WITZENBERG
Municipality • Munisipaliteit • UMasipala Wase

Monthly Budget Statement Report
Section 71 for October 2026

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

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

(2) The statement must include—

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

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts.
budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

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

2.3 Maandelikse begroting state

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

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

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

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

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

A MAYOR'S REPORT

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

The unwillingness / unability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R 19,8 million in comparison to the prior month figure of R 21,7 million.

The monthly billing was also done as scheduled and during this process 20990 accounts amounting to R 50 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 9,2 million.

The indigent cost to the municipality for the month amounts to R 2,9 million in comparison to the prior month figure of R 3,3 millon.

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 88% in comparison to a rate of 77% for the same month in the previous year.

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

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

The municipality issued orders to the value of R 44 million of which R 2 351 846.75 was in terms of deviations.

The municipality currently has R 126 million in its primary bank account and R15 million in investments. The bank balance at the end of the previous month was R 141 million.

The calculated cost coverage ratio of the municipality as at the end of October 2026 is 1,74 months.

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

B RECOMMENDATION

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

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

EXECUTIVE MAYOR: MR TE ABRAHAMS

A BURGEMEESTERS VERSLAG

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

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R 19,8 miljoen in vergelyking met die vorige maand syfer van R 21,7 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 20990 rekeninge ten bedrae van R50 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 9,2 miljoen.

Die deernis subsidies vir die maand beloop R 2,9 miljoen in vergelyking met die vorige maand syfer van R 3,3 miljoen.

Die opgehoopte debiteure-invorderingsteiken vir die jaar is 94%, en die werklike opgehoopte debiteure-invordering vir die jaar tot op datum is 88% in vergelyking met 'n koers van 77% vir dieselfde maand in die vorige jaar.

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

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

Die munisipaliteit het bestellings ter waarde van R 44 miljoen uitgereik, waarvan R 2 351 846.75 ten opsigte van afwykings is.

Die munisipaliteit het R 126 miljoen in die primêre bankrekening en R15 miljoen op belegging. Die bankbalans aan die einde van die vorige maand was R 141 miljoen.

Die berekende koste dekking verhouding soos aan die einde van October 2026 is 1,74 maande.

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

B AANBEVELING

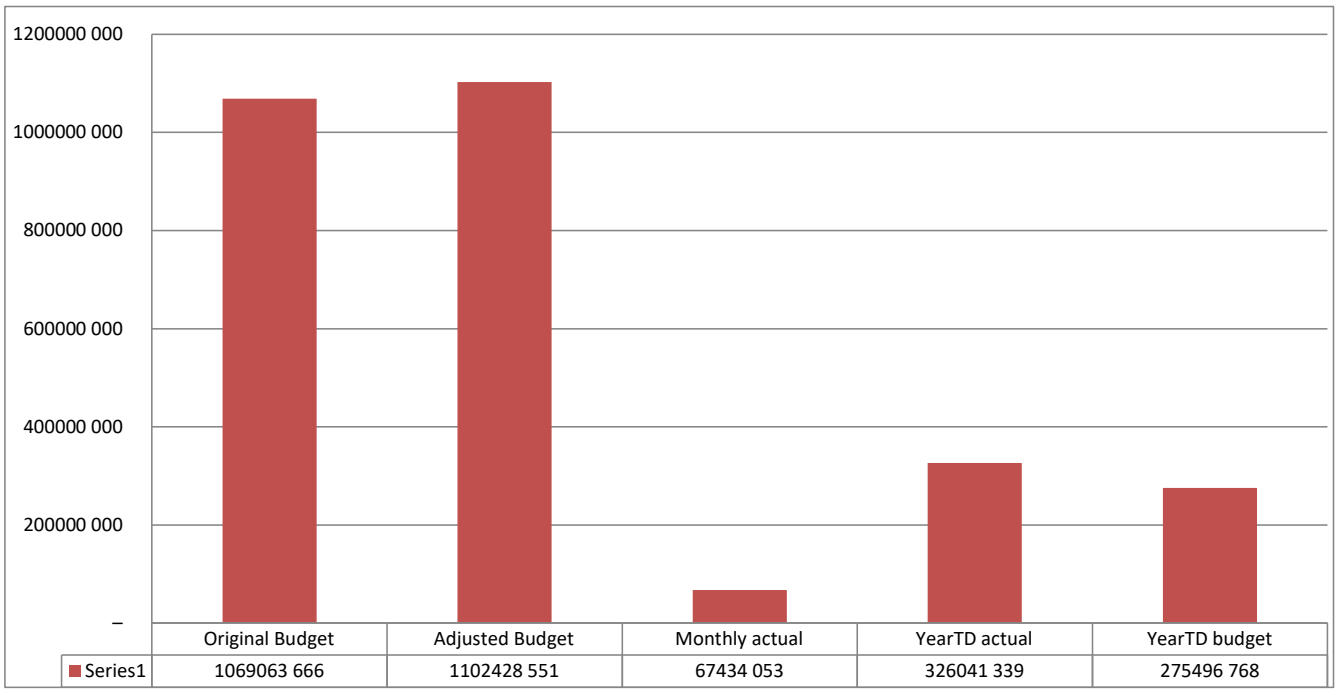
Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir October 2026.

C OPSOMMING

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

UITVOERENDE BURGEMEESTER: MNR TE ABRAHAMS

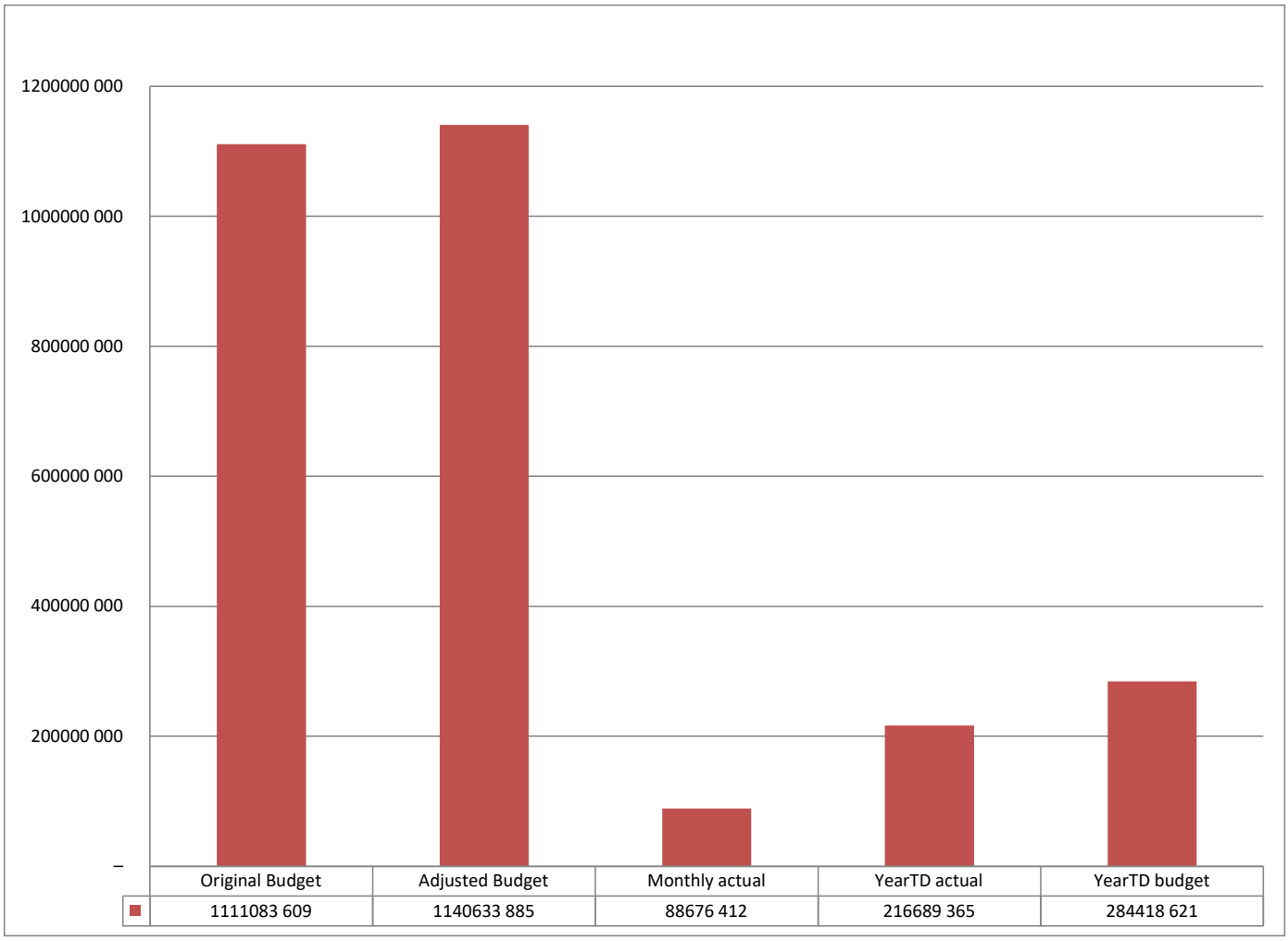
TOTAL OPERATIONAL REVENUE R'000



For the period 1 July 2026 to 31 October 2026, 29,57% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2026 tot 31 Ocotber 2026, is 29,57% van die begrote operasionele inkomste gehef.

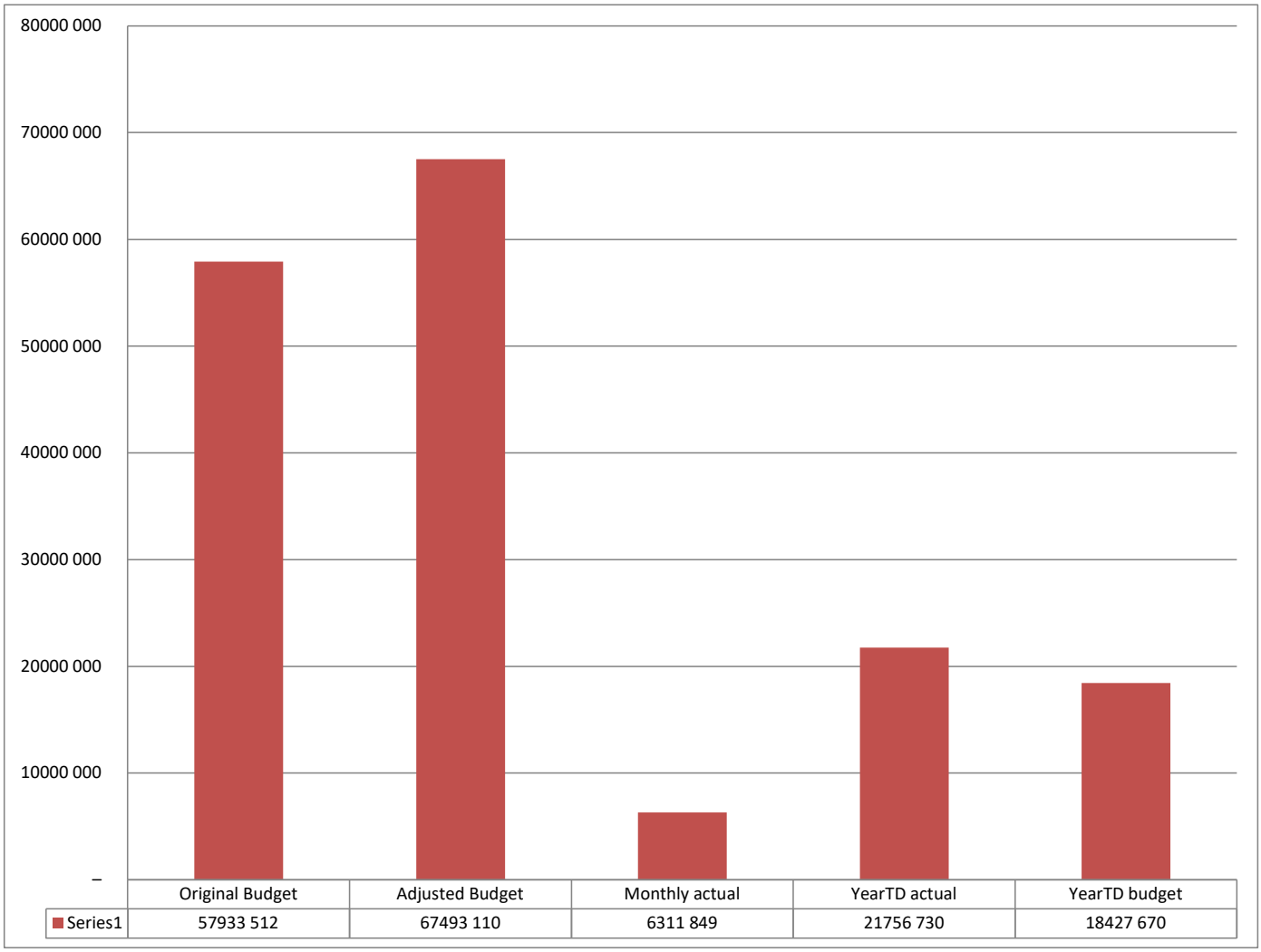
TOTAL OPERATIONAL EXPENDITURE R'000



For the period 1 July 2026 to 31 October 2026, 19% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2026 tot 31 Ocotber 2026, is 19% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 July 2026 to 31 October 2026, 32,24% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2026 tot 31 Ocotber 2026, is 32,24% van die begrote kapitale uitgawes aangegaan.

