(8 502)	-99%	8 611
Wayleave		862	370	370	41	41	370	(328)	-89%	370
Total Consumer Deposits		10 615	10 655	10 655	145	(150)	10 655	(10 805)	-101%	10 655
Trade and Other Payable Exchange Transactions										
Accrued Interest		–	–	–	–	–	–	–	–	–
Advance Payments		9 796	4 459	4 459	10 967	20 737	4 459	16 278	365%	4 459
Affiliates, Related Parties and Associated Companies		–	–	–	–	–	–	–	–	–
Agency Fees Payable		(1)	(1)	(1)	(1)	(1)	(1)	1	-55%	(1)
Auditor-General of South Africa		–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–
Compensation Commission (COID)		–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		2 067	(5 482)	(1 174)	680	(399)	(86 930)	86 531	-100%	(1 174)
Deferred Revenue		–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		44 035	84 357	84 357	–	–	(50 588)	50 588	-100%	84 357
Fair Value adjustment		1	1	1	1	1	1	–	–	1
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–
Long Service Award		–	4 126	4 126	48	48	4 126	(4 077)	-99%	4 126
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Overtime		3 026	2 483	2 483	–	542	2 483	(1 941)	-78%	2 483
Payables and Accruals		21 023	60 472	77 499	187	(6 784)	(345)	(6 440)	1869%	77 499
PAYE Deductions		–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–
Retentions		8 853	11 870	11 870	(631)	(2 447)	11 870	(14 317)	-121%	11 870
Standby		–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–
Unallocated Deposits		4 958	1 345	1 345	1 579	766	1 345	(579)	-43%	1 345
Water Inventory Bulk Purchases		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Accrual		(11 909)	17 977	17 977	2 838	2 875	22 702	(19 827)	-87%	17 977
VAT Payables Output Tax Provision for Doubtful Debt Impairment		5 820	5 413	5 413	88 644	71 172	5 413	65 759	1215%	5 413
Total Trade and Other Payable Exchange Transactions	**2, 5**	87 670	187 021	208 355	104 313	86 511	(85 464)	171 975	-201%	208 355
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital		–	–	–	–	–	–	–	–	–
Operational		–	–	–	1 046	1 046	–	1 046	–	–
Total Transfers and Subsidies Payable		-	-	-	1 046	1 046	-	1 046	–	-
Transfers and Subsidies Unspent										
Capital		(812)	22 788	22 788	13 609	16 286	17 814	(1 528)	-9%	22 788
Operational		(1 181)	(9 570)	2 043	1 969	(3 576)	3 221	(6 796)	-211%	2 043
Total Transfers and Subsidies Unspent		(1 993)	13 219	24 831	15 577	12 711	21 035	(8 324)	-40%	24 831
VAT Payables Output Tax Accrual		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	**2**	(1 993)	13 219	24 831	16 624	13 757	21 035	(7 278)	-35%	24 831
Provision										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		7 967	12 727	12 727	331	2 939	4 237	(1 297)	-31%	12 727
Decommissioning, Restoration and Similar Liabilities		3 928	3 791	3 791	3 262	3 399	3 791	(392)	-10%	3 791
Ex-gratia Pension		8	8	8	(32)	(32)	8	(40)	-521%	8
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		24 678	22 289	22 289	(527)	(1 556)	22 289	(23 845)	-107%	22 289

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
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Total Provision		**36 580**	**38 815**	**38 815**	**3 034**	**4 750**	**30 324**	**(25 574)**	**-84%**	**38 815**
VAT Payable										
VAT Payable: Output Tax		(97)	(96 979)	(96 979)	(52 185)	(97 792)	(79 424)	(18 368)	23%	(96 979)
VAT Payable: VAT Control		2 053	–	–	4 394	(322)	0	(322)	-10733668%	–
Total VAT Payable		**1 956**	**(96 979)**	**(96 979)**	**(47 791)**	**(98 114)**	**(79 424)**	**(18 690)**	**24%**	**(96 979)**
Other current liabilities										
Employee Benefits										
Post-employment Benefits		1 723	3 300	3 300	(78)	4 097	3 300	797	24%	3 300
Other Long-Term Benefits		–	–	–	(134)	(755)	–	(755)	–	–
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**1 723**	**3 300**	**3 300**	**(212)**	**3 343**	**3 300**	**43**	**1%**	**3 300**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current liabilities		**1 723**	**3 300**	**3 300**	**(212)**	**3 343**	**3 300**	**43**	**1%**	**3 300**
Total Current Liabilities		**145 370**	**181 402**	**214 349**	**76 609**	**21 081**	**(74 206)**	**95 287**	**-128%**	**214 349**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		14 322	(8 999)	(8 999)	153	(5 754)	(5 933)	179	-3%	(8 999)
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–
Finance Lease Liability		1 530	889	889	(813)	(173)	889	(1 062)	-119%	889
Government Loans		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Local Registered Stock		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-annuity Loans		–	–	–	–	–	–	–	–	–
Non-marketable Bonds		–	–	–	–	–	–	–	–	–
PPP Liabilities		–	–	–	–	–	–	–	–	–
Securities		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
Total Borrowings	**4**	**15 852**	**(8 110)**	**(8 110)**	**(661)**	**(5 927)**	**(5 044)**	**(883)**	**18%**	**(8 110)**
Operating Lease Liability		–	(251)	(251)	1 675	1 883	2 889	(1 006)	-35%	(251)
Total Financial Liabilities		**15 852**	**(8 361)**	**(8 361)**	**1 015**	**(4 044)**	**(2 155)**	**(1 888)**	**88%**	**(8 361)**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		564	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		115 642	84 523	84 523	52 879	104 689	73 926	30 763	42%	84 523
Ex-gratia Pension		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Total Provisions		**116 205**	**84 523**	**84 523**	**52 879**	**104 689**	**73 926**	**30 763**	**42%**	**84 523**
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	207	13 460	78 820	(65 360)	-83%	90 436
Other Long-Term Benefits		–	13 618	13 618	(210)	448	12 179	(11 731)	-96%	13 618
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**21 191**	**104 055**	**104 055**	**(3)**	**13 908**	**90 999**	**(77 091)**	**-85%**	**104 055**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**21 191**	**104 055**	**104 055**	**(3)**	**13 908**	**90 999**	**(77 091)**	**-85%**	**104 055**
Total non current liabilities		**153 249**	**180 217**	**180 217**	**53 891**	**114 554**	**162 770**	**(48 217)**	**-30%**	**180 217**
TOTAL LIABILITIES		**298 619**	**361 619**	**394 566**	**130 500**	**135 635**	**88 564**	**47 071**	**53%**	**394 566**
CHANGES IN NET ASSETS		**1 299 795**	**1 236 831**	**1 241 215**	**(28 915)**	**115 762**	**1 351 123**	**(1 235 361)**	**-91%**	**1 241 215**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy		50	–	–	–	–	–	–	–	–
Correction of Prior Period Error		–	–	–	–	–	–	–	–	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–
Opening Balance		1 256 531	1 234 306	1 234 306	(7 765)	(37 286)	1 234 306	(1 271 592)	-103%	1 234 306
Transfers to/from operating revenue and expenditure		(106 115)	(7 016)	(3 551)	(21 242)	104 594	–	104 594	–	(3 551)
Transfers to/from Reserves		49 838	–	–	–	–	–	–	–	–
Total Accumulated Surplus/(Deficit)	**1**	**1 200 304**	**1 227 290**	**1 230 755**	**(29 007)**	**67 307**	**1 234 306**	**(1 166 999)**	**-95%**	**1 230 755**
Reserves and Funds										
Capital Replacement Reserve		12 722	11 166	11 166	1 555	48 922	11 166	37 755	338%	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		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Reserves and Funds	**2**	**12 722**	**11 166**	**11 166**	**1 555**	**48 922**	**11 166**	**37 755**	**338%**	**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**	**1 213 025**	**1 238 456**	**1 241 921**	**(27 452)**	**116 229**	**1 245 472**	**(1 129 243)**	**-91%**	**1 241 921**

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2026/27								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	17 998	15 370	8 344	–	–	–	7	–	**41 719**	–
Auditor General	0800	2 272	–	–	–	–	–	–	–	**2 272**	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**20 270**	**15 370**	**8 344**	**–**	**–**	**–**	**7**	**–**	**43 991**	**–**

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Operational) - Q1 First Quarter

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			579 452	639 829	758 590	61 435	136 251	189 647	(53 397)	**-28%**	758 590
Governance	2.1 Support Institutional Transformation & Development			91 062	107 506	120 899	8 760	25 324	30 225	(4 901)	**-16%**	120 899
Governance	2.2 Ensure financial viability.			30 759	59 103	48 646	4 918	17 460	12 162	5 299	**44%**	48 646
Governance	2.3 To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.			4 002	5 078	6 535	358	967	1 634	(667)	**-41%**	6 535
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			120 359	141 409	177 244	12 235	33 987	44 311	(10 324)	**-23%**	177 244
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			39 177	40 899	20 076	613	1 838	5 019	(3 181)	**-63%**	20 076
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			2 066	2 906	5 093	357	863	1 273	(410)	**-32%**	5 093
Total Expenditure			1	**866 878**	**996 730**	**1 137 083**	**88 676**	**216 689**	**284 271**	**(67 581)**	**-24%**	**1 137 083**

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - Reconciliation of IDP, Strategic Objectives & Budget (Capital) - Q1 First Quarter

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2025/26	Budget Year 2026/27							
R thousand				Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure	A		74 659	47 659	45 816	6 527	14 778	11 454	3 324	29%	45 816
Governance	2.1 Support Institutional Transformation & Development	B		790	835	1 127	2	244	282	(37)	-13%	1 127
Governance	2.2 Ensure financial viability.	C		5 247	–	–	–	–	–	–	–	–
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.	E		4 954	10 809	22 020	325	422	5 505	(5 083)	-92%	22 020
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy	F		132	–	–	–	–	–	–	–	–
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.	G		828	–	–	–	–	–	–	–	–
Total Capital Expenditure			1	**86 610**	**59 303**	**68 963**	**6 854**	**15 445**	**17 241**	**(1 796)**	**-10%**	**68 963**

WC022 Witzenberg - Supporting Table SC7 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	**Revenue**			
	Service charges - Electricity	(2 955)	Increased consumption during the winter peak period.	
	Service charges - Water	296	Immaterial Variance	
	Service charges - Waste Water Management	5 618	Attributed to Industrial Effluent recognised	
	Service charges - Waste management	(697)	Immaterial Variance	
	Sale of Goods and Rendering of Services	(3 030)	Budget corrected for management fees in respect of Library Services - management fees to be recognised.	
	Agency services	285	Immaterial Variance	
	Interest	(3)	Immaterial Variance	
	Interest earned from Receivables	(2 229)	Lower interest rates experienced than aniticipated/forecast - interest rate on receivables linked to prime.	
	Interest earned from Current and Non Current A	(1 544)	Lower interest rates experienced than aniticipated/forecast.	
	Dividends	–		
	Rent on Land	(8)	Immaterial Variance	
	Rental from Fixed Assets	(1 109)	Immaterial Variance	
	Licence and permits	–		
	Special rating levies	–		
	Construction Contract Revenue	(2 946)	No expenditure iro Housing Projects incurred to date.	
	Development Charges	(111)	Immaterial Variance	
	Operational Revenue	(417)	Immaterial Variance	
	Non-Exchange Revenue			
	Property Rates	33 462	Annual Property Rates billed during July.	
	Surcharges and Taxes	(1 231)	Immaterial Variance	
	Fines,Panalties,Forfeits	3 140	Notable increase in Fines issued during August 2026.	
	Licences and Permitts	(448)	Immaterial Variance	
	Transfer and Subsidies-Operational	24 218	Equitable Share received. YTD budget incorrect	
	Interest	153	Immaterial Variance	
	Fuel Levy	–		
	Operatinal Revenue	100	Immaterial Variance	
	Gains and Disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
2	**Expenditure**			
	Employee related costs	(5 912)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(329)	Immaterial Variance	
	Bulk purchases - electricity	(23 376)	Eskom Account billed and paid in the next month	
	Inventory consumed	975	Immaterial Variance	
	Debt impairment	(10 831)	Provison for Bad Debt is made on an annual basis	
	Depreciation, amortisation and impairment	(9 544)	Depreciation run performed on an annual basis	
	Interest, Dividends and Rent on Land	(2 236)	Interest on provision for the rehabilitation of landfill sites recognised on an annual basis.	
	Contracted services	(11 138)	Mainly driven by Repairs & Maintenance Projects as well SCM processes	
	Transfers and subsidies	(127)	Immaterial Variance	
	Irrecoverable debts written off	(7 665)	Debt written off as and when approved by Council	
	Operational costs	2 453	Annual insurance premium paid during July.	
	Disposal of Fixed and Intangible Assets	–		
	Other Losses	–		
3	**Expenditure - Vote**			
4	**Financial Position**			
5	**Cash Flow**			
6	**Measureable performance**			

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - Performance Indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1,0%	4,4%	4,3%	0,2%	4,3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		12,9%	0,0%	0,0%	0,0%	0,0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		10,7%	25,7%	28,3%	7,0%	28,3%
Gearing	Long Term Borrowing/ Funds & Reserves		124,6%	-74,9%	-74,9%	128,2%	-74,9%
Liquidity							
Current Ratio	Current assets/current liabilities	1	201,6%	172,9%	159,0%	248,1%	159,0%
Liquidity Ratio	Monetary Assets/Current Liabilities		96,3%	134,0%	135,7%	73,4%	135,7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		13,1%	13,1%	11,6%	76,3%	11,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99,0%	99,0%	99,0%		99,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	10,8%	10,8%	10,8%		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%		12,1%
Employee costs	Employee costs/Total Revenue - capital revenue		29,2%	30,6%	30,0%	23,6%	30,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,5%	2,3%	1,8%	1,7%	1,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,7%	4,6%	4,4%	0,1%	4,4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						0,0%

References

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

2. Material variances to be explained.

Calculations						
Financial liabilities		15 852 042,93	-8 360 801,00	-8 360 801,00	16 313 325,11	-
Total Assets		##########	##########	##########	##########	##########
Employee related costs		##########	##########	##########	76 874 407,03	##########
Repairs & Maintenance		25 219 978,52	24 447 902,00	20 285 577,00	5 679 668,80	20 285 577,00
Interest (finance charges)		10 778 659,30	10 789 260,00	10 789 260,00	461 282,18	10 789 260,00
Principal paid		-	-	-	-	-
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	68 962 674,00	15 444 881,24	68 962 674,00
Borrowed funding for capital		18 302 199,86	-	-	-	-
Debt		##########	##########	##########	94 736 245,20	##########
Equity		##########	##########	##########	##########	##########
Reserves and funds		12 721 532,67	11 166 357,00	11 166 357,00	12 721 532,76	11 166 357,00
Financial liabilities		15 852 042,93	-8 360 801,00	-8 360 801,00	16 313 325,11	-8 360 801,00
Current assets		##########	##########	##########	##########	##########
Current liabilities		##########	##########	##########	##########	##########
Monetary assets		##########	##########	##########	##########	##########
Total Revenue (excluding capital transfers and contributions)		##########	##########	##########	##########	##########
Transfer and subsidies - Operational		##########	##########	##########	69 995 560,90	##########
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		-	-	-	-	-
Outstanding debtors (receivables)		##########	##########	##########	##########	##########
Annual services revenue		##########	##########	##########	##########	##########
Cash + investments	Including LT investments	##########	##########	##########	##########	##########

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

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

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

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q1 First Quarter

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

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2025/26	Budget Year 2026/27							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	552	2 051	2 776	1 417	1 417	2 776	1 359	49%	2%
August	1 599	2 051	2 776	7 174	8 591	5 551	(3 040)	-55%	14%
September	1 590	8 674	10 274	6 854	15 445	15 825	380	2%	26%
October	13 636	2 051	2 776	–	15 445	18 601	3 156	17%	26%
November	7 925	2 051	2 776	–	15 445	21 376	5 932	28%	26%
December	9 729	12 722	13 105	–	15 445	34 481	19 036	55%	26%
January	1 428	2 051	2 776	–	15 445	37 257	21 812	59%	26%
February	2 859	2 051	2 776	–	15 445	40 032	24 588	61%	26%
March	17 225	8 674	10 274	–	15 445	50 306	34 862	69%	26%
April	3 842	2 051	2 776	–	15 445	53 082	37 637	71%	26%
May	7 037	2 051	2 776	–	15 445	55 858	40 413	72%	26%
June	74 633	12 822	13 105	–	15 445	68 963	53 518	78%	26%
Total Capital expenditure	**142 056**	**59 303**	**68 963**	**15 445**					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**57 736**	**16 570**	**16 511**	**2 624**	**5 671**	**4 128**	1 543	**37%**	**16 511**
Roads Infrastructure		4 354	1 751	1 751	–	–	438	(438)	–	1 751
Road Structures		4 354	1 751	1 751	–	–	438	(438)	–	1 751
Electrical Infrastructure		–	2 609	2 609	959	959	652	307	**47%**	2 609
MV Networks		–	2 609	2 609	959	959	652	307	**47%**	2 609
Water Supply Infrastructure		7 900	12 161	12 102	1 665	4 713	3 025	1 687	**56%**	12 102
Reservoirs		6 591	12 161	11 741	1 665	4 713	2 935	1 777	**61%**	11 741
Bulk Mains		1 309	–	–	–	–	–	–	–	–
PRV Stations		–	–	361	–	–	90	(90)	–	361
Sanitation Infrastructure		302	50	50	–	–	13	(13)	–	50
Reticulation		133	–	–	–	–	–	–	–	–
Toilet Facilities		169	50	50	–	–	13	(13)	–	50
Solid Waste Infrastructure		45 180	–	–	–	–	–	–	–	–
Waste Separation Facilities		45 180	–	–	–	–	–	–	–	–
Community Assets		**3 866**	**8 229**	**8 989**	**32**	**129**	**2 247**	**(2 118)**	**-94%**	**8 989**
Community Facilities		3 268	8 229	8 937	32	129	2 234	(2 105)	**-94%**	8 937
Libraries		2 009	6 859	7 567	32	129	1 892	(1 763)	-93%	7 567
Parks		1 079	1 370	1 370	–	–	342	(342)	–	1 370
Markets		179	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		599	–	52	–	–	13	(13)	–	52
Outdoor Facilities		599	–	52	–	–	13	(13)	–	52
Other assets		**2 858**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		2 858	–	–	–	–	–	–	–	–
Municipal Offices		2 858	–	–	–	–	–	–	–	–
Computer Equipment		**2 029**	**335**	**335**	**–**	**–**	**84**	**(84)**	–	**335**
Computer Equipment		2 029	335	335	–	–	84	(84)	–	335
Furniture and Office Equipment		**1 304**	**450**	**942**	**2**	**244**	**235**	**9**	4%	**942**
Furniture and Office Equipment		1 304	450	942	2	244	235	9	4%	942
Machinery and Equipment		**3 236**	**1 145**	**1 364**	**460**	**470**	**341**	**129**	38%	**1 364**
Machinery and Equipment		3 236	1 145	1 364	460	470	341	129	38%	1 364
Transport Assets		**7 339**	**7 462**	**8 880**	**980**	**5 766**	**855**	**4 911**	575%	**8 880**
Transport Assets		7 339	7 462	8 880	980	5 766	855	4 911	575%	8 880
Land		**7 000**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		7 000	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**85 368**	**34 190**	**37 021**	**4 098**	**12 279**	**7 890**	**(4 390)**	**-56%**	**37 021**

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**14 781**	**10 250**	**12 118**	**(264)**	**63**	**2 992**	(2 928)	**-98%**	**12 118**
Roads Infrastructure		11 073	8 000	8 000	6	6	2 000	(1 995)	**-100%**	8 000
Roads		11 073	8 000	8 000	6	6	2 000	(1 995)	**-100%**	8 000
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		756	1 000	1 000	58	58	250	(192)	**-77%**	1 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		756	1 000	1 000	58	58	250	(192)	**-77%**	1 000
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 317	1 000	150	(328)	–	38	(38)	–	150
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		2 317	1 000	150	(328)	–	38	(38)	–	150
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		635	250	2 968	–	–	704	(704)	–	2 968
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		635	100	2 818	–	–	704	(704)	–	2 818
Waste Water Treatment Works		–	150	150	–	–	–	–	–	150
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**520**	**520**	**–**	**–**	**130**	**(130)**	**–**	**520**
Community Facilities		–	520	520	–	–	130	(130)	–	520
Halls		–	520	520	–	–	130	(130)	–	520
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

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

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**14 781**	**10 820**	**12 688**	**(264)**	**63**	**3 122**	**3 058**	**98%**	**12 688**

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**19 912**	**17 994**	**13 832**	**3 336**	**4 813**	**3 458**	1 355	**39%**	**13 832**
Roads Infrastructure		7 295	8 994	6 043	2 208	2 715	1 511	1 204	**80%**	6 043
Roads		5 912	7 225	4 274	1 927	2 388	1 069	1 320	**123%**	4 274
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		1 383	1 769	1 769	281	327	442	(116)	**-26%**	1 769
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		55	80	80	1	7	20	(13)	**-66%**	80
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		55	80	80	1	7	20	(13)	**-66%**	80
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 409	1 138	1 138	2	102	285	(182)	**-64%**	1 138
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		676	483	483	–	22	121	(99)	**-82%**	483
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		153	246	246	2	22	62	(40)	**-65%**	246
LV Networks		580	409	409	–	59	102	(44)	**-43%**	409
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		2 759	1 977	1 627	111	279	407	(128)	**-31%**	1 627
Dams and Weirs		878	1 359	1 009	111	125	252	(127)	**-50%**	1 009
Boreholes		187	331	331	–	–	83	(83)	–	331
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	0	0	–	–	–	–	–	0
Water Treatment Works		15	131	131	–	–	33	(33)	–	131
Bulk Mains		25	28	28	–	28	7	21	**300%**	28
Distribution		1 653	127	127	–	126	32	94	**296%**	127
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		8 395	5 805	4 943	1 015	1 710	1 236	474	**38%**	4 943
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		3 713	3 075	2 509	679	845	627	218	**35%**	2 509
Waste Water Treatment Works		4 588	2 588	2 293	334	860	573	286	**50%**	2 293
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		94	142	142	2	5	35	(30)	**-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		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**611**	**1 061**	**1 061**	**63**	**87**	**265**	**(178)**	**-67%**	**1 061**
Community Facilities		492	840	840	63	87	210	(123)	**-59%**	840
Halls		74	312	312	5	5	78	(73)	-93%	312
Centres		–	–	–	–	–	–	–	–	–
Crèches		139	169	169	14	14	42	(29)	-68%	169
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		27	13	13	–	–	3	(3)	–	13
Cemeteries/Crematoria		117	194	194	14	27	49	(21)	-44%	194
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		0	0	0	–	–	0	(0)	–	0
Markets		134	151	151	30	41	38	3	9%	151
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		120	220	220	–	–	55	(55)	–	220
Indoor Facilities		82	88	88	–	–	22	(22)	–	88
Outdoor Facilities		38	132	132	–	–	33	(33)	–	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**	**55**	**332**	**191**	**142**	**74%**	**763**
Operational Buildings		317	314	314	12	39	78	(39)	**-50%**	314
Municipal Offices		317	314	314	12	39	78	(39)	-50%	314
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		369	449	449	43	293	112	181	**161%**	449
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		369	449	449	43	293	112	181	161%	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**	**25**	**25**	**38**	**(13)**	-35%	**152**
Computer Equipment		116	152	152	25	25	38	(13)	-35%	152
Furniture and Office Equipment		–	**8**	**8**	–	–	**2**	**(2)**	–	**8**
Furniture and Office Equipment		–	8	8	–	–	2	(2)	–	8
Machinery and Equipment		**61**	**191**	**191**	**5**	**6**	**48**	**(42)**	-88%	**191**
Machinery and Equipment		61	191	191	5	6	48	(42)	-88%	191
Transport Assets		**3 833**	**4 279**	**4 279**	**225**	**418**	**1 070**	**(652)**	-61%	**4 279**
Transport Assets		3 833	4 279	4 279	225	418	1 070	(652)	-61%	4 279
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**25 220**	**24 448**	**20 286**	**3 710**	**5 680**	**5 071**	**(608)**	**-12%**	**20 286**

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**27 756**	**25 106**	**25 106**	**–**	**–**	**6 276**	(6 276)	**–**	**25 106**
Roads Infrastructure		8 189	656	656	–	–	164	(164)	–	656
Roads		8 189	656	656	–	–	164	(164)	–	656
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 602	596	596	–	–	149	(149)	–	596
Drainage Collection		2 602	596	596	–	–	149	(149)	–	596
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		4 044	1 116	1 116	–	–	279	(279)	–	1 116
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		16	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		3 632	558	558	–	–	139	(139)	–	558
LV Networks		396	558	558	–	–	139	(139)	–	558
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		6 694	1 772	1 772	–	–	443	(443)	–	1 772
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		73	–	–	–	–	–	–	–	–
Reservoirs		965	478	478	–	–	120	(120)	–	478
Pump Stations		453	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		383	–	–	–	–	–	–	–	–
Distribution		4 821	1 294	1 294	–	–	323	(323)	–	1 294
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		5 417	2 940	2 940	–	–	735	(735)	–	2 940
Pump Station		140	118	118	–	–	29	(29)	–	118
Reticulation		136	1 411	1 411	–	–	353	(353)	–	1 411
Waste Water Treatment Works		5 140	1 411	1 411	–	–	353	(353)	–	1 411
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		667	18 026	18 026	–	–	4 506	(4 506)	–	18 026
Landfill Sites		480	17 640	17 640	–	–	4 410	(4 410)	–	17 640
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		187	386	386	–	–	96	(96)	–	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		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**3 251**	**2 170**	**2 170**	**–**	**–**	**542**	**(542)**	**–**	**2 170**
Community Facilities		1 180	467	467	–	–	117	(117)	–	467
Halls		–	–	–	–	–	–	–	–	–
Centres		312	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		19	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		198	453	453	–	–	113	(113)	–	453
Cemeteries/Crematoria		5	15	15	–	–	4	(4)	–	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	–	–	426	(426)	–	1 703
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		2 071	1 703	1 703	–	–	426	(426)	–	1 703
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**410**	**218**	**218**	**–**	**–**	**55**	(55)	–	**218**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		410	218	218	–	–	55	(55)	–	218
Improved Property		410	218	218	–	–	55	(55)	–	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**	**–**	**–**	**25**	**(25)**	–	**101**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		39	101	101	–	–	25	(25)	–	101
Water Rights		0	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		39	101	101	–	–	25	(25)	–	101
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		**694**	**2 719**	**2 719**	**–**	**–**	**680**	**(680)**	–	**2 719**
Computer Equipment		694	2 719	2 719	–	–	680	(680)	–	2 719
Furniture and Office Equipment		**1 124**	**674**	**674**	**–**	**1**	**168**	**(167)**	-99%	**674**
Furniture and Office Equipment		1 124	674	674	–	1	168	(167)	-99%	674
Machinery and Equipment		**2 241**	**1 565**	**1 565**	**–**	**–**	**391**	**(391)**	–	**1 565**
Machinery and Equipment		2 241	1 565	1 565	–	–	391	(391)	–	1 565
Transport Assets		**2 760**	**5 628**	**5 628**	**–**	**–**	**1 407**	**(1 407)**	–	**5 628**
Transport Assets		2 760	5 628	5 628	–	–	1 407	(1 407)	–	5 628
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands	1								%	
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**40 161**	**38 181**	**38 181**	**–**	**1**	**9 545**	**9 544**	**100%**	**38 181**

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q1 First Quarter

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub										
Infrastructure		**36 164**	**12 693**	**15 525**	**2 753**	**2 835**	**3 881**	(1 047)	**-27%**	**15 525**
Roads Infrastructure		8 667	7 993	7 993	–	–	1 998	(1 998)	–	7 993
Roads		7 812	7 993	7 993	–	–	1 998	(1 998)	–	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	2 005	2 087	1 075	1 012	**94%**	4 300
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		16 678	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		1 330	1 400	1 400	858	858	350	508	**145%**	1 400
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		1 496	2 400	2 400	1 147	1 229	600	629	**105%**	2 400
LV Networks		3 465	500	500	–	–	125	(125)	–	500
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 939	200	3 032	748	748	758	(10)	**-1%**	3 032
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		1 858	200	649	–	–	162	(162)	–	649
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		2 081	–	2 384	748	748	596	152	**25%**	2 384
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		589	200	200	–	–	50	(50)	–	200
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		589	200	200	–	–	50	(50)	–	200
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**5 450**	**1 600**	**3 135**	**–**	**–**	**784**	**(784)**	**–**	**3 135**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		5 450	1 600	3 135	–	–	784	(784)	–	3 135
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		5 450	1 600	3 135	–	–	784	(784)	–	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**	**267**	**267**	**149**	**119**	**80%**	**594**
Operational Buildings		257	–	594	267	267	149	119	**80%**	594
Municipal Offices		257	–	294	267	267	74	194	264%	294
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	300	–	–	75	(75)	–	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		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		**36**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Machinery and Equipment		36	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	2025/26	Budget Year 2026/27							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**41 907**	**14 293**	**19 254**	**3 020**	**3 102**	**4 813**	**1 712**	**36%**	**19 254**

WC022 Witzenberg - Supporting Table SC15 Monthly Budget Statement - Investment particulars by type - Q1 First Quarter

Investment type	Ref	2025/26	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Investments										
Bank Repurchase Agreements										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	–	-
Bankers Acceptance Certificate										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	–	-
Deposit Taking Institutions										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Deposit Taking Institutions		-	-	-	-	-	-	-	–	-
Derivative Financial Assets										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Derivative Financial Assets		-	-	-	-	-	-	-	–	-
Guaranteed Endowment Policies (Sinking)										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–

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
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	–	-
Interest Rate Swaps										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Interest Rate Swaps		-	-	-	-	-	-	-	–	-
Listed/Unlisted Bonds and Stocks										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	–	-
Municipal Bonds										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Municipal Bonds		-	-	-	-	-	-	-	–	-
National Government Securities										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total National Government Securities		-	-	-	-	-	-	-	–	-
Negotiable Certificate of Deposits										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–

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
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Negotiable Certificate of Deposits		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Unamortised Debt Expense										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Unamortised Debt Expense		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Unamortised Preference Share Expense										
Specify 1		–	–	–	–	–	–	–	–	–
Specify 2		–	–	–	–	–	–	–	–	–
Specify 3		–	–	–	–	–	–	–	–	–
Specify 4		–	–	–	–	–	–	–	–	–
Specify 5		–	–	–	–	–	–	–	–	–
Specify 6		–	–	–	–	–	–	–	–	–
Specify 7		–	–	–	–	–	–	–	–	–
Specify 8		–	–	–	–	–	–	–	–	–
Specify 9		–	–	–	–	–	–	–	–	–
Specify 10		–	–	–	–	–	–	–	–	–
Specify 11		–	–	–	–	–	–	–	–	–
Total Unamortised Preference Share Expense		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Total Investments		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**

WC022 Witzenberg - Supporting Table SC16 Monthly Budget Statement - Investment particulars by maturity - Q1 First Quarter

Investments by maturity Name of institution & investment ID R thousands	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
First National Bank			Call Deposit	Yes	Variable								15 000	**15 000**
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	**15 000**	**15 000**
TOTAL INVESTMENTS AND INTEREST	1									–		–	**15 000**	**15 000**

WC022 Witzenberg - Supporting Table SC17 Monthly Budget Statement - Borrowing - Q1 First Quarter

Borrowing - Categorised by type R thousand	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
Borrowings										
Annuity and Bullet Loans										
Banks		20 540	18 782	18 782	150	461	–	461		18 782
Development Bank of South Africa		–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans		**20 540**	**18 782**	**18 782**	**150**	**461**	**-**	**461**		**18 782**
Finance Lease Liability										
General Public		1 530	889	889	206	847	889	(42)	**-5%**	889
Private Enterprises		–	–	–			–	–	–	–
Total Finance Lease Liability		**1 530**	**889**	**889**	**206**	**847**	**889**	**(42)**	**-5%**	**889**
Total Borrowings	1	**22 070**	**19 672**	**19 672**	**356**	**1 308**	**889**	**419**	**47%**	**19 672**

WC022 Witzenberg - Supporting Table SC18 Monthly Budget Statement - Transfers and grant receipts - Q1 First Quarter

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		155 614	166 475	166 475	201	1 384	41 619	(40 235)	-97%	166 475
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 272	1 976	1 976	–	0	494	(494)	-100%	1 976
Local Government Financial Management Grant [Schedule 5B]		1 700	1 800	1 800	(1 800)	–	450	(450)	–	1 800
Municipal Disaster Grant [Schedule 5B]		–	–	5 000	–	–	1 250	(1 250)	–	5 000
Municipal Infrastructure Grant [Schedule 5B]		1 000	–	–	–	–	–	–	–	–
Total Monetary Allocations		**160 586**	**170 251**	**175 251**	**(1 599)**	**1 384**	**43 813**	**(42 428)**	**-97%**	**175 251**
Total Operating/National Government		**160 586**	**170 251**	**175 251**	**(1 599)**	**1 384**	**43 813**	**(42 428)**	**-97%**	**175 251**
Provincial Government										
Monetary Allocations										
Capacity Building and Other		509	13 901	13 901	353	391	3 334	(2 943)	-88%	13 901
Infrastructure		7 738	13 550	13 550	–	9 755	3 388	6 367	188%	13 550
Total Monetary Allocations		**8 247**	**27 451**	**27 451**	**353**	**10 146**	**6 721**	**3 424**	**51%**	**27 451**
Total Operating/Provincial Government		**8 247**	**27 451**	**27 451**	**353**	**10 146**	**6 721**	**3 424**	**51%**	**27 451**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		75	–	5 000	–	46	–	46		5 000
Total Monetary Allocations		**75**	**–**	**5 000**	**–**	**46**	**–**	**46**		**5 000**
Total Operating/District Municipalities		**75**	**–**	**5 000**	**–**	**46**	**–**	**46**		**5 000**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		–	387	387	–	30	97	(67)	-69%	387
Private Enterprises		1 354	–	1 207	–	26	302	(275)	-91%	1 207
Total Monetary Allocations		**1 354**	**387**	**1 594**	**–**	**56**	**399**	**(343)**	**-86%**	**1 594**
Total Operating/Other Grant Providers		**1 354**	**387**	**1 594**	**–**	**56**	**399**	**(343)**	**-86%**	**1 594**
Total Operating	5	**170 262**	**198 089**	**209 296**	**(1 247)**	**11 632**	**50 933**	**(39 301)**	**-77%**	**209 296**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3 000	3 000	–	–	750	(750)	–	3 000
Municipal Infrastructure Grant [Schedule 5B]		25 770	27 062	27 062	4 310	11 128	6 766	4 362	64%	27 062
Energy Efficiency and Demand Side Management Grant		2 600	–	–	–	–	–	–	–	–
Total Monetary Allocations		**28 370**	**30 062**	**30 062**	**4 310**	**11 128**	**7 516**	**3 612**	**48%**	**30 062**
Total Capital/National Government		**28 370**	**30 062**	**30 062**	**4 310**	**11 128**	**7 516**	**3 612**	**48%**	**30 062**
Provincial Government										
Monetary Allocations										
Capacity Building and Other		1 000	–	–	–	–	–	–	–	–
Infrastructure		957	9 692	10 107	–	–	2 402	(2 402)	–	10 107
Total Monetary Allocations		**1 957**	**9 692**	**10 107**	**–**	**–**	**2 402**	**(2 402)**	**–**	**10 107**
Total Capital/Provincial Government		**1 957**	**9 692**	**10 107**	**–**	**–**	**2 402**	**(2 402)**	**–**	**10 107**
District Municipalities										
Monetary Allocations										
Infrastructure		600	500	500	–	–	–	–	–	500
Total Monetary Allocations		**600**	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**500**
Total Capital/District Municipalities		**600**	**500**	**500**	**–**	**–**	**–**	**–**	**–**	**500**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		–	–	–	–	345	–	345		–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**345**	**–**	**345**		**–**
Total Capital/Other Grant Providers		**–**	**–**	**–**	**–**	**345**	**–**	**345**		**–**
Total Capital	5	**30 927**	**40 254**	**40 669**	**4 310**	**11 473**	**9 917**	**1 555**	**16%**	**40 669**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**201 189**	**238 343**	**249 965**	**3 063**	**23 105**	**60 850**	**(37 745)**	**-62%**	**249 965**