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

Description	2025/26	Budget Year 2026/27							
R Thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	116 790	127 331	127 331	6 505	71 799	42 444	29 356	69%	127 331
Service charges	606 385	653 656	674 892	41 209	212 193	224 964	(12 771)	-6%	674 892
Investment revenue	14 961	17 332	17 332	851	3 639	5 777	(2 138)	-37%	17 332
Transfers and subsidies - Operational	162 911	196 336	183 496	440	70 435	60 422	10 013	17%	183 496
Other own revenue	96 790	74 409	99 378	8 069	25 048	32 889	(7 842)	-24%	99 378
Total Revenue (excluding capital transfers and contributions)	997 838	**1 069 064**	**1 102 429**	**57 073**	**383 115**	**366 496**	**16 618**	**5%**	**1 102 429**
Employee costs	291 161	327 197	330 985	25 928	102 802	110 328	(7 526)	-7%	330 985
Remuneration of Councillors	12 504	13 758	13 758	1 041	4 152	4 586	(434)	-9%	13 758
Depreciation, amortisation and impairment	45 612	38 181	38 181	–	1	12 727	(12 726)	-100%	38 181
Interest, Dividends and Rent on Land	10 779	10 789	10 789	155	617	3 596	(2 980)	-83%	10 789
Inventory consumed and bulk purchases	457 552	497 608	497 344	34 808	136 868	165 738	(28 869)	-17%	497 344
Transfers and subsidies	2 777	14 153	2 388	244	714	796	(82)	-10%	2 388
Other expenditure	260 004	209 398	246 819	17 795	51 506	80 977	(29 471)	-36%	246 819
Total Expenditure	1 080 388	**1 111 084**	**1 140 264**	**79 971**	**296 660**	**378 748**	**(82 088)**	**-22%**	**1 140 264**
Surplus/(Deficit)	(82 551)	**(42 020)**	**(37 835)**	**(22 898)**	**86 454**	**(12 252)**	**98 706**	**-806%**	**(37 835)**
Transfers and subsidies - capital (monetary allocations)	27 879	35 003	35 364	–	–	9 537	(9 537)	-100%	35 364
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(54 672)	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	(54 672)	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(54 672)	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**
Capital expenditure & funds sources									
Capital expenditure	142 056	**57 934**	**67 863**	**6 312**	**21 757**	**18 428**	**3 329**	**18%**	**67 863**
Capital transfers recognised	28 736	35 003	36 680	2 509	13 842	9 316	4 526	49%	36 680
Borrowing	18 302	–	–	–	–	–	–	–	–
Internally generated funds	49 838	24 300	32 453	3 803	7 915	9 421	(1 506)	-16%	32 453
Total sources of capital funds	96 876	**59 303**	**69 133**	**6 312**	**21 757**	**18 737**	**3 020**	**16%**	**69 133**
Financial position									
Total current assets	299 950	307 972	334 385		(17 448)				445 370
Total non current assets	1 308 768	1 290 478	1 300 508		6 312				1 324 212
Total current liabilities	162 436	178 102	209 791		6 819				179 517
Total non current liabilities	233 255	181 892	182 100		1 100				236 761
Community wealth/Equity	1 213 025	1 238 456	1 241 921		(18 773)				1 353 304
Cash flows									
Net cash from (used) operating	323 379	63 029	86 434	(2 158)	5 336	(5 712)	(11 048)	193%	86 434
Net cash from (used) investing	(86 618)	–	–	(3 838)	(16 969)	(20 807)	(3 838)	18%	–
Net cash from (used) financing	1 305	–	–	(2 929)	20 852	17 923	(2 929)	-16%	–
Cash/cash equivalents at the month/year end	**436 703**	**290 295**	**313 700**	**137 802**	**146 726**	**218 670**	**71 943**	**33%**	**223 941**

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	58 909	16 353	6 544	8 941	5 136	5 366	33 437	199 858	334 543
Creditors Age Analysis									
Total Creditors	11 085	11 982	11 457	6 033	–	–	–	–	40 557

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**148 594**	**170 936**	**170 936**	**7 697**	**78 573**	**56 168**	22 405	40%	**170 936**
Executive and council		37	35	35	3	11	12	(1)	-7%	35
Finance and administration		148 557	170 901	170 901	7 694	78 562	56 156	22 405	40%	170 901
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**218 305**	**196 505**	**196 531**	**6 527**	**85 548**	**64 834**	20 714	32%	**196 531**
Community and social services		170 413	156 942	156 942	4 464	74 441	51 646	22 794	44%	156 942
Sport and recreation		13 279	8 704	8 704	436	1 399	2 901	(1 502)	-52%	8 704
Public safety		24 574	18 431	18 457	1 613	9 649	6 144	3 505	57%	18 457
Housing		10 039	12 428	12 428	15	59	4 143	(4 084)	-99%	12 428
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**14 247**	**12 267**	**19 315**	**99**	**917**	**6 334**	(5 417)	-86%	**19 315**
Planning and development		5 948	2 882	3 044	84	893	1 015	(122)	-12%	3 044
Road transport		7 847	9 373	9 373	16	24	3 020	(2 996)	-99%	9 373
Environmental protection		452	12	6 898	–	–	2 299	(2 299)	-100%	6 898
Trading services		**644 345**	**724 205**	**750 856**	**42 749**	**218 062**	**248 646**	(30 584)	-12%	**750 856**
Energy sources		470 878	520 873	542 109	34 554	165 272	180 453	(15 181)	-8%	542 109
Water management		76 826	83 233	83 648	5 851	22 093	26 910	(4 817)	-18%	83 648
Waste water management		52 451	64 522	64 522	(1 223)	16 936	21 507	(4 571)	-21%	64 522
Waste management		44 191	55 576	60 576	3 567	13 761	19 775	(6 015)	-30%	60 576
Other	4	**225**	**155**	**155**	**1**	**15**	**52**	**(37)**	**-71%**	**155**
Total Revenue - Functional	2	**1 025 716**	**1 104 067**	**1 137 793**	**57 073**	**383 115**	**376 033**	**7 081**	**2%**	**1 137 793**
Expenditure - Functional										
Governance and administration		**196 161**	**176 490**	**172 928**	**13 345**	**55 187**	**56 657**	(1 469)	-3%	**172 928**
Executive and council		41 295	37 273	36 676	2 787	11 760	12 225	(466)	-4%	36 676
Finance and administration		151 142	132 683	129 717	10 246	42 150	42 253	(103)	-0%	129 717
Internal audit		3 725	6 535	6 535	312	1 278	2 178	(900)	-41%	6 535
Community and public safety		**164 291**	**182 075**	**187 431**	**13 122**	**48 496**	**62 422**	(13 927)	-22%	**187 431**
Community and social services		35 925	35 428	37 248	3 215	12 169	12 361	(193)	-2%	37 248
Sport and recreation		48 811	59 549	58 184	3 902	13 611	19 395	(5 783)	-30%	58 184
Public safety		63 044	67 630	72 546	5 440	20 313	24 182	(3 869)	-16%	72 546
Housing		16 511	19 467	19 453	565	2 403	6 484	(4 082)	-63%	19 453
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**47 952**	**49 210**	**53 235**	**6 905**	**17 369**	**17 570**	(201)	-1%	**53 235**
Planning and development		17 556	19 139	19 254	1 464	5 919	6 415	(496)	-8%	19 254
Road transport		27 674	24 910	24 931	5 264	10 942	8 138	2 804	34%	24 931
Environmental protection		2 722	5 161	9 051	177	508	3 017	(2 509)	-83%	9 051
Trading services		**670 934**	**702 198**	**725 511**	**46 407**	**175 321**	**241 713**	(66 392)	-27%	**725 511**
Energy sources		464 075	508 022	529 199	34 009	135 972	176 397	(40 424)	-23%	529 199
Water management		73 227	52 893	52 514	3 642	12 729	17 384	(4 655)	-27%	52 514
Waste water management		67 872	57 174	55 290	4 337	13 183	18 430	(5 246)	-28%	55 290
Waste management		65 760	84 110	88 508	4 419	13 436	29 502	(16 066)	-54%	88 508
Other		**1 050**	**1 111**	**1 158**	**192**	**288**	**386**	**(99)**	**-26%**	**1 158**
Total Expenditure - Functional	3	**1 080 388**	**1 111 084**	**1 140 264**	**79 971**	**296 660**	**378 748**	**(82 088)**	**-22%**	**1 140 264**
Surplus/ (Deficit) for the year		**(54 672)**	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional	1									
Municipal governance and administration		**148 594**	**170 936**	**170 936**	**7 697**	**78 573**	**56 168**	22 405	40%	**170 936**
Executive and council		37	35	35	3	11	12	(1)	-7%	35
Mayor and Council		37	35	35	3	11	12	(1)	-7%	35
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		148 557	170 901	170 901	7 694	78 562	56 156	22 405	40%	170 901
Administrative and Corporate Support		0	12	12	–	–	4	(4)	-100%	12
Asset Management		–	–	–	–	–	–	–	–	–
Finance		147 995	164 579	164 579	7 559	78 381	54 504	23 877	44%	164 579
Fleet Management		300	5 462	5 462	–	–	1 365	(1 365)	-100%	5 462
Human Resources		183	747	747	126	165	249	(84)	-34%	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	9	15	32	(17)	-53%	95
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**218 305**	**196 505**	**196 531**	**6 527**	**85 548**	**64 834**	**20 714**	**32%**	**196 531**
Community and social services		**170 413**	**156 942**	**156 942**	**4 464**	**74 441**	**51 646**	**22 794**	**44%**	**156 942**
Aged Care		157 973	135 648	135 648	206	70 080	45 216	24 864	55%	135 648
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		377	296	296	12	32	99	(66)	-67%	296
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		368	1 610	1 610	74	124	441	(316)	-72%	1 610
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–

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
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		11 695	19 388	19 388	4 171	4 204	5 891	(1 687)	-29%	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**	**436**	**1 399**	**2 901**	**(1 502)**	**-52%**	**8 704**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–
Recreational Facilities		7 965	8 550	8 550	426	1 348	2 850	(1 502)	-53%	8 550
Sports Grounds and Stadiums		5 315	154	154	10	51	51	0	0%	154
Public safety		**24 574**	**18 431**	**18 457**	**1 613**	**9 649**	**6 144**	**3 505**	**57%**	**18 457**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		911	8	8	1	5	3	2	77%	8
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		23 663	18 422	18 449	1 611	9 644	6 141	3 503	57%	18 449
Pounds		–	–	–	–	–	–	–	–	–
Housing		**10 039**	**12 428**	**12 428**	**15**	**59**	**4 143**	**(4 084)**	**-99%**	**12 428**
Housing		10 039	12 428	12 428	15	59	4 143	(4 084)	-99%	12 428
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–

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
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**14 247**	**12 267**	**19 315**	**99**	**917**	**6 334**	**(5 417)**	**-86%**	**19 315**
Planning and development		**5 948**	**2 882**	**3 044**	**84**	**893**	**1 015**	**(122)**	**-12%**	**3 044**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		203	755	917	–	–	306	(306)	-100%	917
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		4 697	2 127	2 127	84	893	709	184	26%	2 127
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**7 847**	**9 373**	**9 373**	**16**	**24**	**3 020**	**(2 996)**	**-99%**	**9 373**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		7 847	9 373	9 373	16	24	3 020	(2 996)	-99%	9 373
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**452**	**12**	**6 898**	**–**	**–**	**2 299**	**(2 299)**	**-100%**	**6 898**
Biodiversity and Landscape		452	12	6 898	–	–	2 299	(2 299)	-100%	6 898
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**644 345**	**724 205**	**750 856**	**42 749**	**218 062**	**248 646**	**(30 584)**	**-12%**	**750 856**
Energy sources		**470 878**	**520 873**	**542 109**	**34 554**	**165 272**	**180 453**	**(15 181)**	**-8%**	**542 109**
Electricity		467 878	520 873	542 109	34 554	165 272	180 453	(15 181)	-8%	542 109
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**76 826**	**83 233**	**83 648**	**5 851**	**22 093**	**26 910**	**(4 817)**	**-18%**	**83 648**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		70 235	73 272	73 687	5 851	22 093	24 420	(2 327)	-10%	73 687

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
Water Storage		6 591	9 961	9 961	–	–	2 490	(2 490)	-100%	9 961
Waste water management		**52 451**	**64 522**	**64 522**	**(1 223)**	**16 936**	**21 507**	**(4 571)**	**-21%**	**64 522**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		52 451	64 522	64 522	(1 223)	16 936	21 507	(4 571)	-21%	64 522
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**44 191**	**55 576**	**60 576**	**3 567**	**13 761**	**19 775**	**(6 015)**	**-30%**	**60 576**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		44 191	55 576	55 576	3 567	13 761	18 525	(4 765)	-26%	55 576
Street Cleaning		–	–	5 000	–	–	1 250	(1 250)	-100%	5 000
Other		**225**	**155**	**155**	**1**	**15**	**52**	**(37)**	**-71%**	**155**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		225	155	155	1	15	52	(37)	-71%	155
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 025 716**	**1 104 067**	**1 137 793**	**57 073**	**383 115**	**376 033**	**7 081**	**2%**	**1 137 793**
Expenditure - Functional										
Municipal governance and administration		**196 161**	**176 490**	**172 928**	**13 345**	**55 187**	**56 657**	**(1 469)**	**-3%**	**172 928**
Executive and council		41 295	37 273	36 676	2 787	11 760	12 225	(466)	-4%	36 676
Mayor and Council		23 896	18 708	18 708	1 311	5 477	6 236	(759)	-12%	18 708
Municipal Manager, Town Secretary and Chief Executive		17 399	18 564	17 968	1 477	6 283	5 989	294	5%	17 968
Finance and administration		151 142	132 683	129 717	10 246	42 150	42 253	(103)	-0%	129 717
Administrative and Corporate Support		12 717	22 568	18 568	2 074	5 375	6 189	(814)	-13%	18 568
Asset Management		108	361	361	6	25	120	(96)	-80%	361
Finance		48 900	41 899	43 001	3 949	16 463	14 241	2 221	16%	43 001
Fleet Management		5 876	5 463	5 453	344	1 369	1 786	(417)	-23%	5 453
Human Resources		43 921	31 290	31 310	2 114	8 523	9 575	(1 051)	-11%	31 310
Information Technology		6 172	6 666	6 666	2 140	2 981	2 222	759	34%	6 666
Legal Services		2 730	3 635	3 835	476	1 207	1 278	(71)	-6%	3 835
Marketing, Customer Relations, Publicity and Media Co-ordination		5 836	6 323	6 276	499	1 833	2 092	(259)	-12%	6 276

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
Property Services		14 494	1 476	1 476	(2 409)	388	492	(105)	-21%	1 476
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		9 881	11 933	12 003	1 006	3 812	4 001	(189)	-5%	12 003
Valuation Service		506	1 069	769	48	174	256	(82)	-32%	769
Internal audit		3 725	6 535	6 535	312	1 278	2 178	(900)	-41%	6 535
Governance Function		3 725	6 535	6 535	312	1 278	2 178	(900)	-41%	6 535
Community and public safety		**164 291**	**182 075**	**187 431**	**13 122**	**48 496**	**62 422**	**(13 927)**	**-22%**	**187 431**
Community and social services		**35 925**	**35 428**	**37 248**	**3 215**	**12 169**	**12 361**	**(193)**	**-2%**	**37 248**
Aged Care		8 494	2 398	4 216	688	2 610	1 362	1 248	92%	4 216
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	20	20	–	20	–	–
Cemeteries, Funeral Parlours and Crematoriums		4 533	5 854	5 869	447	1 640	1 956	(316)	-16%	5 869
Child Care Facilities		73	99	99	–	14	33	(20)	-59%	99
Community Halls and Facilities		9 940	12 443	12 416	871	3 171	4 128	(957)	-23%	12 416
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		33	83	83	0	11	28	(16)	-59%	83
Education		–	0	0	–	–	0	(0)	-100%	0
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		12 838	14 550	14 564	1 189	4 703	4 855	(152)	-3%	14 564
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**48 811**	**59 549**	**58 184**	**3 902**	**13 611**	**19 395**	**(5 783)**	**-30%**	**58 184**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		13 096	22 913	22 713	1 132	4 172	7 571	(3 399)	-45%	22 713
Recreational Facilities		23 309	24 278	23 278	1 575	5 620	7 759	(2 139)	-28%	23 278
Sports Grounds and Stadiums		12 405	12 358	12 193	1 194	3 819	4 064	(245)	-6%	12 193

Description R Thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Public safety		**63 044**	**67 630**	**72 546**	**5 440**	**20 313**	**24 182**	**(3 869)**	**-16%**	**72 546**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		12 005	17 617	17 767	1 065	3 744	5 922	(2 178)	-37%	17 767
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		51 040	50 013	54 779	4 374	16 569	18 260	(1 691)	-9%	54 779
Pounds		–	–	–	–	–	–	–	–	–
Housing		**16 511**	**19 467**	**19 453**	**565**	**2 403**	**6 484**	**(4 082)**	**-63%**	**19 453**
Housing		16 487	19 439	19 425	565	2 397	6 475	(4 078)	-63%	19 425
Informal Settlements		25	28	28	–	5	9	(4)	-44%	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**	**53 235**	**6 905**	**17 369**	**17 570**	**(201)**	**-1%**	**53 235**
Planning and development		**17 556**	**19 139**	**19 254**	**1 464**	**5 919**	**6 415**	**(496)**	**-8%**	**19 254**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 945	3 710	3 710	264	1 069	1 237	(168)	-14%	3 710
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		3 208	3 287	3 398	249	1 138	1 133	6	1%	3 398
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		8 138	9 012	9 012	564	2 460	3 004	(544)	-18%	9 012
Project Management Unit		3 265	3 129	3 133	387	1 252	1 042	210	20%	3 133
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**27 674**	**24 910**	**24 931**	**5 264**	**10 942**	**8 138**	**2 804**	**34%**	**24 931**

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
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		27 674	24 910	24 931	5 264	10 942	8 138	2 804	34%	24 931
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**2 722**	**5 161**	**9 051**	**177**	**508**	**3 017**	**(2 509)**	**-83%**	**9 051**
Biodiversity and Landscape		2 722	5 161	9 051	177	508	3 017	(2 509)	-83%	9 051
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**670 934**	**702 198**	**725 511**	**46 407**	**175 321**	**241 713**	**(66 392)**	**-27%**	**725 511**
Energy sources		**464 075**	**508 022**	**529 199**	**34 009**	**135 972**	**176 397**	**(40 424)**	**-23%**	**529 199**
Electricity		452 743	495 742	516 941	33 122	130 884	172 310	(41 426)	-24%	516 941
Street Lighting and Signal Systems		11 332	12 280	12 259	887	5 088	4 086	1 001	25%	12 259
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**73 227**	**52 893**	**52 514**	**3 642**	**12 729**	**17 384**	**(4 655)**	**-27%**	**52 514**
Water Treatment		196	336	336	17	60	112	(52)	-46%	336
Water Distribution		69 076	49 236	48 657	3 582	10 607	16 099	(5 492)	-34%	48 657
Water Storage		3 956	3 321	3 521	43	2 062	1 174	889	76%	3 521
Waste water management		**67 872**	**57 174**	**55 290**	**4 337**	**13 183**	**18 430**	**(5 246)**	**-28%**	**55 290**
Public Toilets		2 242	2 424	2 424	165	674	808	(134)	-17%	2 424
Sewerage		59 130	46 989	45 136	3 742	10 780	15 045	(4 266)	-28%	45 136
Storm Water Management		6 436	7 758	7 728	430	1 730	2 576	(846)	-33%	7 728
Waste Water Treatment		64	3	2	–	–	1	(1)	-100%	2
Waste management		**65 760**	**84 110**	**88 508**	**4 419**	**13 436**	**29 502**	**(16 066)**	**-54%**	**88 508**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		12 185	33 024	33 024	529	1 904	11 008	(9 104)	-83%	33 024
Solid Waste Removal		53 542	50 977	51 004	3 714	11 349	17 001	(5 652)	-33%	51 004
Street Cleaning		33	109	4 481	176	183	1 494	(1 311)	-88%	4 481
Other		**1 050**	**1 111**	**1 158**	**192**	**288**	**386**	**(99)**	**-26%**	**1 158**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	8	8	–	–	3	(3)	-100%	8
Markets		–	–	–	–	–	–	–	–	–

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
Tourism		1 050	1 103	1 150	192	288	383	(96)	-25%	1 150
Total Expenditure - Functional	3	**1 080 388**	**1 111 084**	**1 140 264**	**79 971**	**296 660**	**378 748**	**(82 088)**	**-22%**	**1 140 264**
Surplus/ (Deficit) for the year		**(54 672)**	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		144 650	161 172	161 172	7 211	77 322	53 369	23 954	45%	161 172
Vote 2 - Community Services		195 700	177 608	179 657	4 882	75 934	59 314	16 620	28%	179 657
Vote 3 - Corporate Services		23 883	19 372	19 399	1 787	9 866	6 445	3 422	53%	19 399
Vote 4 - Technical Services		659 650	736 140	762 790	43 134	219 762	252 065	(32 303)	-13%	762 790
Vote 5 - Municipal Manager		1 834	782	782	59	231	261	(30)	-11%	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**	**57 073**	**383 115**	**371 452**	**11 662**	**3%**	**1 123 800**
Expenditure by Vote	1									
Vote 1 - Financial Services		59 057	54 624	55 496	4 870	20 481	18 457	2 024	11%	55 496
Vote 2 - Community Services		123 119	142 842	143 086	9 471	34 488	47 601	(13 113)	-28%	143 086
Vote 3 - Corporate Services		162 433	141 552	142 337	10 602	42 504	46 573	(4 069)	-9%	142 337
Vote 4 - Technical Services		717 209	748 219	770 946	53 089	192 065	256 654	(64 589)	-25%	770 946
Vote 5 - Municipal Manager		18 571	23 847	24 051	1 940	7 122	8 015	(893)	-11%	24 051
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**	**1 135 916**	**79 971**	**296 660**	**377 299**	**(80 639)**	**-21%**	**1 135 916**
Surplus/ (Deficit) for the year	2	**(54 672)**	**(16 010)**	**(12 116)**	**(22 898)**	**86 454**	**(5 847)**	**92 301**	**-1579%**	**(12 116)**

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
R 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**	**7 211**	**77 322**	**53 369**	23 954	45%	**161 172**
1.1 - Direcrtor: Finance		–	–	–	–	–	–	–	–	–
1.2 - Income		116 449	128 019	128 019	6 500	71 707	42 673	29 034	68%	128 019
1.3 - Financial Administrastion		28 123	32 741	32 741	703	5 600	10 558	(4 959)	-47%	32 741
1.4 - Credit Control		–	316	316	–	–	105	(105)	-100%	316
1.5 - Supply Chain & Expenditure		79	95	95	9	15	32	(17)	-53%	95
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Vote 2 - Community Services		**195 700**	**177 608**	**179 657**	**4 882**	**75 934**	**59 314**	16 620	28%	**179 657**
2.1 - Director: Community Services		–	–	–	–	–	–	–	–	–
2.2 - Cemetries		377	296	296	12	32	99	(66)	-67%	296
2.3 - Housing		10 224	12 507	12 507	27	120	4 169	(4 049)	-97%	12 507
2.4 - Libraries		11 762	19 652	19 652	4 171	4 204	5 979	(1 775)	-30%	19 652
2.5 - Resorts & Swimmng Pools		7 965	8 550	8 550	426	1 348	2 850	(1 502)	-53%	8 550
2.6 - Social Services		157 973	135 648	135 648	206	70 080	45 216	24 864	55%	135 648
2.7 - Fire Services & Disaster Management		911	8	8	1	5	3	2	77%	8
2.8 - Environment & Licencing		678	167	2 054	1	15	685	(670)	-98%	2 054
2.9 - Community Halls and Amenities		5 608	780	942	38	129	314	(185)	-59%	942
Vote 3 - Corporate Services		**23 883**	**19 372**	**19 399**	**1 787**	**9 866**	**6 445**	3 422	53%	**19 399**
3.1 - Director: Corporate Services		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		183	747	747	126	165	249	(84)	-34%	747
3.3 - Administration		0	12	12	–	–	4	(4)	-100%	12
3.4 - Information Technology		–	–	–	–	–	–	–	–	–
3.5 - Marketing & Communication		–	6	6	–	–	2	(2)	-100%	6
3.6 - Thusong Centre		–	150	150	47	47	37	9	24%	150
3.7 - Traffic and Protection Services		23 663	18 422	18 449	1 611	9 644	6 141	3 503	57%	18 449
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		37	35	35	3	11	12	(1)	-7%	35
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Vote 4 - Technical Services		**659 650**	**736 140**	**762 790**	**43 134**	**219 762**	**252 065**	(32 303)	-13%	**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	34 841	166 072	181 294	(15 223)	-8%	544 633
4.3 - Water Storage & Distribution		76 826	83 233	83 648	5 851	22 093	26 910	(4 817)	-18%	83 648
4.4 - Waste Water Management		52 451	64 948	64 948	(1 223)	16 936	21 649	(4 713)	-22%	64 948
4.5 - Waste Management		44 192	55 872	55 872	3 567	13 761	18 624	(4 863)	-26%	55 872
4.6 - Roads		7 847	1 380	1 380	16	24	356	(332)	-93%	1 380
4.7 - Storm Water Management		–	–	–	–	–	–	–	–	–
4.8 - Town Planning & Building Control		4 602	1 847	1 847	83	876	616	260	42%	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**	**231**	**261**	(30)	-11%	**782**
5.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
5.3 - Property & Legal Services		787	782	782	59	231	261	(30)	-11%	782
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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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
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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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
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Total Revenue by Vote	2	**1 025 716**	**1 095 074**	**1 123 800**	**57 073**	**383 115**	**371 452**	11 662	3%	**1 123 800**
Expenditure by Vote	1									
Vote 1 - Financial Services		**59 057**	**54 624**	**55 496**	**4 870**	**20 481**	**18 457**	2 024	11%	**55 496**
1.1 - Direcrtor: Finance		2 845	2 106	2 106	209	881	702	179	26%	2 106
1.2 - Income		16 206	15 123	14 823	677	2 828	4 941	(2 113)	-43%	14 823
1.3 - Financial Administrastion		19 608	18 619	20 140	1 882	9 274	6 672	2 602	39%	20 140
1.4 - Credit Control		10 454	6 665	6 245	1 093	3 671	2 082	1 589	76%	6 245
1.5 - Supply Chain & Expenditure		9 943	12 112	12 182	1 010	3 827	4 061	(234)	-6%	12 182
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Vote 2 - Community Services		**123 119**	**142 842**	**143 086**	**9 471**	**34 488**	**47 601**	(13 113)	-28%	**143 086**
2.1 - Director: Community Services		3 233	1 846	1 846	257	1 030	615	414	67%	1 846
2.2 - Cemetries		4 550	5 819	5 819	447	1 633	1 940	(307)	-16%	5 819
2.3 - Housing		17 594	20 076	20 062	718	2 556	6 636	(4 080)	-61%	20 062
2.4 - Libraries		17 561	18 981	18 995	1 444	5 568	6 332	(764)	-12%	18 995
2.5 - Resorts & Swimmng Pools		19 672	20 439	19 439	1 425	5 128	6 480	(1 351)	-21%	19 439
2.6 - Social Services		8 495	2 211	2 167	657	2 553	679	1 875	276%	2 167
2.7 - Fire Services & Disaster Management		12 038	17 700	17 850	1 066	3 755	5 950	(2 195)	-37%	17 850
2.8 - Environment & Licencing		2 694	5 157	4 699	177	508	1 566	(1 058)	-68%	4 699
2.9 - Community Halls and Amenities		34 017	47 399	47 124	3 000	10 614	15 708	(5 094)	-32%	47 124
2.10 - Local Economic Development		3 265	3 214	5 085	280	1 143	1 695	(552)	-33%	5 085
Vote 3 - Corporate Services		**162 433**	**141 552**	**142 337**	**10 602**	**42 504**	**46 573**	(4 069)	-9%	**142 337**
3.1 - Director: Corporate Services		3 076	3 381	3 381	264	1 018	1 127	(109)	-10%	3 381
3.2 - Human Resources		44 027	31 290	31 310	2 124	8 556	9 575	(1 019)	-11%	31 310
3.3 - Administration		27 064	22 867	18 867	(447)	5 390	6 289	(899)	-14%	18 867
3.4 - Information Technology		6 063	6 666	6 666	2 140	2 981	2 222	759	34%	6 666
3.5 - Marketing & Communication		5 399	6 323	6 276	499	1 833	2 092	(259)	-12%	6 276
3.6 - Thusong Centre		820	1 201	1 201	145	393	389	3	1%	1 201
3.7 - Traffic and Protection Services		51 040	50 013	54 779	4 374	16 569	18 260	(1 691)	-9%	54 779
3.8 - Tourism		1 050	1 103	1 150	192	288	383	(96)	-25%	1 150
3.9 - Council Cost		23 896	18 708	18 708	1 311	5 477	6 236	(759)	-12%	18 708
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Vote 4 - Technical Services		**717 209**	**748 219**	**770 946**	**53 089**	**192 065**	**256 654**	(64 589)	-25%	**770 946**
4.1 - Director: Technical Services		2 746	4 558	3 961	280	1 110	1 320	(210)	-16%	3 961
4.2 - Electro Technical Services		464 019	502 486	523 664	33 328	133 616	174 551	(40 935)	-23%	523 664
4.3 - Water Storage & Distribution		73 227	52 969	52 590	3 642	12 729	17 410	(4 680)	-27%	52 590
4.4 - Waste Water Management		59 194	52 439	50 585	4 423	13 136	16 862	(3 726)	-22%	50 585
4.5 - Waste Management		65 760	84 110	88 508	4 419	13 436	29 502	(16 066)	-54%	88 508
4.6 - Roads		27 674	24 910	24 915	5 264	10 942	8 132	2 810	35%	24 915
4.7 - Storm Water Management		8 332	9 848	9 834	660	2 594	3 278	(684)	-21%	9 834
4.8 - Town Planning & Building Control		8 138	9 012	9 012	564	2 460	3 004	(544)	-18%	9 012
4.9 - Public Toilets		2 242	2 424	2 424	165	674	808	(134)	-17%	2 424
4.10 - Mechanical Workshop		5 876	5 463	5 453	344	1 369	1 786	(417)	-23%	5 453
Vote 5 - Municipal Manager		**18 571**	**23 847**	**24 051**	**1 940**	**7 122**	**8 015**	(893)	-11%	**24 051**
5.1 - Municipal Manager		5 892	6 718	6 718	469	2 257	2 239	18	1%	6 718
5.2 - Performance & Project Management		3 265	3 129	3 133	387	1 252	1 042	210	20%	3 133
5.3 - Property & Legal Services		2 745	3 772	3 972	509	1 265	1 324	(59)	-4%	3 972
5.4 - Internal Audit		3 725	6 535	6 535	312	1 278	2 178	(900)	-41%	6 535
5.5 - IDP		2 945	3 692	3 692	264	1 069	1 231	(161)	-13%	3 692
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Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–
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Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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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
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Expenditure by Vote	2	1 080 388	1 111 084	1 135 916	79 971	296 660	377 299	(80 639)	-21%	1 135 916
Surplus/(Deficit) for the year	2	(54 672)	(16 010)	(12 116)	(22 898)	86 454	(5 847)	92 301	-1579%	(12 116)