WC022 Witzenberg - Supporting Table SC19 Monthly Budget Statement - Expenditure on transfers and grant programme - Q1 First Quarter

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		69 382	80 623	80 536	(201)	(1 384)	19 487	(20 872)	-107%	80 536
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 932	1 976	1 976	–	(0)	494	(494)	-100%	1 976
Local Government Financial Management Grant [Schedule 5B]		1 528	1 630	1 630	1 800	–	408	(408)	–	1 630
Municipal Disaster Grant [Schedule 5B]		–	–	4 348	–	–	1 087	(1 087)	–	4 348
Total Monetary Allocations		**73 842**	**84 230**	**88 490**	**1 599**	**(1 384)**	**21 476**	**(22 860)**	**-106%**	**88 490**
Total Operating/National Government		**73 842**	**84 230**	**88 490**	**1 599**	**(1 384)**	**21 476**	**(22 860)**	**-106%**	**88 490**
Provincial Government										
Monetary Allocations										
Capacity Building and Other		11 262	13 562	13 562	(353)	(391)	3 300	(3 691)	-112%	13 562
Infrastructure		9 909	11 783	11 783	–	(9 755)	2 946	(12 700)	-431%	11 783
Total Monetary Allocations		**21 172**	**25 344**	**25 344**	**(353)**	**(10 146)**	**6 246**	**(16 392)**	**-262%**	**25 344**
Total Operating/Provincial Government		**21 172**	**25 344**	**25 344**	**(353)**	**(10 146)**	**6 246**	**(16 392)**	**-262%**	**25 344**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		127	–	4 398	–	(46)	1 099	(1 146)	-104%	4 398
Total Monetary Allocations		**127**	**–**	**4 398**	**–**	**(46)**	**1 099**	**(1 146)**	**-104%**	**4 398**
Total Operating/District Municipalities		**127**	**–**	**4 398**	**–**	**(46)**	**1 099**	**(1 146)**	**-104%**	**4 398**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		3 383	755	917	–	(30)	229	(259)	-113%	917
Private Enterprises		739	–	2 086	–	(26)	522	(548)	-105%	2 086
Total Monetary Allocations		**4 122**	**755**	**3 003**	**–**	**(56)**	**751**	**(807)**	**-107%**	**3 003**
Total Operating/Other Grant Providers		**4 122**	**755**	**3 003**	**–**	**(56)**	**751**	**(807)**	**-107%**	**3 003**
Total Operating	5	**99 263**	**110 329**	**121 235**	**1 247**	**(11 632)**	**29 572**	**(41 204)**	**-139%**	**121 235**
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	2 609	2 609	–	–	652	(652)	–	2 609
Municipal Infrastructure Grant [Schedule 5B]		22 409	23 532	23 532	(4 310)	(11 128)	4 518	(15 645)	-346%	23 532
Energy Efficiency and Demand Side Management Grant		2 999	–	–	–	–	–	–	–	–
Total Monetary Allocations		**25 408**	**26 141**	**26 141**	**(4 310)**	**(11 128)**	**5 170**	**(16 297)**	**-315%**	**26 141**
Total Capital/National Government		**25 408**	**26 141**	**26 141**	**(4 310)**	**(11 128)**	**5 170**	**(16 297)**	**-315%**	**26 141**
Provincial Government										
Monetary Allocations										
Capacity Building and Other		870	–	–	–	–	–	–	–	–
Infrastructure		832	8 428	8 789	–	–	2 197	(2 197)	–	8 789
Total Monetary Allocations		**1 702**	**8 428**	**8 789**	**–**	**–**	**2 197**	**(2 197)**	**–**	**8 789**
Total Capital/Provincial Government		**1 702**	**8 428**	**8 789**	**–**	**–**	**2 197**	**(2 197)**	**–**	**8 789**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	629	–	–	157	(157)	–	629
Infrastructure		179	435	435	–	–	109	(109)	–	435
Total Monetary Allocations		**179**	**435**	**1 063**	**–**	**–**	**266**	**(266)**	**–**	**1 063**
Total Capital/District Municipalities		**179**	**435**	**1 063**	**–**	**–**	**266**	**(266)**	**–**	**1 063**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		1 812	–	687	–	(345)	172	(517)	-301%	687
Total Monetary Allocations		**1 812**	**–**	**687**	**–**	**(345)**	**172**	**(517)**	**-301%**	**687**
Total Capital/Other Grant Providers		**1 812**	**–**	**687**	**–**	**(345)**	**172**	**(517)**	**-301%**	**687**
Total Capital	5	**29 101**	**35 003**	**36 680**	**(4 310)**	**(11 473)**	**7 805**	**(19 277)**	**-247%**	**36 680**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**128 364**	**145 332**	**157 916**	**(3 063)**	**(23 105)**	**37 377**	**(60 481)**	**-162%**	**157 916**

WC022 Witzenberg - Supporting Table SC20 Monthly Budget Statement - Reconciliation of transfers, grant receipts and unspent funds - Q1 First Quarter

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Operating Transfers and Grants:	1,3									
National Government:										
Opening Balance		(345)	(478)	(478)	(587)	49	(478)	527	-110%	(478)
Receipts		(4 972)	(3 776)	(8 776)	–	(1 800)	(2 194)	394	-18%	(8 776)
Transferred to Revenue/Capital Expenditure		5 019	3 606	8 606	231	622	–	622		–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(297)	(647)	(647)	(356)	(1 129)	(2 672)	1 542	-58%	(9 254)
Provincial Government:										
Opening Balance		5 111	9 244	9 244	3 227	18 264	9 244	9 020	98%	9 244
Receipts		(8 247)	(13 901)	(13 901)	(415)	(10 170)	(3 334)	(6 836)	205%	(13 901)
Transferred to Revenue/Capital Expenditure		11 922	20 567	8 086	4	9	–	9		–
Re-payment of Unspent Grant		803	–	–	–	–	–	–	–	–
Closing Balance		9 590	15 910	3 429	2 816	8 103	5 910	2 193	37%	(4 657)
District Municipality:										
Opening Balance		(2 135)	(2 210)	(2 210)	471	471	(2 210)	2 681	-121%	(2 210)
Receipts		(75)	–	(5 000)	(5 000)	(5 000)	–	(5 000)		(5 000)
Transferred to Revenue/Capital Expenditure		–	–	5 027	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(2 210)	(2 210)	(2 183)	(4 529)	(4 529)	(2 210)	(2 319)	105%	(7 210)
Other grant providers:										
Opening Balance		(5 995)	(3 850)	(3 850)	(946)	85	(3 850)	3 935	-102%	(3 850)
Receipts		(1 613)	(387)	(1 594)	–	–	(399)	399	–	(1 594)
Transferred to Revenue/Capital Expenditure		1 031	755	2 803	–	–	–	–	–	–
Re-payment of Unspent Grant		675	–	–	–	–	–	–	–	–
Closing Balance		(5 902)	(3 483)	(2 642)	(946)	85	(4 249)	4 334	-102%	(5 445)
Total Operating Transferred to Revenue/Capital Expenditure		**17 972**	**24 928**	**24 522**	**235**	**630**	**–**	**630**		**–**
Total Operating Transfers and Grants - Closing Balance	2	**1 181**	**9 570**	**(2 043)**	**(3 015)**	**2 529**	**(3 221)**	**5 750**	**-179%**	**(26 565)**
Capital Transfers and Grants:	1,3									
National Government:										
Opening Balance		(931)	(4 460)	(4 460)	(547)	1 487	(4 460)	5 946	-133%	(4 460)
Receipts		(28 370)	(43 612)	(43 612)	(10 531)	(16 857)	(10 903)	(5 954)	55%	(43 612)
Transferred to Revenue/Capital Expenditure		28 978	26 532	26 532	318	775	–	775		–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(323)	(21 540)	(21 540)	(10 760)	(14 596)	(15 363)	767	-5%	(48 072)
Provincial Government:										
Opening Balance		982	(1 296)	(1 296)	(2 547)	(2 836)	(1 296)	(1 540)	119%	(1 296)
Receipts		(1 957)	(9 692)	(10 107)	–	–	(2 402)	2 402	–	(10 107)
Transferred to Revenue/Capital Expenditure		1 413	8 493	8 908	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		438	(2 495)	(2 495)	(2 547)	(2 836)	(3 697)	862	-23%	(11 403)
District Municipality:										
Opening Balance		(693)	(693)	(693)	(100)	(165)	(693)	528	-76%	(693)
Receipts		(600)	(500)	(500)	–	–	–	–	–	(500)
Transferred to Revenue/Capital Expenditure		179	500	500	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(1 114)	(693)	(693)	(100)	(165)	(693)	528	-76%	(1 193)
Other grant providers:										
Opening Balance		–	1 939	1 939	(201)	1 310	1 939	(629)	-32%	1 939
Receipts		–	–	–	–	–	–	–	–	–
Transferred to Revenue/Capital Expenditure		1 812	–	–	–	–	–	–	–	–
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		1 812	1 939	1 939	(201)	1 310	1 939	(629)	-32%	1 939
Total Capital Transferred to Revenue/Capital Expenditure		**32 382**	**35 525**	**35 940**	**318**	**775**	**–**	**775**		**–**
Total Capital Transfers and Grants - Closing Balance	2	**812**	**(22 788)**	**(22 788)**	**(13 609)**	**(16 286)**	**(17 814)**	**1 528**	**-9%**	**(58 728)**
Total Transferred to Revenue/Capital Expenditure		**50 354**	**60 453**	**60 463**	**553**	**1 405**	**–**	**1 405**		**–**
Total Transfers and Grants - Closing Balance		**1 993**	**(13 219)**	**(24 831)**	**(16 624)**	**(13 757)**	**(21 035)**	**7 278**	**-35%**	**(85 294)**

WC022 Witzenberg - Supporting Table SC21 Monthly Budget Statement - Transfers and grants made by the municipality - Q1 First Quarter

Description	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Monetary Transfers to other municipalities	1									
Municipal Entities										
Departmental Agencies and Accounts										
Provincial Government										
Monetary Transfers to Organisations	4									
Foreign Government and International Organisations										
Higher Educational Institutions										
Non-Profit Institutions										
Operational		1 903	2 052	2 070	210	306	518	(211)	-41%	2 070
Private Enterprises										
Operational		50	–	–	–	–	–	–	–	–
Public Corporations										
Total Monetary Transfers To Organisations		**1 953**	**2 052**	**2 070**	**210**	**306**	**518**	**(211)**	**-41%**	**2 070**
Monetary Transfers to Groups of Individuals	5									
Households										
Operational		824	12 101	318	52	164	80	84	106%	318
Total Monetary Transfers To Groups Of Individuals:		**824**	**12 101**	**318**	**52**	**164**	**80**	**84**	**106%**	**318**
TOTAL Monetary TRANSFERS AND GRANTS	6	**2 777**	**14 153**	**2 388**	**262**	**470**	**597**	**(127)**	**-21%**	**2 388**
District Municipalities										
Municipal Entities										
Departmental Agencies and Accounts										
Provincial Government										
Foreign Government and International Organisations										
Higher Educational Institutions										
Non-Profit Institutions										
Private Enterprises										
Public Corporations										
In-Kind Grants to Groups of Individuals	5									
TOTAL TRANSFERS AND GRANTS	6	**2 777**	**14 153**	**2 388**	**262**	**470**	**597**	**(127)**	**-21%**	**2 388**

WC022 Witzenberg - Supporting Table SC22 Monthly Budget Statement - Summary councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		9 433	10 860	10 860	783	2 336	2 715	(379)	-14%	10 860
Cell phone Allowance		991	1 251	1 251	82	246	313	(66)	-21%	1 251
Travelling Allowance		688	–	–	62	186	–	186		–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**928**	**2 768**	**3 028**	**(260)**	**-9%**	**12 111**
Social Contributions										
Medical Aid Benefits		–	94	94	–	–	23	(23)	–	94
Pension Fund Contributions		1 392	1 552	1 552	111	342	388	(46)	-12%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**111**	**342**	**412**	**(69)**	**-17%**	**1 646**
Total Councillors		**12 504**	**13 758**	**13 758**	**1 038**	**3 111**	**3 439**	**(329)**	**-10%**	**13 758**
% increase	4		**10,0%**	**–**						**–**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		8 036	5 900	5 900	693	2 075	1 475	599	41%	5 900
Bonuses		1 319	1 195	1 195	118	355	299	56	19%	1 195
Allowance										
Cellular and Telephone	3	433	426	426	38	114	107	8	7%	426
Housing Benefits	3	–	77	77	–	–	19	(19)	–	77
Non-pensionable		–	81	81	–	–	20	(20)	–	81
Travel or Motor Vehicle	3	909	1 497	1 497	82	293	374	(81)	-22%	1 497
Total Allowance		**1 342**	**2 080**	**2 080**	**120**	**407**	**520**	**(113)**	**-22%**	**2 080**
Service Related Benefits										
Leave Pay	3	474	–	–	–	–	–	–	–	–
Total Service Related Benefits		**474**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Salaries and Allowances		**11 171**	**9 176**	**9 176**	**932**	**2 836**	**2 294**	**542**	**24%**	**9 176**
Social Contributions										
Bargaining Council		–	2	2	–	–	0	(0)	–	2
Medical		–	12	12	–	–	3	(3)	–	12
Pension		807	531	531	70	210	133	77	58%	531
Unemployment Insurance		10	11	11	1	3	3	(0)	-7%	11
Total Social Contributions		**817**	**557**	**557**	**71**	**212**	**139**	**73**	**53%**	**557**
Sub Total - Senior Managers of Municipality		**11 987**	**9 732**	**9 732**	**1 003**	**3 048**	**2 433**	**615**	**25%**	**9 732**
% increase	4		**(18,8%)**	**–**						**–**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		166 325	179 944	183 966	14 539	43 451	45 991	(2 541)	-6%	183 966
Bonuses		12 421	16 679	16 679	1 096	3 309	4 170	(861)	-21%	16 679
Allowance										
Cellular and Telephone	3	901	1 196	1 196	78	233	299	(66)	-22%	1 196
Housing Benefits	3	1 199	1 415	1 415	102	308	354	(45)	-13%	1 415
Travel or Motor Vehicle	3	8 139	9 493	9 493	754	2 239	2 373	(134)	-6%	9 493
Total Allowance		**10 239**	**12 104**	**12 104**	**934**	**2 780**	**3 026**	**(246)**	**-8%**	**12 104**
Service Related Benefits										
Acting	3	1 680	2 817	2 732	88	315	683	(368)	-54%	2 732
Leave Pay	3	3 439	5 040	5 040	–	–	1 260	(1 260)	–	5 040
Long Service Award		1 087	1 439	1 439	211	634	360	274	76%	1 439
Overtime		21 543	28 251	28 251	2 213	6 535	7 063	(528)	-7%	28 251
Standby Allowance	3	7 608	9 175	9 175	669	1 980	2 294	(314)	-14%	9 175
Total Service Related Benefits		**35 357**	**46 722**	**46 637**	**3 180**	**9 464**	**11 659**	**(2 195)**	**-19%**	**46 637**
Total Salaries and Allowances		**224 343**	**255 449**	**259 386**	**19 750**	**59 004**	**64 847**	**(5 843)**	**-9%**	**259 386**
Social Contributions										
Bargaining Council		84	95	95	7	22	24	(2)	-10%	95
Group Life Insurance		6 266	6 294	6 294	577	1 724	1 574	151	10%	6 294
Medical		11 675	11 791	11 791	1 028	3 108	2 948	161	5%	11 791
Pension		25 711	30 561	30 561	2 279	6 821	7 640	(819)	-11%	30 561
Unemployment Insurance		1 266	1 657	1 667	105	312	417	(105)	-25%	1 667
Total Social Contributions		**45 003**	**50 400**	**50 409**	**3 997**	**11 988**	**12 602**	**(614)**	**-5%**	**50 409**
Post-retirement Benefit	6									
Medical		9 825	11 587	11 587	945	2 834	2 897	(63)	-2%	11 587
Pension		2	29	29	0	1	7	(7)	-92%	29
Total Post-retirement Benefit		**9 827**	**11 617**	**11 617**	**945**	**2 834**	**2 904**	**(70)**	**-2%**	**11 617**
Sub Total - Other Municipal Staff		**279 173**	**317 465**	**321 412**	**24 691**	**73 826**	**80 353**	**(6 527)**	**-8%**	**321 412**
% increase	4		**13,7%**	**1,2%**						**–**
Total Parent Municipality		**303 665**	**340 955**	**344 901**	**26 732**	**79 985**	**86 225**	**(6 240)**	**-7%**	**344 901**
TOTAL SALARY, ALLOWANCES & BENEFITS		**303 665**	**340 955**	**344 901**	**26 732**	**79 985**	**86 225**	**(6 240)**	**-7%**	**344 901**

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
% increase	4		12,3%	1,2%						–
TOTAL MANAGERS AND STAFF	5,7	291 161	327 197	331 144	25 694	76 874	82 786	(5 912)	-7%	331 144

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors	3							
Speaker	4	1	59 338	–	3 600	–	–	62 938
Executive Mayor		1	57 711	–	19 795	–	–	77 506
Deputy Executive Mayor		1	57 148	–	3 600	–	–	60 748
Executive Committee		–	205 781	–	35 984	–	–	241 765
Total for all other councillors		–	353 246	110 510	65 972	–	–	529 728
Section 79 Committee Chairperson		1	50 048	–	15 502	–	–	65 550
Total Councillors	8	**4**	**783 273**	**110 510**	**144 453**	**–**	**–**	**1 038 235**
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	7 600	–	19 030	162 557
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**	**120 000**	**–**	**118 479**	**1 002 756**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**9**	**1 476 432**	**181 627**	**264 453**	**–**	**118 479**	**2 040 991**

WC022 Witzenberg - Supporting Table SC30 Monthly Budget Statement - Budgeted monthly cash flow - Q1 First Quarter

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July Outcome	August Budget	Sept. Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	8 757	21 378	16 123	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	(76 182)	116 176	125 470	135 508
Service charges - Electricity revenue	40 860	45 352	53 399	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	52 418	578 245	638 854	706 016
Service charges - Water revenue	3 499	3 451	1 175	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	5 744	51 383	54 466	57 734
Service charges - Waste Water Management	2 137	2 404	4 729	2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	2 606	36 987	38 926	47 600
Service charges - Waste Mangement	2 539	2 555	2 461	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	1 009	31 611	33 507	35 518
Service charges - Other	204	138	89	–	–	–	–	–	–	–	–	(431)	–	–	–
Rental of facilities and equipment	49	116	83	–	–	–	–	–	–	–	–	10 416	10 664	11 303	11 982
Interest earned - external investments	(0)	1 773	1 015	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	2 985	17 321	17 494	17 669
Interest earned - outstanding debtors	402	213	181	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	(4 345)	14 189	14 330	14 472
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	47	38	120	178	178	178	178	178	178	178	178	509	2 141	2 247	2 359
Licences and permits	80	58	95	–	–	–	–	–	–	–	–	(233)	–	–	–
Agency services	466	309	793	–	–	–	–	–	–	–	–	(1 568)	–	–	–
Transfers and Subsidies - Operational	69 365	7 626	15 946	15 133	15 133	19 639	15 133	15 133	19 639	15 133	15 133	(24 810)	198 202	191 117	193 918
Other revenue	266	251	6 233	–	–	–	–	–	–	–	–	9 134	15 883	16 836	17 845
Cash Receipts by Source	**128 670**	**85 663**	**102 442**	**95 583**	**95 583**	**102 637**	**95 583**	**95 583**	**102 637**	**95 583**	**95 583**	**(22 748)**	**1 072 802**	**1 144 551**	**1 240 620**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	500	–	766	766	8 282	766	766	8 282	766	766	18 595	40 254	58 008	41 293
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**128 670**	**86 163**	**102 442**	**96 349**	**96 349**	**110 919**	**96 349**	**96 349**	**110 919**	**96 349**	**96 349**	**(4 153)**	**1 113 056**	**1 202 559**	**1 281 913**
Cash Payments by Type															
Employee related costs	(23 739)	(23 536)	(23 779)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(39 267)	(305 938)	(324 385)	(346 393)
Remuneration of councillors	(1 044)	(1 029)	(1 038)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 475)	(13 758)	(14 308)	(14 880)
Finance Charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	(44 563)	(58 258)	(50 843)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(26 263)	(539 781)	(588 361)	(641 313)
Acquisitions - water & other inventory	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory				–	–	–	–	–	–	–	–	(25 444)	(25 444)	(26 768)	(28 198)
Contracted services	(4 855)	(32 546)	(10 822)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	20 834	(82 170)	(85 475)	(89 546)
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	(96)	(210)	–	–	–	–	–	–	–	–	306	–	–	–

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Other expenditure	(20 318)	(5 528)	(9 735)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	51 713	(77 479)	(80 623)	(85 214)
Cash Payments by Type	**(94 518)**	**(120 993)**	**(96 427)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(19 597)**	**(1 044 568)**	**(1 119 919)**	**(1 205 545)**
Other Cash Flows/Payments by Type															
Capital assets	(5 325)	(7 881)	(4 339)	2 072	2 072	12 681	2 072	2 072	8 633	2 072	2 072	48 583	(64 784)	(82 100)	(64 733)
Retention (Capital)	–	–	–									–	–	–	–
Repayment of borrowing	–	–	–									(3 109)	(3 109)	(3 109)	(3 109)
Other Cash Flows/Payments	10 480	(1 543)	12 490									(10 707)	10 720	11 413	7 539
Total Cash Payments by Type	**(89 362)**	**(130 417)**	**(88 277)**	**(87 057)**	**(87 057)**	**(76 448)**	**(87 057)**	**(87 057)**	**(80 497)**	**(87 057)**	**(87 057)**	**15 170**	**(1 101 741)**	**(1 193 716)**	**(1 265 848)**
NET INCREASE/(DECREASE) IN CASH HELD	**39 307**	**(44 254)**	**14 166**	**9 292**	**9 292**	**34 470**	**9 292**	**9 292**	**30 422**	**9 292**	**9 292**	**11 017**	**11 315**	**8 843**	**16 065**
Cash/cash equivalents at the month/year beginning:	137 507	176 815	132 561	146 727	156 019	165 311	199 781	209 074	218 366	248 788	258 081	267 373	137 507	148 823	157 666
Cash/cash equivalents at the month/year end:	176 815	132 561	146 727	156 019	165 311	199 781	209 074	218 366	248 788	258 081	267 373	278 390	148 823	157 666	173 731

WC022 Witzenberg - Supporting Table SC36 Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - Q1 First Quarter

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Parent municipality: *List all capital projects grouped by Function*																			%	
Cemeteries, Funeral Parlours and Crematorium	Capex New Regional Cemetery	CAP134				3.1 Provide & maintain facilit	Community Assets	Community Assets	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Community Halls and Facilities	Capex Replace Asbestos roof Kliprug Community Hall	CAP249				3.1 Provide & maintain facilit	Community Assets	Community Assets	PA Hamlet	-33,28906	19,322		–	–	–	–	–	–	–	–
Community Halls and Facilities	Capex Replace Vinyl Flooring Montana Comm Hall	CAP250				3.1 Provide & maintain facilit	Community Assets	Community Assets	Wolseley	33,422419	19,202658		520	520	–	–	130	(130)	–	520
Community Halls and Facilities	Capex Upgrade of Kliprug Community Hall & Change Rooms	CAP160				3.1 Provide & maintain facilit	Community Assets	Community Assets	PA Hamlet	-33,28906	19,322		–	–	–	–	–	–	–	–
Community Halls and Facilities	Capex Pine Valley Community Hub	CAP255				3.1 Provide & maintain facilit	Community Assets	Community Assets	Wolseley	33,422419	19,202658		1 370	435	–	–	342	(342)	–	435
Community Halls and Facilities	Capex Pine Valley Community Hub	CAP255				3.1 Provide & maintain facilit	Community Assets	Community Assets	Wolseley	33,422419	19,202658			435	–	–		–	–	435
Community Halls and Facilities	Capex Pine Valley Community Hub	CAP255				3.1 Provide & maintain facilit	Community Assets	Community Assets	Wolseley	33,422419	19,202658			500	–	–		–	–	500
Community Parks (including Nurseries)	Capex BRUSHCUTTERS	CAP043				3.1 Provide & maintain facilit	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		120	120	26	26	30	(4)	-13%	120
Community Parks (including Nurseries)	Capex CHAINSAWS	CAP044				3.1 Provide & maintain facilit	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		140	140	–	–	35	(35)	–	140
Community Parks (including Nurseries)	Capex Irrigation Equipment For Parks	CAP149				3.1 Provide & maintain facilit	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	Capex Landscaping of Parks	CAP188				3.1 Provide & maintain facilit	Community Assets	Community Assets	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	Capex Plant & Equipment	CAP011				3.1 Provide & maintain facilit	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		200	320	–	–	50	(50)	–	320
Economic Development/Planning	Capex Informal Trader infrastructure Op die Berg	CAP245				4.2 Create an enabling envirc	Community Assets	Community Assets	Op-die-Berg	33,01775	19,313365		–	–	–	–	–	–	–	–
Economic Development/Planning	Capex Installation of electronic roller shutter door motors & equipment at PAH Busines	CAP247				4.2 Create an enabling envirc	Machinery and Equipment	Machinery and Equipment	PA Hamlet	-33,28906	19,322		–	–	–	–	–	–	–	–
Economic Development/Planning	Capex Installation of solar panels for Gate motors at Schoonvlei Business Hub	CAP246				4.2 Create an enabling envirc	Machinery and Equipment	Machinery and Equipment	Bella Vista	-33,335373	19,313167		–	–	–	–	–	–	–	–
Electricity	Capex Electrical Network Housing Project	CAP013				1.1 Sustainable provision &	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		2 609	2 609	959	959	652	307	47%	2 609
Electricity	Capex Electrical Network Refurbishment	CAP186				1.1 Sustainable provision &	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 000	1 000	58	58	250	(192)	-77%	1 000
Electricity	Capex MV Network Equipment	CAP137				1.1 Sustainable provision &	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 000	1 000	616	694	250	444	178%	1 000
Electricity	Capex MV Substation Equipment	CAP138				1.1 Sustainable provision &	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 400	1 400	858	858	350	508	145%	1 400
Electricity	Capex Upgrade of LV Network Cables	CAP139				1.1 Sustainable provision &	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		400	400	–	–	100	(100)	–	400
Electricity	Capex Upgrade of MV Cables	CAP140				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		1 400	1 400	531	535	350	185	53%	1 400
Electricity	Capex Upgrade Power Station	CAP227				1.1 Sustainable provision &	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Electricity	CAPEX: Tools & Equipment	CAP067				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		200	200	16	26	50	(24)	-48%	200
Fire Fighting and Protection	Capex Building Regulations Upgrades	CAP234				3.1 Provide & maintain facilit	#N/A	#N/A	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Fire Fighting and Protection	Capex Fire Fighting Equipment	CAP144				3.1 Provide & maintain facilit	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Fire Fighting and Protection	Capex Firefighting Equipment	CAP218				3.1 Provide & maintain facilit	Transport Assets	Transport Assets	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Fleet Management	Capex Tools & Equipment	CAP073				2.1 Support Institutional Trai	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		50	50	–	–	13	(13)	–	50
Fleet Management	Capex Vehicle Replacement Programme	CAP032				2.1 Support Institutional Trai	Transport Assets	Transport Assets	Whole of the Municipality	-33,37115	19,307429		7 462	2 789	980	980	1 865	(885)	-47%	2 789
Fleet Management	Capex Vehicle Replacement Programme	CAP032				2.1 Support Institutional Trai	Transport Assets	Transport Assets	Whole of the Municipality	-33,37115	19,307429			5 462	–	4 785		4 785		5 462
Fleet Management	Capex Vehicle Replacement Programme	CAP032				2.1 Support Institutional Trai	Transport Assets	Transport Assets	Whole of the Municipality					629	–	–		–	–	629
Fleet Management	Capex Workshop Building Upgrade	CAP200				2.1 Support Institutional Trai	#N/A	#N/A	Ceres	-33,377986	19,308115		–	300	–	–	–	–	–	300
Information Technology	Capex IT Equipment	CAP002				2.1 Support Institutional Trai	Computer Equipment	Computer Equipment	Whole of the Municipality	-33,37115	19,307429		300	300	–	–	75	(75)	–	300
Legal Services	Capex Purchase of land for Op-Die-Berg Cemetery & Sport field	CAP253				2.1 Support Institutional Trai	Land	Land	Op-die-Berg	33,019895	19,319169		–	–	–	–	–	–	–	–
Legal Services	Capex Purchase of Office Building	CAP254				2.1 Support Institutional Trai	#N/A	#N/A	Ceres	-33,37206	19,30916		–	–	–	–	–	–	–	–
Libraries and Archives	Capex Library Ndull	CAP192				3.1 Provide & maintain facilit	Community Assets	Community Assets	N'dull	33,354274	19,342918		6 859	6 062	32	129	1 715	(1 586)	-92%	6 062
Libraries and Archives	Capex Library Ndull	CAP192				3.1 Provide & maintain facilit	Community Assets	Community Assets	N'dull	33,354274	19,342918			918	–	–		–	–	918
Libraries and Archives	Capex Library Ndull	CAP192				3.1 Provide & maintain facilit	Community Assets	Community Assets	N'dull	33,354274	19,342918			587	–	–		–	–	587
Libraries and Archives	Capex Ndull Library Furniture & Equipment	CAP244				3.1 Provide & maintain facilit	Community Assets	Community Assets	N'dull	33,354274	19,342918		–	200	–	–	–	–	–	200
Marketing, Customer Relations, Publicity and Mi	Capex Camera Equipment	CAP189				2.1 Support Institutional Trai	Computer Equipment	Computer Equipment	Whole of the Municipality	-33,37115	19,307429		35	35	–	–	9	(9)	–	35
Marketing, Customer Relations, Publicity and Mi	CAPEX: Access Control - Furniture and Equipment	CAP065				2.1 Support Institutional Trai	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429		200	200	–	–	50	(50)	–	200
Mayor and Council	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Trai	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429		–	289	–	228	–	228		289
Mayor and Council	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Trai	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429			53	–	3		3		53
Municipal Manager, Town Secretary and Chief E	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Trai	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	50	2	2	–	2		50
Municipal Manager, Town Secretary and Chief E	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Trai	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429		250	50	–	–	63	(63)	–	50
Municipal Manager, Town Secretary and Chief E	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Trai	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429			50	–	1		1		50
Municipal Manager, Town Secretary and Chief E	Capex Furniture & Equipment	CAP005				2.1 Support Institutional Trai	Furniture and Office Equipment	Furniture and Office Equipment	Whole of the Municipality	-33,37115	19,307429			50	–	11		11		50
Police Forces, Traffic and Street Parking Contrc	Capex Building Upgrade Traffic Department	CAP228				2.1 Support Institutional Trai	#N/A	#N/A	Whole of the Municipality	-33,37115	19,307429		–	294	267	267	–	267		294
Police Forces, Traffic and Street Parking Contrc	Capex Security upgrades	CAP083				1.1 Sustainable provision & maintenance of basic infrastructure								210	–	–		–	–	210
Roads	Capex Main Roads Ceres	CAP242				1.1 Sustainable provision &	Roads Infrastructure	Roads Infrastructure	Ceres	-33,377986	19,308115		–	–	–	–	–	–	–	–
Roads	CAPEX Main Roads Tulbagh	CAP243				1.1 Sustainable provision &	Roads Infrastructure	Roads Infrastructure	Tulbagh	33,288263	19,139191		7 993	7 993	–	–	1 998	(1 998)	–	7 993
Roads	Capex Network Street	CAP077				1.1 Sustainable provision &	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		8 000	8 000	6	6	2 000	(1 995)	-100%	8 000
Roads	Capex Rehabilitation - Streets Wolseley	CAP225				1.1 Sustainable provision &	Roads Infrastructure	Roads Infrastructure	Wolseley	33,422419	19,202658		–	–	–	–	–	–	–	–
Roads	Capex Tools & Equipment	CAP073				1.1 Sustainable provision &	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Roads	Capex Traffic Calming	CAP020				1.1 Sustainable provision &	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		500	500	–	–	125	(125)	–	500
Sewerage	Capex Aerator replacement programme	CAP075				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		200	150	–	–	50	(50)	–	150
Sewerage	Capex Network Schoonvlei Sewerage	CAP240				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Bella Vista	-33,335373	19,313167		–	–	–	–	–	–	–	–
Sewerage	Capex Plant & Equipment	CAP011				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Sewerage	Capex Sewer Network Replacement	CAP018				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	1 802	–	–	–	–	–	1 802
Sewerage	Capex Sewer Pumps-replacement	CAP072				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		100	1 016	–	–	25	(25)	–	1 016
Sewerage	Capex Toilets for Informal Settlements	CAP195				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		–	50	–	–	–	–	–	50
Solid Waste Removal	Capex Bulk Waste Container Bins	CAP232				1.1 Sustainable provision &	Solid Waste Infrastructure	Solid Waste Infrastructure	Whole of the Municipality	-33,37115	19,307429		435	435	417	417	109	309	284%	435
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Tulbagh	CAP151				3.1 Provide & maintain facilit	Community Assets	Community Assets	Tulbagh	33,288263	19,139191		1 600	3 135	–	–	400	(400)	–	3 135
Sports Grounds and Stadiums	Capex Sports Facilities Upgrade Wolseley	CAP152				3.1 Provide & maintain facilit	Community Assets	Community Assets	Wolseley	33,422419	19,202658		–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	Capex Sportsground Development & Upgrading	CAP141				3.1 Provide & maintain facilit	Community Assets	Community Assets	Ceres	-33,377986	19,308115		–	52	–	–	–	–	–	52
Sports Grounds and Stadiums	Capex Upgrade of Sport Facilities	CAP203				3.1 Provide & maintain facilit	Community Assets	Community Assets	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Storm Water Management	Capex Plant & Equipment	CAP011				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Street Lighting and Signal Systems	Capex Upgrade of Streetlights	CAP142				3.1 Provide & maintain facilit	Electrical Infrastructure	Electrical Infrastructure	Whole of the Municipality	-33,37115	19,307429		100	100	–	–	25	(25)	–	100
Taxi Ranks	Capex Ceres Bella Vista Taxi Rank	CAP241				4.2 Create an enabling envirc	Roads Infrastructure	Roads Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 251	1 251	–	–	313	(313)	–	1 251
Waste Water Treatment	Capex Upgrade of Waste Water Treatment Works	CAP198				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Tulbagh	33,288263	19,139191		–	–	–	–	–	–	–	–
Waste Water Treatment	Capex Upgrade of Waste Water Treatment Works	CAP198				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Whole of the Municipality	-33,37115	19,307429		200	200	–	–	50	(50)	–	200
Waste Water Treatment	Capex Upgrade of Waste Water Treatment Works	CAP198				1.1 Sustainable provision &	Sanitation Infrastructure	Sanitation Infrastructure	Wolseley	33,422419	19,202658		–	–	–	–	–	–	–	–
Water Distribution	Capex Ndull upgrade and replace water pipe along R46	CAP212				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	N'dull	33,354274	19,342918		–	1 167	–	–	–	–	–	1 167
Water Distribution	Capex Ndull upgrade and replace water pipe along R46	CAP212				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	N'dull	33,354274	19,342918			1 216	748	748		748		1 216
Water Distribution	Capex Network Schoonvlei	CAP239				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Bella Vista	-33,335373	19,313167			–	–	–	–	–	–	–
Water Distribution	Capex Network Schoonvlei	CAP239				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Bella Vista	-33,335373	19,313167		–	–	–	–	–	–	–	–
Water Distribution	Capex Network- Water Pipes & Valve Replacement	CAP030				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Whole of the Municipality	-33,37115	19,307429		1 000	150	(328)	–	250	(250)	–	150
Water Distribution	Capex Plant & Equipment	CAP011				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	-33,37115	19,307429		–	–	–	–	–	–	–	–
Water Distribution	Capex Security upgrades	CAP083				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Whole of the Municipality	-33,37115	19,307429		200	439	–	–	50	(50)	–	439
Water Distribution	CAPEX Tierhokskloof Bulk pipeline	CAP167				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Wolseley	33,422419	19,202658		–	–	–	–	–	–	–	–
Water Storage	CAPEX Tulbagh Reservoir	CAP207				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Tulbagh	33,288263	19,139191		12 161	9 541	1 665	4 713	3 040	1 672	55%	9 541
Water Storage	CAPEX Tulbagh Reservoir	CAP207				1.1 Sustainable provision &	Water Supply Infrastructure	Water Supply Infrastructure	Tulbagh	33,288263	19,139191		–	2 200	–	–	–	–	–	2 200
Water Distribution	Capex Telemetric Systems	CAP081				1.1 Sustainable provision &	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	33,288263	19,139191		–	361	–	–	–	–	–	361
Administrative Support	Capex Renovations to Building	CAP256				2.1 Support Institutional Transformation & Development				33,288263	19,139191			50	–	–	–	–	–	50
Animal Care and Diseases	Capex Air Quality Equipment	CAP248				3.1 Provide & maintain facilit	Machinery and Equipment	Machinery and Equipment	Whole of the Municipality	33,288263	19,139191			100	–	–	–	–	–	100
Parent Capital expenditure												–	**59 253**	**68 963**	**6 854**	**15 445**	**14 813**	**632**	**0**	**68 963**

Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Total Capital expenditure												–	59 253	68 963	6 854	15 445	14 813	632	–	68 963

WC022 Witzenberg - Supporting Table SC38 Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - Q1 First Quarter

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Parent municipality:																			%	
List all operational projects grouped by Function																				
Administrative and Corporate Support	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Tra			Whole of the Municipality				22 097	18 097	1 239	3 051	4 524	(1 473)	-33%	
Administrative and Corporate Support	MUNICIPAL INCOME ITEMS	INC001	Operational			2.1 Support Institutional Tra			Whole of the Municipality				(12)	(12)	–	–	(3)	3	–	
Administrative and Corporate Support	RM PREV INTERVAL BASED Transport Assets - Corporate Services	RM112	Operational			2.1 Support Institutional Tra			Whole of the Municipality				13	13	1	1	3	(3)	-82%	
Administrative and Corporate Support	Typical Work Streams EPWP Project	TW111	Operational			2.1 Support Institutional Tra			Whole of the Municipality				249	249	72	143	62	81	131%	
Administrative and Corporate Support	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			2.1 Support Institutional Tra			Administrative or Head Office (Including Satellite Offices)				–	–	23	75	–	75		
Administrative and Corporate Support	RM COR Emergency MACH Machinery and Equipment	RM053	Operational			2.1 Support Institutional Tra			Whole of the Municipality				7	7	–	0	2	(2)	-98%	
Administrative and Corporate Support	Municipal Running Cost Vehicles Corporate Services	MRVEH03	Operational			2.1 Support Institutional Tra			Whole of the Municipality				85	85	1	5	21	(16)	-75%	
Administrative and Corporate Support	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Operational			2.1 Support Institutional Tra			Whole of the Municipality				33	33	–	–	8	(8)	–	
Administrative and Corporate Support	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Operational			2.1 Support Institutional Tra			Whole of the Municipality				85	85	10	26	21	5	22%	
Aged Care	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			4.1 Support the poor & vulne			Whole of the Municipality				11	11	–	–	3	(3)	–	
Aged Care	Typical Work Streams Community Initiatives	TW024	Operational			4.1 Support the poor & vulne			Whole of the Municipality				590	590	–	–	147	(147)	–	
Aged Care	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			4.1 Support the poor & vulne			Whole of the Municipality				12	12	–	–	3	(3)	–	
Aged Care	Municipal Running Cost	MR001	Operational			4.1 Support the poor & vulne			Whole of the Municipality				1 327	1 327	475	1 400	332	1 068	322%	
Aged Care	RM COR Emergency COMM Community Facilities CrèchesBuildings	RM057	Operational			4.1 Support the poor & vulne			Whole of the Municipality				75	75	–	–	19	(19)	–	
Aged Care	Typical Work Streams Social Development Programme (Welfare)	TW038	Operational			4.1 Support the poor & vulne			Whole of the Municipality				3	3	–	–	1	(1)	–	
Aged Care	MUNICIPAL INCOME ITEMS	INC001	Operational			4.1 Support the poor & vulne			Whole of the Municipality				(135 648)	(135 648)	(201)	(69 874)	(33 912)	(35 962)	106%	
Aged Care	Typical Work Streams Youth Development	TW107	Operational			4.1 Support the poor & vulne			Whole of the Municipality				7	7	–	3	2	1	36%	
Aged Care	Typical Work Streams EPWP Project	TW111	Operational			4.1 Support the poor & vulne			Whole of the Municipality				70	1 888	196	499	472	27	6%	
Aged Care	Typical Work Streams Community Development Initiatives	TW110	Operational			4.1 Support the poor & vulne			Whole of the Municipality				206	206	1	3	52	(49)	-95%	
Aged Care	Typical Work Streams Community Development Initiatives	TW025	Operational			4.1 Support the poor & vulne			Whole of the Municipality				96	96	4	13	24	(11)	-48%	
Aged Care	Typical Work Streams Cancer	TW006	Operational			4.1 Support the poor & vulne			Whole of the Municipality				0	0	–	–	0	(0)	–	
Aged Care	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			4.1 Support the poor & vulne			Administrative or Head Office (Including Satellite Offices)				–	–	2	5	–	5		
Asset Management	Municipal Running Cost	MR001	Operational			2.2 Ensure financial viability			Whole of the Municipality				361	361	6	19	90	(72)	-79%	
Biodiversity and Landscape	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(12)	(6 898)	–	–	(1 725)	1 725	–	
Biodiversity and Landscape	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				3 229	3 233	14	18	808	(790)	-98%	
Biodiversity and Landscape	Typical Work Streams Alien and Invasive Trees	TW049	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1	1	–	–	0	(0)	–	
Biodiversity and Landscape	Typical Work Streams Catchment and Forestry	TW051	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				25	1 917	45	131	479	(348)	-73%	
Biodiversity and Landscape	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1 906	44	84	182	11	171	1551%	
Biodiversity and Landscape	Typical Work Streams Disaster Management	TW042	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				–	4 348	–	–	1 087	(1 087)	–	
Cemeteries, Funeral Parlours and Crematorium	RM PREV Interval Based COMM Community Facilities Cemeteries	RM041	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				70	70	–	–	17	(17)	–	
Cemeteries, Funeral Parlours and Crematorium	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				5 570	5 570	456	1 180	1 393	(213)	-15%	
Cemeteries, Funeral Parlours and Crematorium	RM COR Planned COMM Community Facilities Cemeteries/Crematoria External Facili	RM078	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				68	68	–	–	17	(17)	–	
Cemeteries, Funeral Parlours and Crematorium	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				18	18	–	–	5	(5)	–	
Cemeteries, Funeral Parlours and Crematorium	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(296)	(296)	(8)	(21)	(74)	53	-72%	
Cemeteries, Funeral Parlours and Crematorium	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				107	107	4	4	27	(23)	-85%	
Cemeteries, Funeral Parlours and Crematorium	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	4	9	–	9		
Cemeteries, Funeral Parlours and Crematorium	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				20	20	–	–	5	(5)	–	
Child Care Facilities	RM COR Planned COMM Community Facilities CrèchesBuildings	RM070	Operational			4.1 Support the poor & vulne			Whole of the Municipality				94	94	14	14	24	(10)	-43%	
Child Care Facilities	Municipal Running Cost	MR001	Operational			4.1 Support the poor & vulne			Whole of the Municipality				5	5	–	–	1	(1)	–	
Community Halls and Facilities	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				11 073	11 073	700	1 908	2 768	(860)	-31%	
Community Halls and Facilities	RM COR Emergency COMM Community Facilities HallsBuildings	RM054	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				138	138	5	5	34	(29)	-85%	
Community Halls and Facilities	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Ward 6				–	–	0	1	–	1		
Community Halls and Facilities	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				359	359	11	34	90	(56)	-62%	
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(346)	(346)	(17)	(50)	(86)	36	-42%	
Community Halls and Facilities	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				873	873	111	325	218	107	49%	
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Tulbagh				(10)	(10)	–	–	(3)	3	–	
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Wolseley				(1 064)	(1 064)	–	–	(266)	266	–	
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			N'duli				(17)	(17)	–	–	(4)	4	–	
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Ceres				(64)	(64)	–	–	(16)	16	–	
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			PA Hamlet				(43)	(43)	–	–	(11)	11	–	
Community Halls and Facilities	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	9	27	–	27		
Community Halls and Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Bella Vista				(64)	(64)	–	–	(16)	16	–	
Community Parks (including Nurseries)	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				15 264	15 264	812	2 360	3 816	(1 456)	-38%	
Community Parks (including Nurseries)	RM PREV Interval Based COMM Community Facilities Cemeteries	RM041	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				56	56	14	27	14	13	94%	
Community Parks (including Nurseries)	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				193	193	15	25	48	(23)	-48%	
Community Parks (including Nurseries)	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1 368	1 368	127	305	342	(37)	-11%	
Community Parks (including Nurseries)	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				5 450	5 450	59	158	1 362	(1 205)	-88%	
Community Parks (including Nurseries)	Typical Work Streams Parks Programme	TW061	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				342	342	28	68	86	(18)	-21%	
Community Parks (including Nurseries)	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	37	98	–	98		
Community Parks (including Nurseries)	Typical Work Streams Catchment and Forestry	TW051	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				240	240	–	–	60	(60)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 3				9	17	16	16	4	12	297%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 8				17	17	–	–	4	(4)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Tra			Whole of the Municipality				3 352	3 271	223	667	818	(151)	-18%	
Corporate Wide Strategic Planning (IDPs, LEDs	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			2.1 Support Institutional Tra			Whole of the Municipality				18	18	–	–	5	(5)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 1				26	50	45	45	13	32	255%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 10				39	39	–	14	10	5	48%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 4				28	40	4	4	10	(5)	-55%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 7				80	40	–	–	10	(10)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Special Events and Functions	TW054	Operational			2.1 Support Institutional Tra			Whole of the Municipality				25	25	–	–	6	(6)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 9				2	27	10	24	7	17	257%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Workstreams IDP Implementation and Monitoring	TW072	Operational			2.1 Support Institutional Tra			Whole of the Municipality				1	1	–	–	0	(0)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 12				58	34	–	–	9	(9)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 6				1	32	17	17	8	8	105%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Whole of the Municipality				1	46	15	15	11	3	30%	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 2				1	1	–	–	0	(0)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			2.1 Support Institutional Tra			Administrative or Head Office (Including Satellite Offices)				–	–	1	3	–	3		
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Public Participation Meeting	TW022	Operational			2.1 Support Institutional Tra			Whole of the Municipality				0	0	–	–	0	(0)	–	
Corporate Wide Strategic Planning (IDPs, LEDs	Typical Work Streams Ward Initiatives	TW083	Operational			2.1 Support Institutional Tra			Ward 11				53	53	–	–	13	(13)	–	
Disaster Management	Typical Work Streams Disaster Relief	TW043	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				46	46	2	11	11	(0)	-2%	
Disaster Management	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				37	37	–	–	9	(9)	–	
Economic Development/Planning	Municipal Running Cost	MR001	Operational			4.2 Create an enabling enviro			Whole of the Municipality				2 284	2 196	226	676	549	127	23%	
Economic Development/Planning	MUNICIPAL INCOME ITEMS	INC001	Operational			4.2 Create an enabling enviro			Whole of the Municipality				(755)	(917)	–	–	(229)	229	–	
Economic Development/Planning	Typical Work Streams Clean-up Actions	TW019	Operational			4.2 Create an enabling enviro			Whole of the Municipality				58	58	1	2	14	(13)	-88%	
Economic Development/Planning	Typical Work Streams Compilation of Plan	TW056	Operational			4.2 Create an enabling enviro			Whole of the Municipality				110	195	69	85	49	36	74%	
Economic Development/Planning	Typical Work Streams Project Implementation	TW057	Operational			4.2 Create an enabling enviro			Whole of the Municipality				33	33	2	3	8	(6)	-68%	
Economic Development/Planning	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			4.2 Create an enabling enviro			Whole of the Municipality				8	8	–	–	2	(2)	–	
Economic Development/Planning	Typical Work Streams Training	TW059	Operational			4.2 Create an enabling enviro			Whole of the Municipality				1	1	–	–	0	(0)	–	
Economic Development/Planning	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			4.2 Create an enabling enviro			Whole of the Municipality				34	34	2	3	8	(6)	-67%	
Economic Development/Planning	Typical Work Streams Leadership Development	TW016	Operational			4.2 Create an enabling enviro			Whole of the Municipality				175	175	–	–	44	(44)	–	
Economic Development/Planning	Typical Work Streams EPWP Project	TW111	Operational			4.2 Create an enabling enviro			Whole of the Municipality				377	499	24	80	125	(45)	-36%	
Economic Development/Planning	Typical Work Streams Special Events and Functions	TW054	Operational			4.2 Create an enabling enviro			Whole of the Municipality				6	6	–	–	1	(1)	–	
Economic Development/Planning	Typical Work Streams Youth Development	TW040	Operational			4.2 Create an enabling enviro			Whole of the Municipality				4	4	–	–	1	(1)	–	
Economic Development/Planning	Typical Work Streams Education and Training	TW027	Operational			4.2 Create an enabling enviro			Whole of the Municipality				46	46	–	–	12	(12)	–	
Economic Development/Planning	RM COR Planned COMM Community Facilities MarketsBuildings	RM069	Operational			4.2 Create an enabling enviro			Whole of the Municipality				151	151	30	41	38	3	9%	
Education	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				0	0	–	–	0	(0)	–	
Electricity	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				507 442	528 660	47 071	103 810	132 164	(28 354)	-21%	
Electricity	RM COR Emergency ELEC MV Networks MV Network Equipment	RM029	Operational			1.1 Sustainable provision &			Ceres				194	194	–	20	49	(29)	-59%	
Electricity	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				(526 831)	(548 066)	(42 883)	(130 335)	(137 017)	6 681	-5%	
Electricity	RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	Operational			1.1 Sustainable provision &			Ceres				149	149	–	22	37	(15)	-41%	
Electricity	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				854	854	97	261	213	47	22%	
Electricity	RM COR Emergency ELEC LV Networks Electricity Meters	RM035	Operational			1.1 Sustainable provision &			Wolseley				1	1	–	–	0	(0)	–	
Electricity	Cost of Free Basic Services - Electricity (50 kwh per household per month)	TW085	Operational			1.1 Sustainable provision &			Whole of the Municipality				5 969	5 969	–	–	1 492	(1 492)	–	
Electricity	RM COR Emergency ELEC MV Substations MV Network Equipment	RM019	Operational			1.1 Sustainable provision &			Wolseley				48	48	–	–	12	(12)	–	
Electricity	RM COR Emergency ELEC HV Substations MV Substation Equipment	RM012	Operational			1.1 Sustainable provision &			Whole of the Municipality				250	250	–	–	62	(62)	–	
Electricity	Typical Workstreams Master Plan	TW200	Operational			1.1 Sustainable provision &			Whole of the Municipality				69	69	–	–	17	(17)	–	
Electricity	RM COR Emergency ELEC LV Networks LV Conductors	RM032	Operational			1.1 Sustainable provision &			Tulbagh				15	15	–	–	4	(4)	–	
Electricity	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				776	776	25	37	194	(157)	-81%	