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		466 205	511 997	533 233	34 433	164 787	177 744	(12 958)	-7%	533 233
Service charges - Water		57 690	57 134	57 134	5 234	19 814	19 045	769	4%	57 134
Service charges - Waste Water Management		44 553	45 136	45 136	(1 646)	15 256	15 045	210	1%	45 136
Service charges - Waste management		37 937	39 389	39 389	3 187	12 337	13 130	(793)	-6%	39 389
Sale of Goods and Rendering of Services		17 216	6 161	18 642	4 595	6 226	6 214	12	0%	18 642
Agency services		5 219	5 214	5 214	565	2 153	1 738	416	24%	5 214
Interest		–	12	12	–	–	4	(4)	-100%	12
Interest earned from Receivables		23 496	24 570	24 570	1 518	5 432	8 190	(2 758)	-34%	24 570
Interest earned from Current and Non Current Assets		14 961	17 332	17 332	851	3 639	5 777	(2 138)	-37%	17 332
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	30	30	–	–	10	(10)	-100%	30
Rental from Fixed Assets		5 777	6 695	6 695	287	852	2 232	(1 379)	-62%	6 695
Licence and permits		–	–	–	–	–	–	–	–	–
Special rating levies		–	–	–	–	–	–	–	–	–
Construction Contract Revenue		9 813	–	11 783	–	–	3 928	(3 928)	-100%	11 783
Development Charges		1 855	509	509	1	17	170	(152)	-90%	509
Operational Revenue		97	1 454	1 454	104	51	485	(434)	-90%	1 454
Non-Exchange Revenue									–	
Property rates		116 790	127 331	127 331	6 505	71 799	42 444	29 356	69%	127 331
Surcharges and Taxes		5 365	7 371	8 077	298	1 073	2 456	(1 383)	-56%	8 077
Fines, penalties and forfeits		17 883	12 420	12 420	973	7 219	4 140	3 078	74%	12 420
Licences or permits		1 156	2 720	2 720	75	307	907	(600)	-66%	2 720
Transfer and subsidies - Operational		162 911	196 336	183 496	440	70 435	60 422	10 013	17%	183 496
Interest		4 553	3 807	3 807	(670)	434	1 269	(835)	-66%	3 807
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		3 894	3 445	3 445	323	1 284	1 148	135	12%	3 445
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**997 838**	**1 069 064**	**1 102 429**	**57 073**	**383 115**	**366 496**	**16 618**	**5%**	**1 102 429**
Expenditure										
Employee related costs		291 161	327 197	330 985	25 928	102 802	110 328	(7 526)	-7%	330 985
Remuneration of councillors		12 504	13 758	13 758	1 041	4 152	4 586	(434)	-9%	13 758
Bulk purchases - electricity		430 733	474 822	474 822	31 278	126 608	158 274	(31 666)	-20%	474 822
Inventory consumed		26 819	22 786	22 522	3 529	10 261	7 464	2 797	37%	22 522
Debt impairment		(66 975)	43 324	43 324	–	–	14 441	(14 441)	-100%	43 324
Depreciation, amortisation and impairment		45 612	38 181	38 181	–	1	12 727	(12 726)	-100%	38 181
Interest, Dividends and Rent on Land		10 779	10 789	10 789	155	617	3 596	(2 980)	-83%	10 789
Contracted services		72 003	72 660	110 508	10 843	27 017	36 477	(9 460)	-26%	110 508
Transfers and subsidies		2 777	14 153	2 388	244	714	796	(82)	-10%	2 388
Irrecoverable debts written off		173 038	31 500	31 500	10	220	10 500	(10 280)	-98%	31 500
Operational costs		65 851	61 915	61 487	6 943	24 270	19 559	4 710	24%	61 487
Total Expenditure		**1 080 388**	**1 111 084**	**1 140 264**	**79 971**	**296 660**	**378 748**	**(82 088)**	**-22%**	**1 140 264**
Surplus/(Deficit)		**(82 551)**	**(42 020)**	**(37 835)**	**(22 898)**	**86 454**	**(12 252)**	**98 706**	**-806%**	**(37 835)**
Transfers and subsidies - capital (monetary allocations)		27 879	35 003	35 364	–	–	9 537	(9 537)	**-100%**	35 364
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(54 672)**	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(54 672)**	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(54 672)**	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**(54 672)**	**(7 016)**	**(2 471)**	**(22 898)**	**86 454**	**(2 715)**	**89 169**	**-3284%**	**(2 471)**

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-year expenditure to be appropriated	2									
Vote 2 - Community Services		6 086	1 600	3 187	100	100	1 062	(962)	-91%	3 187
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–
Vote 4 - Technical Services		27 686	26 954	26 335	3 509	10 367	7 820	2 546	33%	26 335
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**	**29 522**	**3 610**	**10 467**	**8 883**	**1 585**	**18%**	**29 522**
Single-year expenditure to be appropriated	2									
Vote 1 - Financial Services		278	50	50	–	2	17	(14)	-87%	50
Vote 2 - Community Services		5 461	7 889	8 984	625	780	2 951	(2 171)	-74%	8 984
Vote 3 - Corporate Services		2 822	635	1 523	101	607	474	133	28%	1 523
Vote 4 - Technical Services		44 643	20 755	27 724	1 969	9 890	6 082	3 807	63%	27 724
Vote 5 - Municipal Manager		9 901	50	61	7	10	20	(10)	-51%	61
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	38 342	2 702	11 289	9 545	**1 744**	**18%**	38 342
Total Capital Expenditure - Vote	3	**142 056**	**57 934**	**67 863**	**6 312**	**21 757**	**18 428**	**3 329**	**18%**	**67 863**
Capital Expenditure - Functional										
Governance and administration		**65 697**	**8 347**	**10 763**	**2 695**	**8 705**	**1 501**	7 203	480%	**10 763**
Executive and council		1 191	250	622	105	349	207	142	69%	622
Finance and administration		64 506	8 097	10 141	2 590	8 355	1 294	7 061	546%	10 141
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**11 291**	**10 809**	**13 857**	**694**	**1 116**	**4 462**	(3 346)	-75%	**13 857**
Community and social services		2 009	8 749	9 797	568	697	3 108	(2 411)	-78%	9 797
Sport and recreation		8 314	2 060	3 766	126	152	1 255	(1 103)	-88%	3 766
Public safety		968	–	294	–	267	98	169	173%	294
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**24 438**	**17 744**	**17 744**	**–**	**6**	**4 436**	(4 430)	-100%	**17 744**
Road transport		24 211	17 744	17 744	–	6	4 436	(4 430)	-100%	17 744
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**40 629**	**22 404**	**26 759**	**2 923**	**11 931**	**8 335**	3 596	43%	**26 759**
Energy sources		24 003	8 109	8 059	1 329	4 459	2 469	1 990	81%	8 059
Water management		14 156	13 361	14 924	1 595	7 055	4 761	2 294	48%	14 924
Waste water management		1 527	500	3 342	–	–	960	(960)	-100%	3 342
Waste management		943	435	435	–	417	145	272	188%	435
Other		–	–	210	–	–	70	(70)	-100%	210
Total Capital Expenditure - Functional	3	**142 056**	**59 303**	**69 333**	**6 312**	**21 757**	**18 803**	**2 953**	**16%**	**69 333**
Funded by:										
National Government		25 408	26 141	26 141	1 880	13 213	6 571	6 642	101%	26 141
Provincial Government		1 337	8 428	8 789	–	–	2 197	(2 197)	-100%	8 789
District Municipality		179	435	1 063	629	629	318	310	98%	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	–	–	229	(229)	-100%	687
Transfers recognised - capital		**28 736**	**35 003**	**36 680**	**2 509**	**13 842**	**9 316**	**4 526**	**49%**	**36 680**
Internally generated funds		49 838	24 300	32 453	3 803	7 915	9 421	(1 506)	-16%	32 453
Total Capital Funding	7	**96 876**	**59 303**	**69 133**	**6 312**	**21 757**	**18 737**	**3 020**	**16%**	**69 133**

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

Vote Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		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		–	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
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Vote 2 - Community Services		**6 086**	**1 600**	**3 187**	**100**	**100**	**1 062**	(962)	-91%	**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		–	–	–	–	–	–	–	–	–
2.8 - Environment & Licencing		–	–	–	–	–	–	–	–	–
2.9 - Community Halls and Amenities		5 216	1 600	3 187	100	100	1 062	(962)	-91%	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		–	–	–	–	–	–	–	–	–
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Vote 4 - Technical Services		**27 686**	**26 954**	**26 335**	**3 509**	**10 367**	**7 820**	2 546	33%	**26 335**
4.1 - Director: Technical Services		–	–	–	–	–	–	–	–	–
4.2 - Electro Technical Services		7 046	5 300	5 300	2 259	4 403	1 767	2 637	149%	5 300
4.3 - Water Storage & Distribution		6 791	12 161	11 741	1 251	5 963	3 730	2 233	60%	11 741
4.4 - Waste Water Management		892	250	50	–	–	13	(13)	-100%	50
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		–	–	–	–	–	–	–	–	–
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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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
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Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
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Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote Description R Thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital multi-year expenditure sub-total		**78 951**	**28 554**	**29 522**	**3 610**	**10 467**	**8 883**	1 585	18%	**29 522**
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	1									
Vote 1 - Financial Services		**278**	**50**	**50**	**–**	**2**	**17**	(14)	-87%	**50**
1.1 - Direcrtor: Finance		278	50	50	–	2	17	(14)	-87%	50
1.2 - Income		–	–	–	–	–	–	–	–	–
1.3 - Financial Administrastion		–	–	–	–	–	–	–	–	–
1.4 - Credit Control		–	–	–	–	–	–	–	–	–
1.5 - Supply Chain & Expenditure		–	–	–	–	–	–	–	–	–
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Vote 2 - Community Services		**5 461**	**7 889**	**8 984**	**625**	**780**	**2 951**	(2 171)	-74%	**8 984**
2.1 - Director: Community Services		127	50	77	31	32	26	6	25%	77
2.2 - Cemetries		–	–	–	–	–	–	–	–	–
2.3 - Housing		–	–	–	–	–	–	–	–	–
2.4 - Libraries		2 009	6 859	7 767	568	697	2 589	(1 892)	-73%	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	1 140	26	52	337	(285)	-85%	1 140
Vote 3 - Corporate Services		**2 822**	**635**	**1 523**	**101**	**607**	**474**	133	28%	**1 523**
3.1 - Director: Corporate Services		197	50	95	46	57	32	25	80%	95
3.2 - Human Resources		–	–	–	–	–	–	–	–	–
3.3 - Administration		–	50	50	–	–	–	–	–	50
3.4 - Information Technology		2 000	300	350	33	33	117	(84)	-72%	350
3.5 - Marketing & Communication		130	235	235	23	23	62	(39)	-63%	235
3.6 - Thusong Centre		–	–	–	–	–	–	–	–	–

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
3.7 - Traffic and Protection Services		99	–	504	–	267	168	99	59%	504
3.8 - Tourism		–	–	–	–	–	–	–	–	–
3.9 - Council Cost		395	–	289	–	228	96	131	137%	289
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Vote 4 - Technical Services		**44 643**	**20 755**	**27 724**	**1 969**	**9 890**	**6 082**	3 807	63%	**27 724**
4.1 - Director: Technical Services		150	50	50	21	21	17	4	23%	50
4.2 - Electro Technical Services		16 957	2 809	2 759	(930)	55	702	(647)	-92%	2 759
4.3 - Water Storage & Distribution		7 365	1 200	3 183	344	1 091	1 031	60	6%	3 183
4.4 - Waste Water Management		635	250	3 292	–	–	947	(947)	-100%	3 292
4.5 - Waste Management		943	435	435	–	417	145	272	188%	435
4.6 - Roads		11 253	8 500	8 500	–	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	9 506	2 534	8 300	1 116	7 184	644%	9 506
Vote 5 - Municipal Manager		**9 901**	**50**	**61**	**7**	**10**	**20**	(10)	-51%	**61**
5.1 - Municipal Manager		43	50	61	7	10	20	(10)	-51%	61
5.2 - Performance & Project Management		–	–	–	–	–	–	–	–	–
5.4 - Internal Audit		–	–	–	–	–	–	–	–	–
5.5 - IDP		–	–	–	–	–	–	–	–	–
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Vote 6 - Planning and Development		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 7 - [NAME OF VOTE 7]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 8 - [NAME OF VOTE 8]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 9 - [NAME OF VOTE 9]		**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
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Vote 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
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Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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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
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Capital single-year expenditure sub-total		63 105	29 379	38 342	2 702	11 289	9 545	1 744	18%	38 342
Total Capital Expenditure		142 056	57 934	67 863	6 312	21 757	18 428	3 329	18%	67 863