R thousand												2025/26	Budget Year 2026/27							
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Electricity	RM COR Emergency ELEC LV Networks Electricity Meters	RM035	Operational			1.1 Sustainable provision &			Tulbagh				34	34	–	33	8	25	292%	
Electricity	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			N'duli				(12)	(12)	–	(0)	(3)	3	-91%	
Electricity	RM COR Emergency ELEC MV Networks MV Transformers	RM039	Operational			1.1 Sustainable provision &			Ceres				51	51	2	2	13	(11)	-86%	
Electricity	RM COR Emergency ELEC MV Networks MV Conductors	RM031	Operational			1.1 Sustainable provision &			Ceres				2	2	–	–	0	(0)	–	
Electricity	RM COR Emergency ELEC LV Networks Electricity Meters	RM035	Operational			1.1 Sustainable provision &			N'duli				330	330	–	25	82	(57)	-69%	
Electricity	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				(14 927)	(14 927)	(2 514)	(6 897)	(3 732)	(3 165)	85%	
Electricity	RM COR Planned Roads Pavements	RM091	Operational			1.1 Sustainable provision &			Whole of the Municipality				389	370	333	333	93	241	260%	
Electricity	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				–	–	(125)	(363)	–	(363)		
Electricity	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				–	–	99	116	–	116		
Electricity	RM PREV Interval Based ELEC MV Substations Electricity Bulk Meters	RM006	Operational			1.1 Sustainable provision &			Wolseley				36	36	–	–	9	(9)	–	
Electricity	RM COR Emergency ELEC LV Networks Public Lighting	RM033	Operational			1.1 Sustainable provision &			Wolseley				15	15	–	–	4	(4)	–	
Electricity	RM COR Emergency ELEC LV Networks Public Lighting	RM033	Operational			1.1 Sustainable provision &			Tulbagh				15	15	–	–	4	(4)	–	
Finance	MUNICIPAL INCOME ITEMS	INC001	Operational			2.2 Ensure financial viability			Whole of the Municipality				(176 687)	(176 687)	(8 010)	(70 932)	(44 172)	(26 760)	61%	
Finance	Property Rates Rebate - Discretionary	TW101	Operational			2.2 Ensure financial viability			Whole of the Municipality				8 140	8 140	(1)	(2)	2 035	(2 037)	-100%	
Finance	Property Rates Rebate - Indigent Owners	TW096	Operational			2.2 Ensure financial viability			Whole of the Municipality				3 968	3 968	33	114	992	(878)	-88%	
Finance	Municipal Running Cost	MR001	Operational			2.2 Ensure financial viability			Whole of the Municipality				32 252	35 197	2 940	11 775	8 799	2 975	34%	
Finance	Typical Work Streams EPWP Project	TW111	Operational			2.2 Ensure financial viability			Whole of the Municipality				2 090	2 090	234	669	523	147	28%	
Finance	RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111	Operational			2.2 Ensure financial viability			Whole of the Municipality				33	33	–	1	8	(8)	-93%	
Finance	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Operational			2.2 Ensure financial viability			Whole of the Municipality				2	2	–	–	0	(0)	–	
Finance	Municipal Running Cost Vehicles Financial Services	MRVEH02	Operational			2.2 Ensure financial viability			Whole of the Municipality				278	278	25	69	69	(0)	-0%	
Finance	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Operational			2.2 Ensure financial viability			Whole of the Municipality				20	20	–	–	5	(5)	–	
Finance	Typical Work Streams Meter Conversion and Replacement	TW203	Operational			2.2 Ensure financial viability			Whole of the Municipality				208	208	–	–	52	(52)	–	
Fire Fighting and Protection	RM PREV Interval Based MACH Machinery and Equipment	RM052	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				24	24	–	–	6	(6)	–	
Fire Fighting and Protection	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				11	11	–	0	3	(3)	-96%	
Fire Fighting and Protection	RM COR Emergency MACH Machinery and Equipment	RM053	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				106	106	–	–	26	(26)	–	
Fire Fighting and Protection	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				13 930	14 080	899	2 415	3 520	(1 106)	-31%	
Fire Fighting and Protection	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				990	990	40	118	247	(130)	-52%	
Fire Fighting and Protection	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(8)	(8)	(3)	(4)	(2)	(1)	71%	
Fire Fighting and Protection	Typical Work Streams Public Protection and Safety	TW064	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				3	3	–	–	1	(1)	–	
Fire Fighting and Protection	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				459	459	14	18	115	(97)	-84%	
Fire Fighting and Protection	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				2 068	2 068	44	127	517	(391)	-76%	
Fire Fighting and Protection	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				24	24	–	–	6	(6)	–	
Fire Fighting and Protection	RM COR Emergency OTHER Operational Buildings Municipal OfficesBuildings	RM062	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				2	2	–	2	0	1	274%	
Fleet Management	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				5 155	5 145	336	984	1 286	(302)	-23%	
Fleet Management	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				(5 462)	(5 462)	–	–	(1 365)	1 365	–	
Fleet Management	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				207	207	7	20	52	(32)	-61%	
Fleet Management	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				101	101	7	21	25	(4)	-16%	
Governance Function	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				6 535	6 535	358	967	1 634	(667)	-41%	
Housing	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(12 428)	(12 428)	(14)	(45)	(3 107)	3 062	-99%	
Housing	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				46	46	2	2	12	(10)	-87%	
Housing	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				18 683	18 695	474	1 273	4 674	(3 401)	-73%	
Housing	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				236	224	17	36	56	(20)	-36%	
Housing	RM COR Emergency OTHER Housing Social HousingBuildings	RM063	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				449	449	43	293	112	181	161%	
Housing	Typical Work Streams Housing Projects	TW037	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				10	10	–	–	2	(2)	–	
Housing	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				14	14	–	–	4	(4)	–	
Housing	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				–	–	77	229	–	229		
Housing	RM COR Emergency COMM Community Facilities Public Ablution FacilitiesBuildings	RM055	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				0	0	–	–	0	(0)	–	
Human Resources	MUNICIPAL INCOME ITEMS	INC001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				(747)	(747)	–	(39)	(187)	147	-79%	
Human Resources	Typical Work Streams Workshops, Seminars and Subject Matter Training	TW017	Operational			2.1 Support Institutional Trai			Whole of the Municipality				1 462	1 462	2	304	366	(61)	-17%	
Human Resources	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				29 828	29 848	2 035	6 104	6 815	(711)	-10%	
Informal Settlements	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				28	28	0	5	7	(2)	-25%	
Information Technology	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				6 515	6 515	392	817	1 629	(812)	-50%	
Information Technology	RM COR Emergency COMP Computer Equipment	RM064	Operational			2.1 Support Institutional Trai			Whole of the Municipality				151	151	25	25	38	(13)	-34%	
Legal Services	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				3 635	3 635	291	731	909	(178)	-20%	
Libraries and Archives	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				156	156	92	187	39	148	380%	
Libraries and Archives	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			N'duli				(6 859)	(6 859)	–	–	(1 715)	1 715	–	
Libraries and Archives	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(12 529)	(12 529)	(13)	(32)	(3 132)	3 100	-99%	
Libraries and Archives	Typical Work Streams Library Programmes	TW036	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				5	5	–	–	1	(1)	–	
Libraries and Archives	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				14 377	14 377	1 133	3 310	3 594	(284)	-8%	
Libraries and Archives	RM COR Planned LIB Libraries	RM114	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				13	13	–	–	3	(3)	–	
Libraries and Archives	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	6	16	–	16		
Licensing and Regulation	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				8	8	–	–	2	(2)	–	
Licensing and Regulation	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(155)	(155)	(3)	(14)	(39)	25	-63%	
Marketing, Customer Relations, Publicity and M	MUNICIPAL INCOME ITEMS	INC001	Operational			2.3 To maintain and strength			Whole of the Municipality				(6)	(6)	–	–	(2)	2	–	
Marketing, Customer Relations, Publicity and M	Municipal Running Cost	MR001	Operational			2.3 To maintain and strength			Whole of the Municipality				6 308	6 260	449	1 323	1 565	(242)	-15%	
Marketing, Customer Relations, Publicity and M	Typical Work Streams EPWP Project	TW111	Operational			2.3 To maintain and strength			Whole of the Municipality				15	15	3	11	4	7	192%	
Mayor and Council	Typical Work Streams Special Events and Functions	TW054	Operational			2.1 Support Institutional Trai			Whole of the Municipality				283	283	(0)	19	71	(52)	-74%	
Mayor and Council	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				18 422	18 422	1 368	4 146	4 605	(459)	-10%	
Mayor and Council	MUNICIPAL INCOME ITEMS	INC001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				(35)	(35)	(2)	(8)	(9)	1	-10%	
Mayor and Council	RM PREV INTERVAL BASED Transport Assets - Corporate Services	RM112	Operational			2.1 Support Institutional Trai			Whole of the Municipality				1	1	–	–	0	(0)	–	
Mayor and Council	Municipal Running Cost Vehicles Corporate Services	MRVEH03	Operational			2.1 Support Institutional Trai			Whole of the Municipality				3	3	1	1	1	0	59%	
Municipal Manager, Town Secretary and Chief E	MUNICIPAL INCOME ITEMS	INC001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				–	–	0	1	–	1		
Municipal Manager, Town Secretary and Chief E	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				16 692	16 695	1 501	4 460	4 174	286	7%	
Municipal Manager, Town Secretary and Chief E	Typical Work Streams EPWP Project	TW111	Operational			2.1 Support Institutional Trai			Tulbagh				1 192	1 192	18	58	298	(240)	-81%	
Municipal Manager, Town Secretary and Chief E	Typical Work Streams EPWP Project	TW111	Operational			2.1 Support Institutional Trai			Whole of the Municipality				556	556	100	287	139	148	107%	
Municipal Manager, Town Secretary and Chief E	RM COR Emergency COMP Computer Equipment	RM064	Operational			2.1 Support Institutional Trai			Whole of the Municipality				1	1	–	–	0	(0)	–	
Municipal Manager, Town Secretary and Chief E	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Tulbagh				116	116	–	–	29	(29)	–	
Municipal Manager, Town Secretary and Chief E	Typical Work Streams Special Events and Functions	TW054	Operational			2.1 Support Institutional Trai			Whole of the Municipality				7	7	–	–	2	(2)	–	
Police Forces, Traffic and Street Parking Contro	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				47 864	47 604	2 929	8 522	11 901	(3 379)	-28%	
Police Forces, Traffic and Street Parking Contro	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(18 422)	(18 449)	(3 359)	(8 032)	(4 606)	(3 427)	74%	
Police Forces, Traffic and Street Parking Contro	RM COR Planned FURN Furniture and Office Equipment	RM075	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				8	8	–	–	2	(2)	–	
Police Forces, Traffic and Street Parking Contro	Typical Work Streams Public Protection and Safety	TW064	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				–	4 070	1 155	3 170	1 018	2 152	212%	
Police Forces, Traffic and Street Parking Contro	RM COR Emergency MACH Machinery and Equipment	RM053	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				13	13	5	5	3	2	69%	
Police Forces, Traffic and Street Parking Contro	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1 864	1 864	179	453	466	(13)	-3%	
Police Forces, Traffic and Street Parking Contro	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				154	154	18	24	39	(14)	-37%	
Police Forces, Traffic and Street Parking Contro	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				19	19	–	–	5	(5)	–	
Police Forces, Traffic and Street Parking Contro	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	3	9	–	9		
Police Forces, Traffic and Street Parking Contro	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				91	91	2	11	23	(11)	-50%	
Project Management Unit	Municipal Running Cost	MR001	Operational			2.1 Support Institutional Trai			Whole of the Municipality				3 129	3 133	288	865	782	83	11%	
Property Services	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1 177	1 177	31	119	294	(175)	-60%	
Property Services	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				0	0	–	–	0	(0)	–	
Property Services	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				299	299	892	2 522	75	2 447	3272%	
Public Toilets	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				2 188	2 188	171	503	547	(44)	-8%	
Public Toilets	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				95	95	–	–	24	(24)	–	
Public Toilets	RM COR Emergency SEWER Toilet Facilities Communal Sanitation	RM040	Operational			1.1 Sustainable provision &			Whole of the Municipality				142	142	2	5	35	(30)	-85%	
Recreational Facilities	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				21 504	21 504	1 164	3 260	5 376	(2 116)	-39%	
Recreational Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(7 884)	(7 884)	(402)	(914)	(1 971)	1 057	-54%	
Recreational Facilities	RM COR Planned COMM Sport and Recreation Facilities Outdoor FacilitiesCivil Struc	RM073	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1	1	–	–	0	(0)	–	
Recreational Facilities	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				273	273	26	47	68	(21)	-31%	
Recreational Facilities	RM COR Planned COMM Community Facilities HallsBuildings	RM068	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				175	175	–	–	44	(44)	–	
Recreational Facilities	RM COR Planned COMM Sport and Recreation Facilities Indoor FacilitiesBuildings	RM071	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				88	88	–	–	22	(22)	–	
Recreational Facilities	RM COR Emergency MACH Machinery and Equipment	RM053	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				42	42	–	–	11	(11)	–	
Recreational Facilities	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1 146	1 146	59	169	287	(118)	-41%	
Recreational Facilities	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				1 008	1 008	121	268	252	16	6%	
Recreational Facilities	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				39	39	–	1	10	(8)	-85%	
Recreational Facilities	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	102	299	–	299		
Recreational Facilities	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Ceres				(666)	(666)	(6)	(8)	(167)	158	-95%	
Roads	RM COR Planned Road Furniture Traffic Signs	RM103	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 769	1 769	281	327	442	(116)	-26%	
Roads	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				121	121	8	15	30	(15)	-51%	
Roads	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				15 215	14 279	918	2 469	3 570	(1 100)	-31%	
Roads	RM COR Planned Roads Pavements	RM091	Operational			1.1 Sustainable provision &			Whole of the Municipality				6 836	3 904	1 594	2 055	976	1 079	111%	