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

Description	Ref	2025/26	Budget Year 2026/27			
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		138 269	238 581	286 407	(8 925)	146 727
Trade and other receivables from exchange transactions		79 094	71 925	59 985	(7 428)	177 180
Receivables from non-exchange transactions		44 007	62 835	62 835	(11 071)	65 058
Inventory		19 635	14 764	5 291	1 623	15 804
VAT Receivable		13 222	(85 080)	(85 080)	8 352	33 945
Other current assets		5 722	4 947	4 947	–	6 655
Total current assets		**299 950**	**307 972**	**334 385**	**(17 448)**	**445 370**
Non current assets						
Investment property		36 498	40 838	40 838	–	36 498
Property, plant and equipment		1 270 450	1 248 002	1 258 032	6 312	1 285 894
Heritage assets		550	550	550	–	550
Intangible assets		1 270	1 088	1 088	–	1 270
Total non current assets		**1 308 768**	**1 290 478**	**1 300 508**	**6 312**	**1 324 212**
TOTAL ASSETS		**1 608 717**	**1 598 451**	**1 634 893**	**(11 136)**	**1 769 582**
LIABILITIES						
Current liabilities						
Financial liabilities		7 096	22 073	22 073	–	647
Consumer deposits		10 615	10 655	10 655	93	10 898
Trade and other payables from exchange transactions		107 725	187 021	207 096	(4 689)	47 347
Trade and other payables from non-exchange transactions		(1 993)	13 219	24 831	4 262	30 429
Provision		37 015	38 815	38 815	753	46 978
VAT Payable		(5 503)	(96 979)	(96 979)	6 400	36 770
Other current liabilities		7 483	3 300	3 300	–	6 448
Total current liabilities		**162 436**	**178 102**	**209 791**	**6 819**	**179 517**
Non current liabilities						
Financial liabilities		15 852	(6 686)	(6 478)	155	16 313
Provision		115 642	84 523	84 523	945	220 448
Other non-current liabilities		101 762	104 055	104 055	–	–
Total non current liabilities		**233 255**	**181 892**	**182 100**	**1 100**	**236 761**
TOTAL LIABILITIES		**395 692**	**359 995**	**391 891**	**7 919**	**416 278**
NET ASSETS	2	**1 213 025**	**1 238 456**	**1 243 002**	**(19 055)**	**1 353 304**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 200 304	1 227 290	1 230 755	(18 773)	1 340 583
Reserves and funds		12 722	11 166	11 166	–	12 722
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 213 025**	**1 238 456**	**1 241 921**	**(18 773)**	**1 353 304**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		3 161	219 152	219 152	18 293	46 257	64 550	(18 293)	-28%	219 152
Service charges		777 330	710 379	710 379	50 471	165 620	216 090	(50 470)	-23%	710 379
Other revenue		15 716	2 141	2 141	9 797	9 172	10 655	(1 483)	-14%	2 141
Transfers and Subsidies - Operational		172 883	200 184	223 174	5 000	92 937	96 137	(3 200)	-3%	223 174
Transfers and Subsidies - Capital		30 862	40 254	40 669	–	500	500	–	–	40 669
Interest		–	52 725	52 725	851	2 789	3 639	851	23%	52 725
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(676 574)	(1 161 805)	(1 161 805)	(86 306)	(311 632)	(396 715)	(85 082)	21%	(1 161 805)
Finance charges		–	–	–	–	–	–	–	–	–
Transfers and Subsidies		–	–	–	(262)	(306)	(568)	(262)	46%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**323 379**	**63 029**	**86 434**	**(2 158)**	**5 336**	**(5 712)**	**(11 048)**	**193%**	**86 434**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		10 208	–	–	589	576	1 165	(589)	-51%	–
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		(96 826)	–	–	(4 427)	(17 545)	(21 972)	(4 427)	20%	–
Retention (Capital)		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(86 618)**	**–**	**–**	**(3 838)**	**(16 969)**	**(20 807)**	**(3 838)**	**18%**	**–**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		1 305	–	–	(2 929)	20 852	17 923	2 929	16%	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**1 305**	**–**	**–**	**(2 929)**	**20 852**	**17 923**	**(2 929)**	**-16%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**238 067**	**63 029**	**86 434**	**(8 924)**	**9 219**	**(8 596)**			**86 434**
Cash/cash equivalents at the year begin:		**198 636**	**227 266**	**227 266**	**146 726**	**137 507**	**227 266**			**137 507**
Cash/cash equivalents at the year end:		**436 703**	**290 295**	**313 700**	**137 802**	**146 726**	**218 670**			**223 941**

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

Description	Ref	2025/26	Budget Year 2026/27						
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity	6									
Appliance Maintenance		530	8	8	50	117	3	114	4320%	8
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		114	3 001	3 001	10	40	1 000	(961)	-96%	3 001
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–
Electricity Sales		472 860	514 934	536 169	36 011	166 267	178 723	(12 456)	-7%	536 169
Joint Pole Usage		–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	8	8	–	–	3	(3)	-100%	8
Meter Reading Fees		–	16	16	–	–	5	(5)	-100%	16
Notice Revenues		–	–	–	–	–	–	–	–	–
Temporary Service Plant		–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**473 504**	**517 967**	**539 202**	**36 071**	**166 424**	**179 734**	**(13 310)**	**-7%**	**539 202**
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(5 701)	(5 969)	(5 969)	(1 637)	(1 637)	(1 990)	352	-18%	(5 969)
Net Service charges - Electricity		**466 205**	**511 997**	**533 233**	**34 433**	**164 787**	**177 744**	**(12 958)**	**-7%**	**533 233**
Service charges - Water	6									
Agricultural and Rural Water Service		–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Disconnection		88	155	155	25	65	52	13	26%	155
Industrial Water		–	–	–	–	–	–	–	–	–
Meter Reading Fees		–	–	–	–	–	–	–	–	–
Sale		61 215	61 330	61 330	5 576	21 148	20 443	705	3%	61 330
Urban Higher Level Service		–	–	–	–	–	–	–	–	–
Total Service charges - Water		**61 303**	**61 486**	**61 486**	**5 601**	**21 213**	**20 495**	**718**	**4%**	**61 486**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		(402)	(3 460)	(3 460)	(0)	(1)	(1 153)	1 152	-100%	(3 460)
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(3 211)	(892)	(892)	(366)	(1 398)	(297)	(1 101)	370%	(892)
Net Service charges - Water		**57 690**	**57 134**	**57 134**	**5 234**	**19 814**	**19 045**	**769**	**4%**	**57 134**
Service charges - Waste Water Management	6									
Agricultural and Rural		–	6	6	–	–	2	(2)	-100%	6
Availability Charges		–	–	–	–	–	–	–	–	–
Connection/Reconnection		82	162	162	32	102	54	48	88%	162
Higher Level Service		–	–	–	–	–	–	–	–	–
Industrial Effluent		12 219	10 000	10 000	(4 316)	4 458	3 333	1 124	34%	10 000
Industrial Waste Water		–	6	6	–	–	2	(2)	-100%	6
Pump/Removal of Waste Water		–	898	898	1	1	299	(299)	-100%	898
Sanitation Charges		44 759	46 606	46 606	3 860	15 381	15 535	(154)	-1%	46 606

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
Treatment of Effluent		–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**57 060**	**57 678**	**57 678**	**(423)**	**19 941**	**19 226**	**715**	**4%**	**57 678**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		(12 507)	(12 542)	(12 542)	(1 223)	(4 686)	(4 181)	(505)	12%	(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**	**(1 646)**	**15 256**	**15 045**	**210**	**1%**	**45 136**
Service charges - Waste Management	6									
Availability Charges		–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–
Disposal Facilities		2 113	1 031	1 031	258	446	344	102	30%	1 031
Refuse Bags		11	8	8	0	4	3	1	45%	8
Refuse Removal		40 173	41 565	41 565	3 483	13 880	13 855	26	0%	41 565
Skip		–	5	5	–	0	2	(2)	-98%	5
Waste Bins		7 398	8 198	8 198	649	2 599	2 733	(134)	-5%	8 198
Total refuse removal revenue		**49 694**	**50 807**	**50 807**	**4 389**	**16 929**	**16 936**	**(7)**	**-0%**	**50 807**
Less Revenue Foregone (in excess of one removal a week to indigent households)		(11 757)	(11 418)	(11 418)	(1 202)	(4 592)	(3 806)	(786)	21%	(11 418)
Less Cost of Free Basic Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management		**37 937**	**39 389**	**39 389**	**3 187**	**12 337**	**13 130**	**(793)**	**-6%**	**39 389**
Sales of Goods and Rendering of Services										
Academic Services		–	–	–	–	–	–	–	–	–
Advertisements		59	55	55	6	19	18	1	3%	55
Amendment Fees		–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		202	129	129	20	52	43	9	20%	129
Building Plan Approval		2 505	1 211	1 211	47	774	404	371	92%	1 211
Building Plan Clause Levy		–	180	180	–	–	60	(60)	-100%	180
Buyers Card		–	–	–	–	–	–	–	–	–
Camping Fees		3 408	3 038	3 038	303	1 044	1 013	31	3%	3 038
Cemetery and Burial		377	296	296	12	32	99	(66)	-67%	296
Cleaning and Removal		(1)	81	81	–	–	27	(27)	-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	–	–	4	(4)	-100%	12
Encroachment Fees		133	64	64	16	49	21	28	130%	64
Entrance Fees		654	930	930	7	15	310	(295)	-95%	930
Escort Fees		–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–
Fire Services		41	2	2	1	5	1	4	539%	2

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
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	4 166	4 166	4 160	6	0%	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	5	36	2	34	1895%	5
Removal of Restrictions		0	6	6	–	–	2	(2)	-100%	6
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–
Sale of Goods		79	89	89	9	15	30	(15)	-50%	89
Scrap, Waste & Other Goods		–	24	24	–	–	8	(8)	-100%	24
Shared Services		–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		1	–	–	(0)	–	–	–	–	–
Traffic Control		–	6	6	–	–	2	(2)	-100%	6
Transport Fees		–	–	–	–	–	–	–	–	–
Valuation Services		49	6	6	4	18	2	16	772%	6
Water Meter Protectors		–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		**17 216**	**6 161**	**18 642**	**4 595**	**6 226**	**6 214**	**12**	**0%**	**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										

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
Eastern Cape		–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–
Western Cape		5 219	5 214	5 214	565	2 153	1 738	416	24%	5 214
Total Provincial		**5 219**	**5 214**	**5 214**	**565**	**2 153**	**1 738**	**416**	**24%**	**5 214**
Total Agency Services		**5 219**	**5 214**	**5 214**	**565**	**2 153**	**1 738**	**416**	**24%**	**5 214**
Interest - Deemed Interest		–	12	12	–	–	4	(4)	-100%	12
Interest earned from Receivables										
Electricity		2 360	2 157	2 157	279	758	719	39	5%	2 157
Housing		226	229	229	15	59	76	(17)	-22%	229
Housing Land Sales		–	82	82	–	–	27	(27)	-100%	82
Housing Selling Schemes		–	84	84	–	–	28	(28)	-100%	84
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	6	6	–	–	2	(2)	-100%	6
Service Charges		74	76	76	6	24	25	(2)	-6%	76
Sporting and Other Bodies		–	11	11	–	–	4	(4)	-100%	11
Staff		–	11	11	–	–	4	(4)	-100%	11
Waste Management		5 392	5 251	5 251	334	1 249	1 750	(502)	-29%	5 251
Waste Water Management		6 506	6 887	6 887	339	1 349	2 296	(947)	-41%	6 887
Water		8 925	9 776	9 776	545	1 994	3 259	(1 265)	-39%	9 776
Shared Services		–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		**23 496**	**24 570**	**24 570**	**1 518**	**5 432**	**8 190**	**(2 758)**	**-34%**	**24 570**
Interest earned from Current and Non Current Assets										
Bank Accounts		8 448	8 522	8 522	766	3 555	2 841	714	25%	8 522
Financial Assets		–	11	11	–	–	4	(4)	-100%	11
Short Term Investments and Call Accounts		6 512	8 799	8 799	85	85	2 933	(2 848)	-97%	8 799
Total Interest earned from Current and Non Current Assets		**14 961**	**17 332**	**17 332**	**851**	**3 639**	**5 777**	**(2 138)**	**-37%**	**17 332**
Dividends										
External Investment		–	–	–	–	–	–	–	–	–
Municipal Entities		–	–	–	–	–	–	–	–	–
Total Dividends		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Rent on Land										
Land		–	18	18	–	–	6	(6)	-100%	18
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–
Servitudes		–	12	12	–	–	4	(4)	-100%	12
Total Rent on Land		**-**	**30**	**30**	**-**	**-**	**10**	**(10)**	**-100%**	**30**
Rental from Fixed Assets										
Market Related									–	
Biological Assets		–	–	–	–	–	–	–	–	–

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
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		3 969	4 845	4 845	116	289	1 615	(1 326)	-82%	4 845
Property Plant and Equipment		–	–	–	–	–	–	–	–	–
Total Market Related		**3 969**	**4 845**	**4 845**	**116**	**289**	**1 615**	**(1 326)**	**-82%**	**4 845**
Non-market Related										
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		939	1 100	1 100	71	292	367	(75)	-20%	1 100
Property Plant and Equipment		869	750	750	100	272	250	22	9%	750
Total Non-market Related		**1 808**	**1 850**	**1 850**	**172**	**564**	**617**	**(53)**	**-9%**	**1 850**
Total Rental from Fixed Assets		**5 777**	**6 695**	**6 695**	**287**	**852**	**2 232**	**(1 379)**	**-62%**	**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	–	–	3 928	(3 928)	-100%	11 783
Development Charges		1 855	509	509	1	17	170	(152)	-90%	509
Operational Revenue										
Administrative Handling Fees		296	12	12	24	97	4	92	2293%	12
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–

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
Bad Debts Recovered		–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		1	0	0	0	0	0	0	629%	0
Bursary Repayment		–	–	–	–	–	–	–	–	–
Collection Charges		–	316	316	–	–	105	(105)	-100%	316
Commission		–	–	–	–	–	–	–	–	–
Discounts and Early Settlements		(790)	6	6	(73)	(256)	2	(258)	-12809%	6
Incidental Cash Surpluses		4	6	6	1	3	2	1	34%	6
Inspection Fees		–	6	6	–	–	2	(2)	-100%	6
Insurance Refund		267	151	151	–	–	50	(50)	-100%	151
Merchandising, Jobbing and Contracts		42	157	157	16	24	53	(29)	-54%	157
Recovery Maintenance		–	–	–	–	–	–	–	–	–
Registration Fees		52	–	–	7	7	–	7	–	–
Request for Information		1	12	12	0	0	4	(4)	-92%	12
Sale of Property		–	–	–	–	–	–	–	–	–
Skills Development Levy Refund		183	747	747	126	165	249	(84)	-34%	747
Staff and Councillors Recoveries		40	41	41	3	11	14	(3)	-21%	41
Total Operational Revenue		**97**	**1 454**	**1 454**	**104**	**51**	**485**	**(434)**	**-90%**	**1 454**
Non-Exchange revenue										
Property Rates										
Agricultural Properties		27 779	31 662	31 662	486	24 041	10 554	13 487	128%	31 662
Business and Commercial Properties		23 380	17 112	17 112	1 511	13 149	5 704	7 445	131%	17 112
Industrial Properties		13 996	14 818	14 818	957	7 452	4 939	2 512	51%	14 818
Mining Properties		–	–	–	–	(1)	–	(1)	–	–
Public Benefit Organisations		113	–	–	9	38	–	38	–	–
Public Service Infrastructure Properties		479	536	536	24	377	179	199	111%	536
Public Service Purposes Properties		19 695	21 262	21 262	1 064	12 703	7 087	5 616	79%	21 262
Residential Properties		29 051	51 183	51 183	2 369	12 429	17 061	(4 632)	-27%	51 183
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		2 651	2 865	2 865	118	1 756	955	801	84%	2 865
Total Property Rates		**117 142**	**139 439**	**139 439**	**6 538**	**71 945**	**46 480**	**25 465**	**55%**	**139 439**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(352)	(12 108)	(12 108)	(34)	(145)	(4 036)	3 891	-96%	(12 108)
Net Property Rates		**116 790**	**127 331**	**127 331**	**6 505**	**71 799**	**42 444**	**29 356**	**69%**	**127 331**
Surcharges and Taxes										
Surcharges		–	–	–	–	–	–	–	–	–
Taxes		5 365	7 371	8 077	298	1 073	2 456	(1 383)	-56%	8 077
Total Surcharges and Taxes		**5 365**	**7 371**	**8 077**	**298**	**1 073**	**2 456**	**(1 383)**	**-56%**	**8 077**
Fines, Penalties and Forfeits										
Fines		17 492	11 270	11 270	973	7 193	3 757	3 436	91%	11 270
Forfeits		391	0	0	–	(3)	–	(3)	–	0
Penalties		–	1 150	1 150	–	28	383	(355)	-93%	1 150
Total Fines, Penalties and Forfeits		**17 883**	**12 420**	**12 420**	**973**	**7 219**	**4 140**	**3 078**	**74%**	**12 420**

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
Licences or Permits										
Angling/Fishing		–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–
Dog		–	6	6	–	0	2	(2)	-97%	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	75	292	849	(557)	-66%	2 546
Threatened and Protected Species		–	–	–	–	–	–	–	–	–
Trading		225	155	155	1	15	52	(37)	-71%	155
Total Licences or Permits		**1 156**	**2 720**	**2 720**	**75**	**307**	**907**	**(600)**	**-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	–	–	306	(306)	-100%	917
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Governments		5 701	3 606	7 954	235	857	2 516	(1 659)	-66%	7 954
National Revenue Fund		155 614	166 475	166 475	–	69 365	55 492	13 873	25%	166 475
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Private Enterprises		452	–	1 886	–	–	629	(629)	-100%	1 886
Provincial Government		566	25 500	1 237	205	214	230	(17)	-7%	1 237
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**162 911**	**196 336**	**183 496**	**440**	**70 435**	**60 422**	**10 013**	**17%**	**183 496**
Total Transfer and subsidies - Operational		**162 911**	**196 336**	**183 496**	**440**	**70 435**	**60 422**	**10 013**	**17%**	**183 496**

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
Interest Receivables										
Property Rates		4 553	3 807	3 807	(670)	434	1 269	(835)	-66%	3 807
Service Charges									–	
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		-	-	-	-	-	-	-	–	-
Total Interest Receivables		**4 553**	**3 807**	**3 807**	**(670)**	**434**	**1 269**	**(835)**	**-66%**	**3 807**
Fuel Levy (RSC Replacement Grant)		–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges										
Electricity - Availability Charges		1 300	1 087	1 087	127	510	362	148	41%	1 087
Waste Management - Availability Charges		429	884	884	40	157	295	(138)	-47%	884
Waste Water Management - Availability Charges		1 391	426	426	84	332	142	190	134%	426
Water - Availability Charges		774	1 049	1 049	72	285	350	(64)	-18%	1 049
Total Operational Revenue - Service Charges		**3 894**	**3 445**	**3 445**	**323**	**1 284**	**1 148**	**135**	**12%**	**3 445**
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–

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
Total Other Gains		-	-	-	-	-	-	-	–	-
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue		997 838	1 069 064	1 102 429	57 073	383 115	366 496	16 618	5%	1 102 429
EXPENDITURE ITEMS:									–	
Employee related costs									–	
Salaries and Allowances									–	
Basic Salary	2	174 361	185 844	189 866	15 472	60 997	63 289	(2 292)	-4%	189 866
Bonuses		13 739	17 875	17 875	1 221	4 884	5 958	(1 074)	-18%	17 875
Allowance									–	
Accommodation, Travel and Incidental		–	–	–	–	–	–	–	–	–
Cellular and Telephone		1 335	1 622	1 622	118	464	541	(76)	-14%	1 622
Housing Benefits		1 199	1 492	1 492	103	411	497	(86)	-17%	1 492
Non-pensionable		–	81	81	–	–	27	(27)	-100%	81
Travel or Motor Vehicle		9 048	10 989	10 989	820	3 352	3 663	(311)	-8%	10 989
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		11 581	14 184	14 184	1 041	4 228	4 728	(500)	-11%	14 184
Service Related Benefits									–	
Acting		1 680	2 817	2 492	95	410	831	(421)	-51%	2 492
Bonus		–	–	–	–	–	–	–	–	–
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		3 913	5 040	5 040	–	–	1 680	(1 680)	-100%	5 040
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		1 087	1 439	1 439	211	845	480	366	76%	1 439
Overtime		21 543	28 251	28 251	2 157	8 692	9 417	(725)	-8%	28 251
Scarcity		–	–	–	–	–	–	–	–	–
Standby Allowance		7 608	9 175	9 215	684	2 664	3 072	(408)	-13%	9 215
Tools Allowance		–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		35 831	46 722	46 437	3 147	12 611	15 479	(2 868)	-19%	46 437
Total Salaries and Allowances		235 513	264 625	268 362	20 881	82 721	89 454	(6 733)	-8%	268 362
Social Contributions									–	
Bargaining Council		84	97	97	7	29	32	(4)	-11%	97
Group Life Insurance		6 266	6 294	6 294	581	2 305	2 098	207	10%	6 294
Medical		11 675	11 803	11 803	1 037	4 146	3 934	211	5%	11 803
Pension		26 518	31 092	31 092	2 367	9 399	10 364	(965)	-9%	31 092
Unemployment Insurance		1 276	1 669	1 719	109	423	573	(149)	-26%	1 719
Total Social Contributions		45 820	50 956	51 006	4 102	16 302	17 002	(700)	-4%	51 006
Post-retirement Benefit									–	

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
Medical		9 825	11 587	11 587	945	3 778	3 862	(84)	-2%	11 587
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		2	29	29	0	1	10	(9)	-92%	29
Total Post-retirement Benefit	4	**9 827**	**11 617**	**11 617**	**945**	**3 779**	**3 872**	**(93)**	**-2%**	**11 617**
Sub-Total		**291 161**	**327 197**	**330 985**	**25 928**	**102 802**	**110 328**	**(7 526)**	**-7%**	**330 985**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**291 161**	**327 197**	**330 985**	**25 928**	**102 802**	**110 328**	**(7 526)**	**-7%**	**330 985**
Remuneration of Councillors									–	
Allowances and Service Related Benefits									–	
Basic Salary		9 433	10 860	10 860	806	3 141	3 620	(479)	-13%	10 860
Cell phone Allowance		991	1 251	1 251	82	329	417	(88)	-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	248	–	248	–	–
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**950**	**3 718**	**4 037**	**(319)**	**-8%**	**12 111**
Social Contributions									–	
Medical Aid Benefits		–	94	94	–	–	31	(31)	-100%	94
Pension Fund Contributions		1 392	1 552	1 552	91	434	517	(84)	-16%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**91**	**434**	**549**	**(115)**	**-21%**	**1 646**
Total Remuneration of Councillors	1,5	**12 504**	**13 758**	**13 758**	**1 041**	**4 152**	**4 586**	**(434)**	**-9%**	**13 758**
Bulk Purchases - Electricity									–	
ESKOM		430 733	474 822	474 822	31 278	126 608	158 274	(31 666)	-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**	**31 278**	**126 608**	**158 274**	**(31 666)**	**-20%**	**474 822**
Inventory Consumed									–	
Agricultural		–	–	–	–	–	–	–	–	–
Consumables		3 509	3 604	3 559	206	678	1 143	(465)	-41%	3 559
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		23 309	19 181	18 963	3 324	9 583	6 321	3 262	52%	18 963

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
Water		1	0	0	–	–	0	(0)	-100%	0
Sub-total		**26 819**	**22 786**	**22 522**	**3 529**	**10 261**	**7 464**	**2 797**	**37%**	**22 522**
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	**26 819**	**22 786**	**22 522**	**3 529**	**10 261**	**7 464**	**2 797**	**37%**	**22 522**
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity		1 440	9 239	9 239	–	–	3 080	(3 080)	-100%	9 239
Shared Services		–	–	–	–	–	–	–	–	–
Waste Management		(19 083)	5 764	5 764	–	–	1 921	(1 921)	-100%	5 764
Waste Water Management		(20 056)	6 757	6 757	–	–	2 252	(2 252)	-100%	6 757
Water		(37 940)	1 588	1 588	–	–	529	(529)	-100%	1 588
Total Trade and Other Receivables from Exchange Transactions		**(76 739)**	**23 349**	**23 349**	**-**	**-**	**7 783**	**(7 783)**	**-100%**	**23 349**
Other Receivables from Non-exchange Revenue										
Property Rates										
Agricultural Properties		–	–	–	–	–	–	–	–	–
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	–	–	3 718	(3 718)	-100%	11 155
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–
Total Property Rates		**8 770**	**11 155**	**11 155**	**-**	**-**	**3 718**	**(3 718)**	**-100%**	**11 155**
Service Charges										
Service Charges General		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Non Specific Accounts		993	8 820	8 820	–	–	2 940	(2 940)	-100%	8 820
Total Other Receivables from Non-exchange Revenue		**9 764**	**19 975**	**19 975**	**-**	**-**	**6 658**	**(6 658)**	**-100%**	**19 975**
Total Debt Impairment	1	**(66 975)**	**43 324**	**43 324**	**-**	**-**	**14 441**	**(14 441)**	**-100%**	**43 324**
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets		39	101	101	–	–	34	(34)	-100%	101
Total Amortisation		**39**	**101**	**101**	**-**	**-**	**34**	**(34)**	**-100%**	**101**
Depreciation										
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Community Assets		3 251	2 170	2 170	–	–	723	(723)	-100%	2 170
Computer Equipment		694	2 719	2 719	–	–	906	(906)	-100%	2 719

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
Electrical Infrastructure		4 044	1 116	1 116	–	–	372	(372)	-100%	1 116
Furniture and Office Equipment		1 124	674	674	–	1	225	(223)	-99%	674
Heritage Assets		–	–	–	–	–	–	–	–	–
Investment Property		410	218	218	–	–	73	(73)	-100%	218
Land		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Machinery and Equipment		2 241	1 565	1 565	–	–	522	(522)	-100%	1 565
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Roads Infrastructure		8 189	656	656	–	–	219	(219)	-100%	656
Sanitation Infrastructure		5 417	2 940	2 940	–	–	980	(980)	-100%	2 940
Solid Waste Infrastructure		667	18 026	18 026	–	–	6 009	(6 009)	-100%	18 026
Storm water Infrastructure		2 602	596	596	–	–	199	(199)	-100%	596
Transport Assets		2 760	5 628	5 628	–	–	1 876	(1 876)	-100%	5 628
Water Supply Infrastructure		6 694	1 772	1 772	–	–	591	(591)	-100%	1 772
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation		**40 121**	**38 080**	**38 080**	**-**	**1**	**12 693**	**(12 692)**	**-100%**	**38 080**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Construction Work-in-progress		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–
Total Depreciation, Amortisation and Impairment	1	**45 612**	**38 181**	**38 181**	**-**	**1**	**12 727**	**(12 726)**	**-100%**	**38 181**
Interest, Dividends and Rent on Land									–	
Dividends Paid		–	–	–	–	–	–	–	–	–
Interest Paid		10 725	10 773	10 773	155	617	3 591	(2 974)	-83%	10 773
Rent on Land		53	17	17	–	–	6	(6)	-100%	17
Total Interest, Dividends and Rent on Land	1	**10 779**	**10 789**	**10 789**	**155**	**617**	**3 596**	**(2 980)**	**-83%**	**10 789**