R thousand												2025/26	Budget Year 2026/27						
Function	Project Description	Project Number	Type	MTDP Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Roads	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				(9 373)	(9 373)	(8)	(8)	(2 343)	2 335	-100%	
Roads	Typical Work Streams Disaster Management	TW042	Operational			1.1 Sustainable provision &			Ward 11				–	1 000	–	–	250	(250)	–	
Roads	Typical Work Streams Disaster Management	TW042	Operational			1.1 Sustainable provision &			Ward 3				–	2 332	53	140	583	(443)	-76%	
Roads	Typical Work Streams Disaster Management	TW042	Operational			1.1 Sustainable provision &			Ward 8				–	510	454	454	128	327	256%	
Roads	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				969	969	90	218	242	(25)	-10%	
Roads	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				1	1	–	–	0	(0)	–	
Roads	Typical Work Streams EPWP Project	TW111	Operational			1.1 Sustainable provision &			Whole of the Municipality				–	16	–	–	4	(4)	–	
Sewerage	RM COR Planned Reticulation Civil Structures	RM098	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 788	1 488	434	538	372	166	45%	
Sewerage	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				40 144	39 574	1 242	3 781	9 894	(6 113)	-62%	
Sewerage	RM COR Planned Reticulation Pipe Work	RM099	Operational			1.1 Sustainable provision &			Whole of the Municipality				136	136	–	–	34	(34)	–	
Sewerage	RM Cor Planned Reticulation Pipe Bridges	RM100	Operational			1.1 Sustainable provision &			Whole of the Municipality				286	286	19	27	71	(45)	-63%	
Sewerage	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				(77 065)	(77 065)	(4 197)	(21 374)	(19 266)	(2 108)	11%	
Sewerage	RM COR Emergency Waste Water Treatment Electrical Equipment	RM097	Operational			1.1 Sustainable provision &			Whole of the Municipality				265	265	16	31	66	(35)	-53%	
Sewerage	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				200	200	23	34	50	(16)	-33%	
Sewerage	RM COR Planned Waste Water Treatment Works	RM108	Operational			1.1 Sustainable provision &			Whole of the Municipality				179	179	32	42	45	(3)	-6%	
Sewerage	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 095	1 095	46	386	274	112	41%	
Sewerage	Revenue Cost of Free Services - Waste Water Management	TW093	Operational			1.1 Sustainable provision &			Whole of the Municipality				12 542	12 542	1 199	3 463	3 136	327	10%	
Sewerage	RM COR Planned Reticulation Municipal Service Connection	RM101	Operational			1.1 Sustainable provision &			Whole of the Municipality				866	600	226	281	150	131	88%	
Sewerage	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				(114)	(114)	34	55	(29)	83	-291%	
Sewerage	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				–	–	314	1 076	–	1 076		
Sewerage	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				–	–	(83)	(248)	–	(248)		
Sewerage	RM COR Emergency Waste Water Treatment Earthworks	RM096	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 024	1 024	287	787	256	531	207%	
Sewerage	RM COR Emergency Waste Water Treatment Works	RM107	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 120	825	–	–	206	(206)	–	
Solid Waste Disposal (Landfill Sites)	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				33 024	33 024	664	1 360	8 256	(6 896)	-84%	
Solid Waste Disposal (Landfill Sites)	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				–	–	6	14	–	14		
Solid Waste Removal	Revenue Cost of Free Services - Waste Management	TW092	Operational			1.1 Sustainable provision &			Whole of the Municipality				11 418	11 418	1 177	3 390	2 854	536	19%	
Solid Waste Removal	RM COR Planned OTHER Operational Buildings Municipal OfficesBuildings	RM074	Operational			1.1 Sustainable provision &			Whole of the Municipality				71	71	–	–	18	(18)	–	
Solid Waste Removal	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				45 800	45 800	1 902	5 680	11 450	(5 770)	-50%	
Solid Waste Removal	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 782	1 782	107	226	446	(219)	-49%	
Solid Waste Removal	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				(66 110)	(66 110)	(4 368)	(13 466)	(16 528)	3 061	-19%	
Solid Waste Removal	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				3 993	3 993	551	1 274	998	276	28%	
Solid Waste Removal	Typical Work Streams Special Events and Functions	TW054	Operational			1.1 Sustainable provision &			Whole of the Municipality				–	5	–	1	1	(0)	-30%	
Solid Waste Removal	Typical Work Streams Education Programme: Litter	TW028	Operational			1.1 Sustainable provision &			Whole of the Municipality				261	256	241	740	64	676	1056%	
Solid Waste Removal	Typical Work Streams EPWP Project	TW111	Operational			1.1 Sustainable provision &			Whole of the Municipality				116	144	–	–	36	(36)	–	
Solid Waste Removal	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				(1 047)	(1 047)	(95)	(286)	(262)	(25)	9%	
Solid Waste Removal	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				(884)	(884)	(40)	(117)	(221)	104	-47%	
Sports Grounds and Stadiums	Municipal Running Cost	MR001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				10 495	10 345	808	2 201	2 586	(385)	-15%	
Sports Grounds and Stadiums	MUNICIPAL INCOME ITEMS	INC001	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				(154)	(154)	(10)	(41)	(39)	(3)	7%	
Sports Grounds and Stadiums	Typical Workstreams Spaces for Sport	TW067	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				792	812	53	97	203	(106)	-52%	
Sports Grounds and Stadiums	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				447	447	47	133	112	21	19%	
Sports Grounds and Stadiums	RM COR Emergency COMM Sport and Recreation Facilities Outdoor FacilitiesBuilding	RM060	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				131	131	–	–	33	(33)	–	
Sports Grounds and Stadiums	Typical Work Streams Special Events and Functions	TW054	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				–	20	2	16	5	11	216%	
Sports Grounds and Stadiums	RM PREV INTERVAL BASED Transport Assets - Community Services	RM110	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				10	10	–	3	3	(0)	-1%	
Sports Grounds and Stadiums	Municipal Running Cost Vehicles Community Services	MRVEH01	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				56	56	–	0	14	(14)	-97%	
Sports Grounds and Stadiums	Typical Work Streams EPWP Project	TW111	Operational			3.1 Provide & maintain facilit			Whole of the Municipality				426	426	56	113	107	7	6%	
Sports Grounds and Stadiums	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			3.1 Provide & maintain facilit			Administrative or Head Office (Including Satellite Offices)				–	–	21	63	–	63		
Storm Water Management	RM COR Planned Storm water Conveyance Civil Structures	RM104	Operational			1.1 Sustainable provision &			Whole of the Municipality				0	0	–	–	–	–	–	
Storm Water Management	RM COR Planned Storm water Conveyance Pipework	RM106	Operational			1.1 Sustainable provision &			Whole of the Municipality				35	35	1	1	9	(8)	-90%	
Storm Water Management	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				7 634	7 634	450	1 291	1 909	(617)	-32%	
Storm Water Management	RM COR Planned Storm water Conveyance Drainage	RM105	Operational			1.1 Sustainable provision &			Whole of the Municipality				46	46	–	6	11	(6)	-49%	
Storm Water Management	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				28	28	1	2	7	(5)	-76%	
Storm Water Management	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				15	15	–	–	4	(4)	–	
Street Cleaning	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				–	(5 000)	–	–	(1 250)	1 250	–	
Street Cleaning	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				109	109	2	7	27	(20)	-73%	
Street Cleaning	Typical Work Streams EPWP Project	TW111	Operational			1.1 Sustainable provision &			Whole of the Municipality				–	4 371	–	–	1 093	(1 093)	–	
Street Lighting and Signal Systems	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				3 776	3 755	1 613	2 015	939	1 076	115%	
Street Lighting and Signal Systems	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				8 503	8 503	820	2 185	2 126	59	3%	
Supply Chain Management	Municipal Running Cost	MR001	Operational			2.2 Ensure financial viability			Whole of the Municipality				11 911	11 911	967	2 804	2 978	(174)	-6%	
Supply Chain Management	Municipal Running Cost Vehicles Financial Services	MRVEH02	Operational			2.2 Ensure financial viability			Whole of the Municipality				17	17	–	–	4	(4)	–	
Supply Chain Management	MUNICIPAL INCOME ITEMS	INC001	Operational			2.2 Ensure financial viability			Whole of the Municipality				(95)	(95)	(3)	(6)	(24)	18	-73%	
Supply Chain Management	RM PREV INTERVAL BASED Transport Assets - Financial Services	RM111	Operational			2.2 Ensure financial viability			Whole of the Municipality				4	4	2	2	1	1	125%	
Tourism	Municipal Running Cost	MR001	Operational			2.3 To maintain and strength			Whole of the Municipality				1 103	1 150	–	96	287	(192)	-67%	
Town Planning, Building Regulations and Enforc	Municipal Running Cost	MR001	Operational			4.2 Create an enabling envirc			Whole of the Municipality				9 012	9 012	594	1 896	2 253	(357)	-16%	
Town Planning, Building Regulations and Enforc	MUNICIPAL INCOME ITEMS	INC001	Operational			4.2 Create an enabling envirc			Whole of the Municipality				(2 127)	(2 127)	(402)	(809)	(532)	(277)	52%	
Valuation Service	Municipal Running Cost	MR001	Operational			2.2 Ensure financial viability			Whole of the Municipality				1 069	969	42	126	242	(117)	-48%	
Waste Water Treatment	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				3	2	–	–	0	(0)	–	
Water Distribution	Cost of Free Basic Services - Water (6 kl per household per month)	TW088	Operational			1.1 Sustainable provision &			Whole of the Municipality				892	892	357	1 032	223	809	363%	
Water Distribution	Revenue Cost of Free Services - Water	TW094	Operational			1.1 Sustainable provision &			Whole of the Municipality				3 460	3 460	0	1	865	(864)	-100%	
Water Distribution	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				43 826	43 826	2 990	6 687	10 866	(4 179)	-38%	
Water Distribution	RM PREV Planned Condition Based Dams & Weirs land	RM080	Operational			1.1 Sustainable provision &			Whole of the Municipality				1 359	1 009	111	125	252	(127)	-50%	
Water Distribution	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Whole of the Municipality				(77 624)	(78 039)	(5 969)	(17 062)	(19 406)	2 344	-12%	
Water Distribution	Municipal Running Cost Vehicles Technical Services	MRVEH04	Operational			1.1 Sustainable provision &			Whole of the Municipality				913	913	161	272	228	44	19%	
Water Distribution	Typical Work Streams Alien and Invasive Trees	TW049	Operational			1.1 Sustainable provision &			Tulbagh				63	63	–	–	16	(16)	–	
Water Distribution	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Whole of the Municipality				(979)	(979)	(135)	(368)	(245)	(123)	50%	
Water Distribution	Typical Work Streams EPWP Project	TW111	Operational			1.1 Sustainable provision &			Whole of the Municipality				3 142	3 142	53	140	785	(645)	-82%	
Water Distribution	RM PREV INTERVAL BASED Transport Assets - Technical Services	RM113	Operational			1.1 Sustainable provision &			Whole of the Municipality				294	294	4	9	74	(65)	-88%	
Water Distribution	RM COR Emergency Boreholes Electrical	RM083	Operational			1.1 Sustainable provision &			Whole of the Municipality				200	200	–	–	50	(50)	–	
Water Distribution	RM COR Emergency Pump stations Electrical Equipment	RM087	Operational			1.1 Sustainable provision &			Whole of the Municipality				0	0	–	–	–	–	–	
Water Distribution	Municipal Departmental Charges & Recoveries	MUNCOST	Operational			1.1 Sustainable provision &			Administrative or Head Office (Including Satellite Offices)				–	–	2	6	–	6		
Water Distribution	RM COR Emergency Distribution Pipe Work	RM109	Operational			1.1 Sustainable provision &			Whole of the Municipality				127	127	–	126	32	94	296%	
Water Distribution	RM COR Emergency Bulk Mains Pipe Work	RM084	Operational			1.1 Sustainable provision &			Whole of the Municipality				28	28	–	28	7	21	300%	
Water Distribution	RM COR Emergence Boreholes Mechanical	RM082	Operational			1.1 Sustainable provision &			Whole of the Municipality				131	131	–	–	33	(33)	–	
Water Distribution	RM COR Emergency Water Treatment Mechanical Equipment	RM090	Operational			1.1 Sustainable provision &			Whole of the Municipality				131	131	–	–	33	(33)	–	
Water Storage	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				3 321	3 521	43	2 019	880	1 139	129%	
Water Storage	MUNICIPAL INCOME ITEMS	INC001	Operational			1.1 Sustainable provision &			Tulbagh				(9 961)	(9 961)	–	–	(2 490)	2 490	–	
Water Treatment	Municipal Running Cost	MR001	Operational			1.1 Sustainable provision &			Whole of the Municipality				336	336	11	43	84	(41)	-48%	
Parent operational expenditure												–	–	**(710)**	**21 266**	**(109 294)**	**(807)**	**(108 487)**	**0**	–
Total Operational expenditure														**(710)**	**21 266**	**(109 294)**	**(807)**	**(108 487)**	**0**	–

Summary of Budget Virements for the Quarter Ended : September 2026

Show through quarter	Q1		
Municipal Vote	**Q1**	**Total**	**Net Movement**
Financial Services	(619 846)	(619 846)	FROM()
Community Services	3 200 099	3 200 099	To
Corporate Services	(3 980 154)	(3 980 154)	FROM()
Technical Services	1 396 796	1 396 796	To
Municipal Manager	3 105	3 105	To
	-	-	

Cost Savings Disclosures — year-to-date through Q1

Later quarters are blank. Prior-year YTD is fixed: align it to the selected quarter before comparing savings.

Measures	Adj Budget	Q1				Total YTD	Prev Year Total YTD	Savings
Use of Consultants	15 542 525	3 192 356,58				3 192 356,58	2 801 821	- 390 536
Vehicles used for political office bearers	3 886	1 128,00				1 128,00	1 332	204
Travel and subsitence	734 704	167 930,33				167 930,33	167 169	- 761
Domestic Accommodation	292 000	31 006,07				31 006,07	14 180	- 16 826
Sponsorships, events and catering	2 975 132	595 312,08				595 312,08	324 871	- 270 441
Communication	3 406 103	491 469,27				491 469,27	345 321	- 146 149
Other Related Expenditure Items	3 468 419	422 828,90				422 828,90	355 170	- 67 659
TOTAL	**26 422 769**	**4 902 031,23**				**4 902 031,23**	**4 009 864**	**- 892 167**

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

WITZENBERG MUNICIPALITY

SUMMARY BY INVESTMENT INSTITUTION

Institution	30 September 2026	
	R	
ABSA Bank Ltd	0.00	0.00%
Development Bank of SA	0.00	0.00%
First National Bank	15,000,000.00	100.00%
Imperial Bank Ltd	0.00	0.00%
Investec Bank Ltd	0.00	0.00%
Land and Agricutural Bank of SA	0.00	0.00%
Nedbank Ltd	0.00	0.00%
Sanlam Capital Market Ltd	0.00	0.00%
Standard Bank of SA Ltd	0.00	0.00%
Total	**R 15,000,000.00**	

SUMMARY BY INVESTMENT PURPOSE

Investment Purpose	30 September 2026	
	R	
Unutilised receipts	15,000,000.00	100.00%
Capital Replacement Reserve (CRR)	0.00	0.00%
Provisions	0.00	0.00%
Consumer deposits	0.00	0.00%
	0.00	0.00%
	0.00	0.00%
	0.00	0.00%
	0.00	0.00%
Total	**R 15,000,000.00**	

Investment Actions	30 September 2026	
	R	p
Opening balance	0.00	
Investment withdrawals	0.00	
Cost	0.00	
Transfers	0.00	
Investment made	15,000,000.00	
Interest capitalised	0.00	
Closing balance	**R 15,000,000.00**	

Test	TRUE	
Test 1	R 0.00	0.00%
Test 2	R 0.00	0.00%
Test 3	R 0.00	

NCILIATION BETWEEN REGISTER AND VOTES	
Balance of Investments according to M	R 15,000,000.00
Difference	R 0.00
RECONCILING ITEMS	R 0.00
Interest accured	
Nedbank	
ABSA	
Standard bank	
E N B	
Correction of Journals	
ABSA	
Adjustments to interest by account number:	
03/7881032766/	
Withdrawals not yet received:	
Standard bank	
Unsolved journals	
Bank charges (First)	
Incorrect allocation of receipts	

MUNICIPALITY WITZENBERG
Report: Withdrawals from Municipal Bank Accounts
Quarter ending June 2026
Report in terms section 11 (4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Q1	Q2	Q3	Q4	Total YTD Movement
11(1)(b)	Expenditure authorised in terms of section 26(4)_(Expenditure before annual budget is approved) Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor	-	-			-
11(1) (c)	may approve emergency or other exceptional circumstances expenditure	-	-			-
11(1)(d)	Section 12 withdrawals (Relief, charitable, trust or other funds withdrawals)	-	-			-
11(1) e(i)	Money collected on behalf of organ of state:					-
	VAT	-	-	-	-	-
	Agency fees, for example motor registration, drivers licence, etc.			0	0	-
11(1) e(ii)	Insurance received by the Municipality on behalf of organ of state	-	-	-	-	-
11(1) (f)	Refund of money incorrectly paid into bank account	34 329	-	-	-	34 329
11(1) (g)	Refund of guarantees, sureties & security deposits	- 282 956	-	-	-	- 282 956
				0	0	-
11(1) (h)	Cash management and investment purposes			0	0	-
	- Realised	-	-	-	-	-
	- Made	15 000 000	-	-	-	15 000 000
		14 751 373	**-**	**-**	**-**	**14 751 373**

WITZENBERG MUNICIPALITY

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

Report in terms of Section 66 of the MFMA

MFMA Section	Item Description	Original Budget	Amended Budget	Year to Date Total	% Spent to Date
Staff Benefits					
66(a)	Salaries and Wages	219 182 581	222 085 847	52 254 892	24%
66(b)	Contribution to pension funds and medical aid	54 512 271	54 512 271	12 973 997	24%
66(c)	Travel, accomodation and subsistence	944 841	980 704	185 136	19%
66(d)	Housing Benefits and allowances	1 491 532	1 491 532	308 379	21%
66(e)	Overtime	37 426 281	37 426 281	8 515 199	23%
66(f)	Loans and advances	-	-	-	
66(g)	Other type of benefit or allowances related to staff	11 234 854	11 263 237	2 821 940	25%
	Sub-Total (Staff Benefits)	**324 792 360**	**327 759 872**	**77 059 543**	**24%**
Councillor Benefitss					
MAY	Mayor	1 170 191	1 170 191	232 518	20%
DM	Deputy Mayor	731 109	731 109	182 245	25%
SP	Speaker	566 675	566 675	188 814	33%
MCM	Mayroll Committee members	2 735 703	2 735 703	725 294	27%
S79	Section 79 committee chairperson	-	-	196 650	
CLLR	Other Councillors	7 001 483	7 001 483	1 242 663	18%
MED	Medical aid contributions	-	-	-	
PEN	Pension fund contributions	1 552 390	1 552 390	342 496	22%
WARD	Ward Committee Allowance	1 283 230	1 283 230	343 000	27%
	Sub-Total (Councillors Beefits)	**15 040 781**	**15 040 781**	**3 453 681**	**23%**

WITZENBERG MUNICIPALITY

ORGANISATIONAL PERFORMANCE MANAGEMENT
SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

REPORT ON STRATEGIC / TOP LAYER RESULTS

2026/27

QUARTER 1 (Jul 2026 - Sep 2026)

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

IMPORTANT – PRELIMINARY AND UNAUDITED RESULTS

The first-quarter results in this Section 52(d) report are preliminary and unaudited, based on information available at compilation. In line with MFMA Circular 13, they support in-year monitoring, early identification of underperformance and timely corrective action. They do not constitute final audited results.

Results remain subject to verification, review and applicable audit processes. Corrections must be supported by evidence, approved, recorded in the performance correction register and reconciled to the original quarterly report and final Annual Performance Report.

Management remains responsible for ensuring that information is complete, accurate and supported by evidence when reported.

KEY PERFORMANCE AREA:	Essential Services
STRATEGIC OBJECTIVE:	Sustainable provision & maintenance of basic infrastructure

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
WS1.11a	Number of new formal sewer connections meeting minimum standards	Definition: New municipal sanitation connections serving formal consumer installations and meeting basic sanitation standards: a sewer-connected flush toilet, septic-tank flush toilet or ventilated improved pit latrine. Formula: Count qualifying new formal sanitation connections completed from 1 July to the reporting date.	55	2	**3**
WS2.11a	Number of new formal water connections meeting minimum standards	Definition: New municipal water connections serving formal properties, with piped water inside the dwelling/institution or within the formal erf, meeting the minimum service standard. Formula: Count qualifying new formal water connections completed from 1 July to the reporting date.	55	2	**5**
WS4.1	Percentage of drinking water samples complying to SANS241	Definition: Drinking-water sample tests that meet the applicable SANS 241 determinant limits, as a proportion of all qualifying sample tests. Use a consistent sampling basis and the municipal water-quality procedure. Formula: (Compliant SANS 241 sample tests / Total sample tests undertaken) × 100.	98%	98%	**100%**
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	Definition: The share of system input water that earns no revenue: unbilled authorised consumption plus apparent losses and real physical losses. Formula: [(System input volume − Billed authorised consumption) / System input volume] × 100.	39%	39%	**39%**
WS5.2	Total water losses	Definition: Apparent and real water losses expressed as litres lost per service connection per day. Authorised consumption includes both billed and unbilled authorised water. Formula: [(Annual system input volume − Annual authorised consumption), in m^3 × 1,000] / (365 × Number of service connections).	20%	Annual Target	
EE1.11	Number of dwellings provided with connections to mains electricity supply by the municipality	Definition: New residential electricity supply points installed and energised by the municipality. A completed, energised dwelling connection is counted; applications or unfinished installations are excluded. Formula: Count new residential supply points energised by the municipality, financial year to date.	55	2	**47**
EE1.13	Percentage of valid customer applications for new electricity connections processed in terms of municipal service standards	Definition: Completed, valid electricity-connection applications processed within the applicable municipal service timeframe. An application becomes valid when a quotation has been supplied and the applicant has paid; timing ends at the final connection. Formula: (Valid applications completed within the municipal service standard / All valid applications completed) × 100.	95%	95%	**100%**
EE4.4	Percentage total electricity losses	Definition: Electricity purchased but not accounted for in electricity sales, covering technical and non-technical energy losses. Non-payment of a billed account is not an electricity loss. Formula: [(Electricity purchased in kWh − Electricity sold in kWh) / Electricity purchased in kWh] × 100.	10%	Annual Target	
FinInc28	Number of accounts for refuse removal as per Refuse Removal Schedule. Planned periodic removal.	Definition: Active municipal accounts receiving planned periodic refuse removal under the approved Refuse Removal Schedule. Include every qualifying account/property type, not only residential accounts. Formula: Count qualifying active accounts in the SAMRAS/billing extract at the reporting date.	12065	12065	**13051**
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	Definition: The proportion of surfaced municipal road-lane length, classes 3–5, resurfaced and resealed during the financial year. Length is measured per lane, consistently for numerator and denominator. Formula: (Road-lane km resurfaced/resealed year to date / Total surfaced municipal road-lane km at the start of the financial year) × 100.	2%	0,0%	**0,0%**
TR6.13	KMs of new municipal road network	Definition: New municipal road-network length completed during the financial year, including surfaced and unsurfaced roads. Measure network length rather than lane length. Formula: New surfaced road-network km completed + New unsurfaced road-network km completed, year to date.	0	0	**0**

KEY PERFORMANCE AREA:	Essential Services
STRATEGIC OBJECTIVE:	Provide for the needs of informal settlements through improved services

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
WS1.11b	Number of new informal sanitation connections meeting minimum standards	Definition: New municipal sanitation connections to informal/communal toilet facilities that meet basic sanitation standards, as the informal component of the locally split WS1.11 indicator. Formula: Count qualifying new informal/communal sanitation connections completed from 1 July to the reporting date.	3	0	**0**
WS2.11b	Number of new informal water connections meeting minimum standards	Definition: New municipal water connections to public/communal taps serving informal areas and meeting the minimum standard, including the communal-standpipe access requirement of less than 200 m. Formula: Count qualifying new informal/communal water connections completed from 1 July to the reporting date.	3	0	**0**
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	Definition: Households in demarcated informal areas with access to periodic waste removal or a household-waste skip. The approved local definition uses access within 200 m of the collection route or skip and excludes unplanned illegally occupied areas. Formula: (Households with qualifying access / Total households in the same demarcated informal areas) × 100.	95%	95%	**100%**

KEY PERFORMANCE AREA:	Governance
STRATEGIC OBJECTIVE:	Support Institutional Transformation & Development

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	Definition: Expenditure incurred on training and development interventions implementing the approved Workplace Skills Plan, relative to the budget allocated for those interventions. Formula: (Workplace Skills Plan expenditure year to date / Approved applicable Workplace Skills Plan budget) × 100.	96%	10%	**21%**
GG1.1	Percentage of municipal skills development levy recovered	Definition: The value of the municipal skills-development levy recovered during the financial year, compared with the total qualifying levy amount the municipality could recover. Formula: (Skills-development levy recovered / Total qualifying municipal skills-development levy) × 100.	100%	Annual Target	
GG1.2	Top management stability	Definition: The share of possible working days for section 56/57 top-management posts occupied by fully appointed officials with signed contracts and performance agreements. Acting-only appointments do not qualify. Formula: (Sum of qualifying occupied working days across top-management posts / Aggregate possible standard working days for those posts) × 100	80%	Annual Target	
GG1.21	Staff vacancy rate	Definition: Unfilled funded posts in the last council-approved organisational structure, as a percentage of the funded approved post base at quarter end. Include qualifying temporary and contract posts; exclude unfunded vacant posts. Formula: [(Funded approved posts − Filled posts on the same basis) / Funded approved posts] × 100.	12%	12%	**12%**
GG1.22	Percentage of vacant posts filled within 6 months.	Definition: Individually recruited, budgeted vacancies filled within six months of authorisation to recruit. A post is filled when the appointment offer is formally accepted, regardless of the eventual start date. Formula: (Posts filled within six months of authority to recruit / All posts filled) × 100.	100%	100%	**39%**
	Reason if target not achieved: Seven of 18 posts were filled within six months (38.89%). Nine of the 11 delayed appointments originated from recruitment authorised in 2024 or 2025, reflecting progress in clearing a longstanding backlog. Unsuccessful recruitment processes required re-advertising. Difficulty attracting suitable candidates meeting prescribed minimum qualifications further delayed appointments.				
	Corrected Measures: Prioritise remaining backlog vacancies through a recruitment plan with clear deadlines. HR and departments will monitor recruitment stages monthly and escalate delays before the six-month deadline. Use targeted advertising and promptly re-advertise unsuccessful processes to attract suitably qualified candidates. Track backlog and new recruitment separately to assess improvements in turnaround times.				
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	Definition: A report on employment-equity representation in the three highest management levels. The KPI result is the number of reports submitted; each report must contain the required representation percentages. Formula: KPI result = count of qualifying reports submitted. Supporting % for each target group = (Employees in that group in the three highest management levels / All employees in those levels) × 100.	4 Reports	1	**1**
GG5.11	Number of active suspensions longer than three months.	Definition: Suspension cases still active at the reporting date that began more than three months earlier and have not been resolved. Formula: Count active suspensions whose duration exceeds three months at the reporting date.	0	0	**0**

GG4.1	Percentage of councillors attending council meetings.	Definition: Actual councillor attendances at municipal council meetings, compared with all possible councillor attendances at those meetings during the reporting period. Formula: [Total councillor attendances / (Number of council meetings × Total number of councillors)] × 100.	95%	Annual Target
C2(GG)	Number of ExCo or Mayoral Executive meetings held:	Definition: Executive Committee or Mayoral Executive Committee meetings actually held by the municipality. Formula: Count qualifying ExCo/Mayoral Executive Committee meetings held from 1 July to the quarter-end reporting date.	2	
C3(GG)	Number of Council portfolio committee meetings held:	Definition: Municipal council portfolio committee meetings actually held during the reporting period. Formula: Count council portfolio committee meetings held from 1 July to the quarter-end reporting date.	8	
C4(GG)	Number of MPAC meetings held:	Definition: Municipal Public Accounts Committee meetings actually held during the reporting period. Formula: Count MPAC meetings held from 1 July to the quarter-end reporting date.	1	
C11(GG)	Number of litigation cases instituted by the municipality:	Definition: Court litigation cases instituted by the municipality during the financial year. Formula: Count distinct litigation cases initiated by the municipality from 1 July to the reporting date.	2	
C12(GG)	Number of litigation cases instituted against the municipality:	Definition: Court litigation cases instituted against the municipality during the financial year. Formula: Count distinct litigation cases initiated against the municipality from 1 July to the reporting date.	0	

KEY PERFORMANCE AREA:	Governance
STRATEGIC OBJECTIVE:	Ensure Financial Viability

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
FM7.11	Debtors payment period	Definition: The average debtor collection period, derived from net outstanding debtors in relation to revenue billed over the same year-to-date period. Formula: [(Gross debtors − Bad-debt provision) / Billed revenue year to date] × Number of days in that year-to-date period.	60	75	**54**
FM7.12	Collection rate ratio	Definition: The proportion of billed revenue collected, adjusting the movement in gross debtors for bad debts written off. Formula: [(Opening gross debtors + Billed revenue − Closing gross debtors − Bad debts written off) / Billed revenue] × 100.	93%	75%	**75%**
FM3.11	Cash/Cost coverage ratio	Definition: The number of months for which available cash and short-term investments could cover fixed monthly cash operating commitments without further revenue collection. Formula: [(Cash and cash equivalents − Unspent conditional grants − Overdraft) + Short-term investments] / Monthly fixed operating expenditure.	3	3	**2,0**
	Reason if target not achieved: Increase in Capital Expenditure from own funds in the 2025/2026 Financial year. Decrease in revenue due to storm damage. A R24m prepayment was made to Eskom for the proposed upgrade of 5 MW electricity.				
	Corrected Measures: The capital budget funded from own revenue for the 2026/27 financial year has been reduced compared to the prior year. Improved credit control.				
FM3.12	Current ratio (current assets/current liabilities)	Definition: Current assets available to cover current liabilities at the financial reporting date. Formula: Current assets / Current liabilities.	2	Annual Target	
FM4.31	Creditors payment period	Definition: The average trade-creditor payment period, derived from outstanding trade creditors relative to credit purchases of operating and capital items over the matching period. Formula: (Trade creditors outstanding / Credit purchases year to date) × Number of days in the reporting year-to-date period.	30	30	**28**
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	Definition: Average elapsed days between advertising and issuing the award letter for completed 80/20 tenders awarded in the financial year. Formula: Sum of days from advertisement to award letter for qualifying tenders / Number of qualifying 80/20 tenders awarded.	140	140	**96**
LED3.32	Percentage of municipal payments made to service providers who submitted complete forms within 30-days of invoice submission.	Definition: Payments made within 30 calendar days after receipt of a complete, accurate supplier invoice, as a percentage of eligible complete invoices. Formula: (Payments made within 30 days of complete invoice receipt / Eligible complete invoices received) × 100.	95%	95%	**100%**
FM5.31	Repairs and Maintenance as a percentage of property, plant, equipment and investment property	Definition: Repairs and maintenance spending on existing infrastructure relative to the combined carrying value of property, plant and equipment and investment property. Formula: [Repairs and maintenance expenditure / (PPE carrying value + Investment property carrying value)] × 100.	3%	Annual Target	
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	Definition: Actual capital spending achieved against the applicable approved municipal capital budget. Formula: (Actual capital expenditure year to date / Approved capital expenditure budget) × 100.	95%	10%	**22%**

FM1.12	Total Operating Expenditure as a percentage of Total Operating Expenditure Budget	Definition: Actual municipal operating expenditure incurred against the applicable approved operating expenditure budget. Formula: (Actual operating expenditure year to date / Approved operating expenditure budget) × 100.	90%	15%	**19%**
FM1.13	Total Operating Revenue as a percentage of Total Operating Revenue Budget	Definition: Actual municipal operating revenue recognised against the applicable approved operating revenue budget. Formula: (Actual operating revenue year to date / Approved operating revenue budget) × 100.	90%	15%	**30%**
FM1.14	Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget	Definition: Actual service-charge and property-rate revenue recognised against the corresponding approved combined revenue budget. Formula: [(Actual service-charge revenue + Actual property-rate revenue), year to date / Approved combined service-charge and property-rate revenue budget] × 100.	95%	30%	**29%**
	Reason if target not achieved: Decrease in revenue for July 2026 due to storm damage.				
	Corrected Measures: A claim was submitted to the insurer for loss of revenue.				
FM1.2	Municipal budget assessed as funded (Y/N) (National)	Definition: Whether National Treasury's funded-budget assessment tool classifies the municipality's budget as funded. Formula: Report the National Treasury assessment outcome: Yes or No.	Y	Annual Target	
GG3.11	Number of repeat audit findings	Definition: Auditor-General findings explicitly identified as repeat findings in the municipality's audit report. Formula: Count findings classified as repeat findings in the applicable Auditor-General report.	0	Annual Target	

KEY PERFORMANCE AREA:	Governance
STRATEGIC OBJECTIVE:	To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	Definition: A ward committee is functional only if it has an agreed annual action plan by the end of Q1 and at least four quorate committee meetings during the year. Formula: (Ward committees satisfying both functionality requirements / Total wards) × 100.	100%	Annual Target	
GG2.12	Percentage of wards that have held a quarterly councillor-convened community meeting	Definition: Councillor-convened ward community meetings that meet the public-notice and ward-meeting requirements, counted once per ward in each quarter. Formula: [Qualifying ward-quarter community meetings year to date / (12 wards × Reporting quarter number)] × 100.	100%	100%	**100%**

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

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	Definition: Structural fire incidents where the first firefighting response unit arrived within 14 minutes of receipt of the official call, for both formal and informal habitable structures. Formula: (Structural fire incidents with attendance time of 14 minutes or less / All structural-fire incident calls received) × 100.	90%	90%	**91%**
FD2.2	Fire Services function in accordance with prescribed requirements.	Definition: Annual fire-service functionality based on three conditions: a suitably appointed, non-acting Fire Chief; evidence of response to callouts; and an established/maintained service applying SANS 10090. Formula: Score = 1 if zero or one condition is met; 2 if two conditions are met; 3 if all three conditions are met.	2	Annual Target	
HS3.6	Average number of library visits per library	Definition: Average visits per municipality-managed library over the reporting period; the official annual measure uses the full financial year. Formula: Total visits to municipality-managed libraries / Number of municipality-managed libraries.	12 200	3 000	**5 055**
HS3.7	Percentage of municipal cemetery plots available	Definition: Unused burial capacity in active municipal cemeteries as a share of their total burial-plot capacity, allowing for the municipality's approved burial/stacking policy. Formula: (Available burial plots in active municipal cemeteries / Total burial-plot capacity of those same active cemeteries) × 100.	25%	36%	**35%**
	Reason if target not achieved: The number of funerals per month or per quarter cannot be determined in advance				
	Corrected Measures: The urgency for the purchase and development of a new regional cemetery was identified a few years ago. The budget urgently needs to make provision for this expense. See also quaterly report COMCEM10 in this regard.				
C103(ENV)	Number of notifiable medical condition investigations following the prescribed protocols	Definition: Reported notifiable medical-condition incidents investigated in accordance with the prescribed condition-specific protocols, involving Environmental Health Practitioners where required. Formula: Count qualifying incident investigations carried out under the prescribed protocols from 1 July to the reporting date.	0		

C104(ENV)	Number of foodborne disease outbreak investigations following the prescribed protocols	Definition: Reported foodborne disease outbreaks investigated under the prescribed protocols with an Environmental Health Practitioner. An outbreak involves at least two people linked to a common food or beverage source. Formula: Count qualifying foodborne-outbreak investigations carried out from 1 July to the reporting date.	0

KEY PERFORMANCE AREA:	Socio-Economic Support Services
STRATEGIC OBJECTIVE:	Support the poor & vulnerable through programmes & policy

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	Definition: Operating expenditure on free basic water, sanitation, electricity and refuse services for indigent households, relative to the municipality's total operating budget. Formula: (Year-to-date operating expenditure on free basic services for indigent households / Applicable total municipal operating budget) × 100.	3%	4%	**0,6%**
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	Definition: Distinct short-term work opportunities provided through EPWP, CWP and related public employment programmes facilitated by the municipality, irrespective of each opportunity's duration. Formula: Qualifying EPWP work opportunities + Qualifying CWP/other public-employment work opportunities, year to date.	400	100	**103**
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	Definition: Completed engagements with target groups implementing the municipality's social-development programmes or initiatives. Formula: Count qualifying programme engagements completed during the financial year to the reporting date.	20	5	**17**
ComHS14	Number of housing opportunities provided per year.	Definition: Qualifying housing opportunities delivered at the approved completion milestone. The local definition includes practically completed subsidised houses of at least 40 m^2. Formula: Count qualifying housing opportunities completed/delivered during the financial year to the reporting date.	50	0	**56**
ComHS15	Number of properties transferred identified as Rental Stock as well as properties included in title deed restoration projects as funded by provincial government.	Definition: Qualifying rental-stock and title-deed restoration properties for which the ownership transfer has been completed under the relevant government-funded programme. Formula: Count qualifying properties with completed transfers during the financial year to the reporting date.	55	0	**3**
C86(LED)	Number of households in the municipal area registered as indigent	Definition: Households appearing as registered indigent households in the municipality's indigent register at the reporting date. Formula: Count households on the qualifying indigent register at quarter end.	4366		

KEY PERFORMANCE AREA:	Socio-Economic Support Services
STRATEGIC OBJECTIVE:	Create an enabling environment to attract investment & support local economy.

Ref	Key Performance Indicator	Definition & Formula	Annual Target	Quarterly Target	Quarterly Results
LED3.11	Average time taken to finalise business license applications	Definition: Average working days from receipt of a complete business-licence application to the municipal decision to approve or refuse it. Formula: Sum of working days taken for applications finalised / Number of applications finalised.	15 days	15	**5**
LED1.31	Number of individuals connected to apprenticeships, learnerships and structured educational programmes through municipal interventions.	Definition: Individuals enrolled, through municipal intervention, in an apprenticeship, learnership or structured educational programme leading to a recognised accreditation or qualification. Formula: Count distinct individuals enrolled in qualifying programmes through municipal intervention, year to date, supported by enrolment proof.	0	0	