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
Contracted Services									–	
Consultants and Professional Services		6 668	19 796	16 959	1 440	4 633	5 482	(850)	-16%	16 959
Contractors		24 044	8 652	50 557	4 145	5 307	16 664	(11 357)	-68%	50 557
Outsourced Services		41 291	44 212	42 992	5 258	17 078	14 331	2 747	19%	42 992
Total Contracted Services	1	**72 003**	**72 660**	**110 508**	**10 843**	**27 017**	**36 477**	**(9 460)**	**-26%**	**110 508**
Transfers and Subsidies									–	
Capital									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–
Total Capital		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**–**	**-**
Operational									–	
Allocations In-kind		–	–	–	–	–	–	–	–	–
Monetary Allocations		2 777	14 153	2 388	244	714	796	(82)	-10%	2 388
Total Operational		**2 777**	**14 153**	**2 388**	**244**	**714**	**796**	**(82)**	**-10%**	**2 388**
Total Transfers and Subsidies	1	**2 777**	**14 153**	**2 388**	**244**	**714**	**796**	**(82)**	**-10%**	**2 388**
Irrecoverable Debts Written Off									–	
Bab debt written off		–	–	–	–	–	–	–	–	–
Exchange									–	-
Electricity		5 508	1 662	1 662	–	60	554	(494)	-89%	1 662
Non Specific Accounts		1 100	–	–	–	1	–	1	–	–
Waste Management		40 481	9 706	9 706	2	19	3 235	(3 216)	-99%	9 706
Waste Water Management		40 099	7 579	7 579	3	63	2 526	(2 463)	-98%	7 579
Water		72 517	12 554	12 554	5	32	4 185	(4 153)	-99%	12 554
Total Exchange		**159 705**	**31 500**	**31 500**	**10**	**175**	**10 500**	**(10 325)**	**-98%**	**31 500**
Non-exchange									–	
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**	**10**	**220**	**10 500**	**(10 280)**	**-98%**	**31 500**
Operational Cost and Other Cost									–	
Operational Cost									–	
Achievements and Awards		–	47	47	–	–	16	(16)	-100%	47
Advertising, Publicity and Marketing		990	1 556	1 508	54	144	503	(359)	-71%	1 508
Assets less than the Capitalisation Threshold		–	–	–	–	–	–	–	–	–
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		552	536	536	14	163	179	(16)	-9%	536
Bargaining Council		–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–
Bursaries (Employees)		–	–	–	–	–	–	–	–	–
Cash Discount		–	–	–	–	–	–	–	–	–
Cleaning Services		40	58	58	2	9	19	(11)	-55%	58
Commission		2 508	2 856	2 856	429	741	952	(211)	-22%	2 856
Communication		940	3 659	3 408	187	678	1 136	(458)	-40%	3 408

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
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	(1)	-81%	3
Deeds		33	62	62	17	27	21	6	30%	62
Drivers Licences and Permits		–	–	–	–	–	–	–	–	–
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		70	79	79	–	–	26	(26)	-100%	79
Entertainment		8	16	16	–	–	5	(5)	-100%	16
Entrance Fees		–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–
External Audit Fees		5 111	4 846	4 846	1 192	1 826	1 615	210	13%	4 846
External Computer Service		4 901	6 023	5 735	1 866	3 936	1 912	2 024	106%	5 735
Fines and Penalties		2	1	1	–	–	0	(0)	-100%	1
Firearm Handling Fees		–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–
Full Time Union Representative		62	(10)	60	–	8	20	(12)	-59%	60
Hire Charges		10 820	7 426	5 975	667	2 941	1 992	949	48%	5 975
Honoraria (Voluntarily Workers)		–	–	–	–	–	–	–	–	–
Indigent Relief		–	–	–	–	–	–	–	–	–
Insurance Underwriting		2 958	3 697	3 690	143	3 300	1 230	2 070	168%	3 690
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–
Learnerships and Internships		638	659	659	55	268	178	90	51%	659
Levies Paid - Water Resource Management Charges		2 907	2 736	2 936	36	2 034	979	1 055	108%	2 936
Licences		501	543	543	(0)	183	181	2	1%	543
Management Fee		–	1	1	–	–	0	(0)	-100%	1
Municipal Services		5 764	44	44	7	27	15	12	84%	44
Office Decorations		1	3	3	1	1	1	0	14%	3
Parking Fees		–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–
Printing, Publications and Books		1 222	1 855	1 855	115	433	618	(186)	-30%	1 855
Professional Bodies, Membership and Subscription		2 594	793	793	–	9	264	(255)	-97%	793
Registration Fees		50	51	61	–	16	20	(4)	-21%	61
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–
Rewards Incentives		–	–	–	–	–	–	–	–	–
Road Worthy Test		–	15	15	–	1	5	(4)	-77%	15
Samples and Specimens		–	–	–	–	–	–	–	–	–
Search Fees		–	–	–	–	–	–	–	–	–
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys		15	137	137	33	58	46	12	27%	137
Signage		1 334	1 719	1 557	275	594	519	75	14%	1 557

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
Skills Development Fund Levy		2 844	1 339	1 339	244	967	446	521	117%	1 339
Small Differences Tolerances		–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		–	–	–	–	–	–	–	–	–
Supplier Development Programme		–	–	–	–	–	–	–	–	–
System Access and Information Fees		–	–	–	–	–	–	–	–	–
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–
Toll Gate Fees		2	1	1	–	0	0	(0)	-80%	1
Transport Provided as Part of Departmental Activities		38	70	50	15	15	17	(2)	-11%	50
Travel Agency and Visas		14	46	47	0	3	15	(12)	-82%	47
Travel and Subsistence		999	956	1 045	103	302	345	(43)	-12%	1 045
Uniform and Protective Clothing		2 878	3 168	3 393	57	205	1 131	(926)	-82%	3 393
Vehicle Tracking		225	386	356	–	42	90	(48)	-53%	356
Ward Committees		1 385	1 283	1 283	111	454	428	26	6%	1 283
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–
Wet Fuel		9 764	11 229	12 254	1 164	4 269	4 085	184	5%	12 254
Witness Fees		–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		2 380	2 586	2 586	–	–	–	–	–	2 586
Total Operational Cost		**64 563**	**60 475**	**59 839**	**6 786**	**23 652**	**19 010**	**4 643**	**24%**	**59 839**
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	157	617	549	68	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**	**157**	**617**	**549**	**68**	**12%**	**1 648**
Discontinued Operations		–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**65 851**	**61 915**	**61 487**	**6 943**	**24 270**	**19 559**	**4 710**	**24%**	**61 487**
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Inventory									–	
Decrease in net-realisable Value		–	–	–	–	–	–	–	–	–

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
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		-	-	-	-	-	-	-	–	-
Leave Gratuity		–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–
Biological Assets		–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Foreign Exchange		–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–
Total Expenditure		**1 080 388**	**1 111 084**	**1 140 264**	**79 971**	**296 660**	**378 748**	**(82 088)**	**-22%**	**1 140 264**
Surplus/(Deficit)		**(82 551)**	**(42 020)**	**(37 835)**	**(22 898)**	**86 454**	**(12 252)**	**98 706**	**-806%**	**(37 835)**
Transfers and subsidies - capital (monetary allocations)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		179	435	435	–	–	109	(109)	-100%	435
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
National Government		24 551	26 141	26 141	–	–	6 535	(6 535)	-100%	26 141
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–
Provincial Governments		1 337	8 428	8 789	–	–	2 893	(2 893)	-100%	8 789
Public Corporations		–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		**27 879**	**35 003**	**35 364**	**-**	**-**	**9 537**	**(9 537)**	**-100%**	**35 364**
Transfers and subsidies - capital (in-kind)									–	
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–

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
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)	(2 471)	(22 898)	86 454	(2 715)	89 169	-3284%	(2 471)
Income Tax									–	
Continuing Operations		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Income Tax		-	-	-	-	-	-	-	–	-
Surplus/(Deficit) after income tax		(54 672)	(7 016)	(2 471)	(22 898)	86 454	(2 715)	89 169	-3284%	(2 471)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(54 672)	(7 016)	(2 471)	(22 898)	86 454	(2 715)	89 169	-3284%	(2 471)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		(54 672)	(7 016)	(2 471)	(22 898)	86 454	(2 715)	89 169	-3284%	(2 471)
Repairs and Maintenance by Expenditure Item	8								–	
Employee related costs		–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		5 270	4 711	4 520	781	2 048	1 507	541	36%	4 520
Contracted Services		12 563	14 772	11 239	1 119	3 579	3 574	6	0%	11 239
Operational Costs		7 387	4 965	4 155	513	2 466	1 385	1 081	78%	4 155
Total Repairs and Maintenance Expenditure	9	**25 220**	**24 448**	**19 914**	**2 413**	**8 093**	**6 466**	**1 627**	**25%**	**19 914**

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

Description	NT Code	Budget Year 2026/27											
R Thousands		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	11 496	2 193	2 220	1 499	1 574	1 441	13 732	39 874	74 029	58 120	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 488	1 470	931	4 347	682	761	2 812	10 758	49 249	19 360	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	8 281	9 643	648	562	530	515	2 673	39 699	62 551	43 979	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	9 275	1 390	1 245	1 120	1 059	1 361	5 921	28 640	50 010	38 100	–	–
Receivables from Exchange Transactions - Waste Management	1600	7 620	1 429	1 248	1 055	1 019	952	5 466	26 591	45 379	35 082	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	347	17	15	16	14	15	80	521	1 025	646	–	–
Interest on Arrear Debtor Accounts	1810	1 711	166	103	305	225	276	2 619	51 934	57 339	55 358	–	–
Other	1900	(7 310)	44	133	38	33	47	135	1 841	(5 038)	2 093	–	–
Total By Income Source	**2000**	**58 909**	**16 353**	**6 544**	**8 941**	**5 136**	**5 366**	**33 437**	**199 858**	**334 543**	**252 738**	**–**	**–**
2025/26 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 627	1 661	844	301	276	240	1 719	11 186	19 856	13 723	–	–
Commercial	2300	24 076	5 398	573	4 465	719	1 161	9 205	35 926	81 523	51 476	–	–
Households	2400	30 598	8 497	4 999	4 097	4 066	3 868	21 940	145 829	223 893	179 799	–	–
Other	2500	608	797	127	78	74	97	572	6 918	9 271	7 739	–	–
Total By Customer Group	**2600**	**58 909**	**16 353**	**6 544**	**8 941**	**5 136**	**5 366**	**33 437**	**199 858**	**334 543**	**252 738**	**–**	**–**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments		–	–	–	85	15 085	(2 933)	18 017	-614%	–
Cash at Bank		138 260	238 572	286 398	(13 347)	(20 875)	235 397	(256 272)	-109%	286 398
Cash on Hand		9	9	9	(0)	(0)	9	(10)	-100%	9
Total Cash and Cash Equivalents		**138 269**	**238 581**	**286 407**	**(13 262)**	**(5 791)**	**232 473**	**(238 264)**	**-102%**	**286 407**
Short term Investments										
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity		69 957	124 526	145 761	(6 869)	4 490	(53 600)	58 090	-108%	145 761
Waste Management		48 842	89 183	89 183	1 318	3 970	73 479	(69 508)	-95%	89 183
Waste Water Management		52 594	44 171	44 171	(3 886)	13 307	24 299	(10 992)	-45%	44 171
Water		75 092	138 668	138 668	2 922	4 978	116 920	(111 941)	-96%	138 668
Other trade receivables from exchange transactions		18 519	17 853	(15 323)	(914)	22 003	9 380	12 624	135%	(15 323)
VAT Receivable Input Tax Accrual		(407)	(1 697)	(1 697)	429	64 725	32 628	32 097	98%	(1 697)
Gross: Trade and other receivables from exchange transactions		**264 596**	**412 705**	**400 764**	**(7 000)**	**113 474**	**203 104**	**(89 631)**	**-44%**	**400 764**
Less: Impairment for debt										
Impairment for Electricity		(14 670)	(30 162)	(30 162)	–	1 867	(20 923)	22 790	-109%	(30 162)
Impairment for Waste Management		(46 051)	(76 010)	(76 010)	–	17 911	(70 246)	88 157	-125%	(76 010)
Impairment for Waste Water Management		(46 704)	(75 646)	(75 646)	–	20 466	(68 888)	89 354	-130%	(75 646)
Impairment for Water		(67 799)	(131 222)	(131 222)	–	56 796	(129 634)	186 430	-144%	(131 222)
Impairment for other trade receivalbes from exchange transactions		(10 278)	(27 740)	(27 740)	–	(791)	(18 920)	18 129	-96%	(27 740)
Total Less: Impairment for debt		**(185 502)**	**(340 780)**	**(340 780)**	**-**	**96 249**	**(308 611)**	**404 860**	**-131%**	**(340 780)**
Total net Trade and other receivables from Exchange Transactions		**79 094**	**71 925**	**59 985**	**(7 000)**	**209 722**	**(105 507)**	**315 229**	**-299%**	**59 985**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties		25 532	18 454	18 454	(6 510)	4 274	6 051	(1 777)	-29%	18 454
Business and Commercial Properties		10 018	13 950	13 950	(768)	2 759	7 247	(4 488)	-62%	13 950
Industrial Properties		2 197	3 924	3 924	(1 356)	180	(1 881)	2 061	-110%	3 924
Mining Properties		–	–	–	–	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)	(41)	(586)	(16 493)	15 908	-96%	(16 283)
Public Service Purposes Properties		6 272	26 698	26 698	(3 254)	(310)	18 369	(18 679)	-102%	26 698
Residential Properties		24 779	31 400	31 400	(41)	1 998	13 555	(11 557)	-85%	31 400
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–
Vacant Land		5 250	4 944	4 944	(86)	938	3 821	(2 883)	-75%	4 944
Property Rates General		–	–	–	–	–	–	–	–	–
Gross: Property rates		**73 884**	**83 091**	**83 091**	**(12 056)**	**10 653**	**30 674**	**(20 020)**	**-65%**	**83 091**
Less: Impairment of Property rates		(59 396)	(67 918)	(67 918)	–	(8 674)	(56 763)	48 090	-85%	(67 918)
Net Property rates		**14 489**	**15 173**	**15 173**	**(12 056)**	**1 980**	**(26 090)**	**28 069**	**-108%**	**15 173**
Other receivables from non-exchange transactions		45 650	61 562	61 562	1 085	1 552	50 565	(49 013)	-97%	61 562
Less:Impairment for other receivables from non-exchange		(16 132)	(13 900)	(13 900)	–	(9 164)	(13 900)	4 736	-34%	(13 900)
Net other receivables from non-exchange transactions		**29 518**	**47 662**	**47 662**	**1 085**	**(7 612)**	**36 665**	**(44 277)**	**-121%**	**47 662**
Total net Receivables from non-exchange transactions		**44 007**	**62 835**	**62 835**	**(10 972)**	**(5 632)**	**10 576**	**(16 208)**	**-153%**	**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)	–	–
Consumables		1 648	(3 164)	(7 705)	(93)	(197)	(2 003)	1 806	-90%	(7 705)
Finished Goods		–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Materials and Supplies		17 968	17 908	12 975	1 717	(7 386)	25 606	(32 992)	-129%	12 975
Water		19	20	20	–	190	7	184	2696%	20
Work-in-progress		–	–	–	–	–	–	–	–	–
Total Inventory		**19 635**	**14 764**	**5 291**	**1 623**	**(8 501)**	**23 609**	**(32 110)**	**-136%**	**5 291**
VAT Receivable										
Input Tax Capital		1 351	1 176	1 176	282	(15 780)	1 176	(16 957)	-1441%	1 176
Input Tax General		11 871	10 608	10 608	7 635	(62 371)	44 933	(107 304)	-239%	10 608
VAT Control (Receivable)		–	(96 865)	(96 865)	(99)	(5 912)	(96 865)	90 953	-94%	(96 865)
Total VAT Receivable		**13 222**	**(85 080)**	**(85 080)**	**7 819**	**(84 063)**	**(50 755)**	**(33 308)**	**66%**	**(85 080)**
Other current assets										
Construction Contracts and Receivables		–	–	–	–	–	(3 928)	3 928	-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	–	177	2 303	(2 126)	-92%	2 303

Description R Thousands	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current assets		**5 722**	**4 947**	**4 947**	**-**	**(112)**	**1 020**	**(1 131)**	**-111%**	**4 947**
Total Current Assets		**299 950**	**307 972**	**334 385**	**(21 792)**	**105 624**	**111 416**	**(5 792)**	**-5%**	**334 385**
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	1 770 948	6 312	204 430	1 720 419	(1 515 989)	-88%	1 770 948
Leases recognised as Property, Plant and Equipment	3	10 469	8 470	8 470	–	9 280	8 470	810	10%	8 470
Less: Accumulated Depreciation		(480 233)	(515 412)	(515 412)	–	(8 087)	(477 550)	469 462	-98%	(515 412)
Less: Accumulated Impairment		(7 175)	(5 974)	(5 974)	–	(246)	(5 974)	5 728	-96%	(5 974)
Total Property, Plant and Equipment	**2**	**1 270 450**	**1 248 002**	**1 258 032**	**6 312**	**205 376**	**1 245 365**	**(1 039 989)**	**-84%**	**1 258 032**
Construction Work-in-progress										
Acquisitions		–	–	–	–	–	–	–	–	–
Opening Balance		–	–	–	–	(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)**	**–**	**-**
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	2 329	(2 257)	-97%	2 329
Less: Accumulated Amortisation		(1 059)	(1 241)	(1 241)	–	(8)	(1 141)	1 132	-99%	(1 241)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–
Total Intangible Assets		**1 270**	**1 088**	**1 088**	**-**	**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							
R Thousands		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	1 300 508	6 312	130 292	1 288 159	(1 157 867)	-90%	1 300 508
TOTAL ASSETS		1 608 717	1 598 451	1 634 893	(15 480)	235 916	1 399 575	(1 163 659)	-83%	1 634 893
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	–	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	-	7 642	22 068	(14 427)	-65%	22 073
Consumer Deposits										
Building Plans		1 101	1 059	1 059	39	(201)	1 059	(1 260)	-119%	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	6	(55)	380	(435)	-114%	380
Sewer		–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–
Water		8 028	8 611	8 611	31	140	8 611	(8 471)	-98%	8 611
Wayleave		862	370	370	17	59	370	(311)	-84%	370
Total Consumer Deposits		10 615	10 655	10 655	93	(56)	10 655	(10 712)	-101%	10 655
Trade and Other Payable Exchange Transactions										
Accrued Interest		–	–	–	–	–	–	–	–	–
Advance Payments		9 796	4 459	4 459	(12 259)	8 478	4 459	4 019	90%	4 459
Affiliates, Related Parties and Associated Companies		–	–	–	–	–	–	–	–	–
Agency Fees Payable		(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)	(1 359)	473	75	(112 528)	112 603	-100%	(1 359)
Deferred Revenue		–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		44 035	84 357	84 357	–	–	(95 570)	95 570	-100%	84 357
Fair Value adjustment		1	1	1	–	1	1	–	–	1
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–
Long Service Award		–	4 126	4 126	–	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	76 425	2 122	(4 663)	(18 893)	14 231	-75%	76 425
PAYE Deductions		–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–
Retentions		8 853	11 870	11 870	218	(2 229)	11 870	(14 099)	-119%	11 870
Standby		–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–
Unallocated Deposits		4 958	1 345	1 345	4 538	5 304	1 345	3 958	294%	1 345
Water Inventory Bulk Purchases		–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Accrual		10 225	17 977	17 977	(1 424)	1 451	22 702	(21 251)	-94%	17 977
VAT Payables Output Tax Provision for Doubtful Debt Impairment		3 741	5 413	5 413	–	71 172	5 413	65 759	1215%	5 413
Total Trade and Other Payable Exchange Transactions	2, 5	107 725	187 021	207 096	(6 333)	80 178	(174 594)	254 772	-146%	207 096
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital		–	–	–	–	–	–	–	–	–
Operational		–	–	–	–	1 046	–	1 046	–	–
Total Transfers and Subsidies Payable		-	-	-	-	1 046	-	1 046	–	-
Transfers and Subsidies Unspent										
Capital		(812)	22 788	22 788	(275)	16 011	18 580	(2 569)	-14%	22 788
Operational		(1 181)	(9 570)	2 043	4 537	962	4 722	(3 761)	-80%	2 043
Total Transfers and Subsidies Unspent		(1 993)	13 219	24 831	4 262	16 973	23 303	(6 330)	-27%	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	4 262	18 019	23 303	(5 284)	-23%	24 831
Provision										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		8 402	12 727	12 727	1 173	4 112	3 194	918	29%	12 727
Decommissioning, Restoration and Similar Liabilities		3 928	3 791	3 791	–	3 399	3 791	(392)	-10%	3 791
Ex-gratia Pension		8	8	8	–	(32)	8	(40)	-521%	8
Insurance Claims		–	–	–	–	–	–	–	–	–
Leave		24 678	22 289	22 289	(178)	(1 734)	22 289	(24 023)	-108%	22 289

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
Litigation		–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–
Total Provision		**37 015**	**38 815**	**38 815**	**994**	**5 744**	**29 282**	**(23 537)**	**-80%**	**38 815**
VAT Payable										
VAT Payable: Output Tax		(8 152)	(96 979)	(96 979)	7 824	(89 968)	(71 124)	(18 844)	26%	(96 979)
VAT Payable: VAT Control		2 649	–	–	–	(322)	0	(322)	-8050276%	–
Total VAT Payable		**(5 503)**	**(96 979)**	**(96 979)**	**7 824**	**(90 290)**	**(71 124)**	**(19 166)**	**27%**	**(96 979)**
Other current liabilities										
Employee Benefits										
Post-employment Benefits		5 234	3 300	3 300	(282)	3 815	3 300	515	16%	3 300
Other Long-Term Benefits		2 249	–	–	(241)	(995)	–	(995)	–	–
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**7 483**	**3 300**	**3 300**	**(523)**	**2 819**	**3 300**	**(481)**	**-15%**	**3 300**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other current liabilities		**7 483**	**3 300**	**3 300**	**(523)**	**2 819**	**3 300**	**(481)**	**-15%**	**3 300**
Total Current Liabilities		**162 436**	**178 102**	**209 791**	**6 318**	**24 056**	**(157 110)**	**181 166**	**-115%**	**209 791**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans		14 322	(8 999)	(8 999)	155	(5 599)	(5 948)	349	-6%	(8 999)
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Concessionary Loan		–	–	–	–	–	–	–	–	–
Derivative Financial Liability		–	–	–	–	–	–	–	–	–
Finance Lease Liability		1 530	889	889	–	(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)**	**155**	**(5 771)**	**(5 058)**	**(713)**	**14%**	**(8 110)**
Operating Lease Liability		–	1 424	1 632	–	–	866	(866)	-100%	1 632
Total Financial Liabilities		**15 852**	**(6 686)**	**(6 478)**	**155**	**(5 771)**	**(4 192)**	**(1 579)**	**38%**	**(6 478)**
Provisions										
Alien Vegetation		–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		115 642	84 523	84 523	–	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		**115 642**	**84 523**	**84 523**	**-**	**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		89 134	90 436	90 436	945	14 405	78 820	(64 415)	-82%	90 436
Other Long-Term Benefits		12 627	13 618	13 618	–	448	12 179	(11 731)	-96%	13 618
Termination Benefits		–	–	–	–	–	–	–	–	–
Total Employee Benefits		**101 762**	**104 055**	**104 055**	**945**	**14 853**	**90 999**	**(76 146)**	**-84%**	**104 055**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**101 762**	**104 055**	**104 055**	**945**	**14 853**	**90 999**	**(76 146)**	**-84%**	**104 055**
Total non current liabilities		**233 255**	**181 892**	**182 100**	**1 100**	**113 770**	**160 733**	**(46 963)**	**-29%**	**182 100**
TOTAL LIABILITIES		**395 692**	**359 995**	**391 891**	**7 418**	**137 827**	**3 623**	**134 204**	**3704%**	**391 891**
CHANGES IN NET ASSETS		**1 213 025**	**1 238 456**	**1 243 002**	**(22 898)**	**98 090**	**1 395 952**	**(1 297 863)**	**-93%**	**1 243 002**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Correction of Prior Period Error		–	–	–	–	–	–	–	–	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–
Opening Balance		1 256 531	1 234 306	1 234 306	–	(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)	(22 898)	81 696	–	81 696	–	(3 551)
Total Accumulated Surplus/(Deficit)	**1**	**1 200 304**	**1 227 290**	**1 230 755**	**(22 898)**	**44 410**	**1 234 306**	**(1 189 897)**	**-96%**	**1 230 755**
Reserves and Funds										
Capital Replacement Reserve		12 722	11 166	11 166	–	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		–	–	–	–	–	–	–	–	–
Total Reserves and Funds	**2**	**12 722**	**11 166**	**11 166**	**-**	**48 922**	**11 166**	**37 755**	**338%**	**11 166**
Other										

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
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	(22 898)	93 331	1 245 472	(1 152 141)	-93%	1 241 921

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

Description R thousands	NT Code	Budget Year 2026/27								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Trade Creditors	0700	11 085	11 082	11 457	6 033	–	–	–	–	**39 657**	–
Auditor General	0800	–	901	–	–	–	–	–	–	**901**	–
Total By Customer Type	**1000**	**11 085**	**11 982**	**11 457**	**6 033**	**–**	**–**	**–**	**–**	**40 557**	–

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

Strategic Objective	MTDP Service Outcome	IUDF	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
Essential Services	1.1 Sustainable provision & maintenance of basic infrastructure			–	–	–	–	–	–	–	–	–
Governance	2.1 Support Institutional Transformation & Development			–	–	–	–	–	–	–	–	–
Governance	2.2 Ensure financial viability.			–	–	–	–	–	–	–	–	–
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.			–	–	–	–	–	–	–	–	–
Communal Services	3.1 Provide & maintain facilities that make citizens feel at home.			–	–	–	–	–	–	–	–	–
Socio-Economic Support Services	4.1 Support the poor & vulnerable through programmes & policy			–	–	–	–	–	–	–	–	–
Socio-Economic Support Services	4.2 Create an enabling environment to attract investment & support local economy.			–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–

Strategic Objective R Thousands	MTDP Service Outcome	IUDF	Ref	2025/26 Audited Outcome	Budget Year 2026/27 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–	–	–	–
Allocations to other priorities			2	–	–	–	–	–	–		–	–
Total Expenditure			1	–	–	–	–	–	–	–	–	–

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

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

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R Thousands			
1	**Revenue**			
	Service charges - Electricity	(12 958)	Budget needs to seasonalised to mirror consumption patterns	To be adressed in an Adjustments Budget
	Service charges - Water	769	Immaterial Variance	
	Service charges - Waste Water Management	210	Immaterial Variance	
	Service charges - Waste management	(793)	Immaterial Variance	
	Sale of Goods and Rendering of Services	12	Immaterial Variance	
	Agency services	416	Immaterial Variance	
	Interest	(4)	Immaterial Variance	
	Interest earned from Receivables	(2 758)	Prior year Debt written off resulting in lower Interest	To be adressed in an Adjustments Budget
	Interest earned from Current and Non Current A	(2 138)	Lower Bankbalance resulting in lower interest earned	
	Dividends	–		
	Rent on Land	(10)	Immaterial Variance	
	Rental from Fixed Assets	(1 379)	Pine Forest temporarily closed	
	Licence and permits	–		
	Special rating levies	–		
	Construction Contract Revenue	(3 928)	Revenue recognised based on expendiutre incurred. Expenditure recognition dependant on Invoicing	
	Development Charges	(152)	Immaterial Variance	
	Operational Revenue	(434)	Immaterial Variance	
2	**Non-Exchange Revenue**			
	Property Rates	29 356	Budget needs to seasonalised to mirror billing patterns	To be adressed in an Adjustments Budget
	Surcharges and Taxes	(1 383)	Immaterial Variance	
	Fines,Panalties,Forfeits	3 078	Notable increase in Fines issued during August 2026.	
	Licences and Permitts	(600)	Immaterial Variance	
	Transfer and Subsidies-Operational	10 013	Equitable Share received. YTD budget incorrect	To be adressed in an Adjustments Budget
	Interest	(835)	Immaterial Variance	
	Fuel Levy	–		
	Operatinal Revenue	135	Immaterial Variance	
	Gains and Disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
3	**Expenditure**			
	Employee related costs	(7 526)	Primarily due to the filling of vacancies	
	Remuneration of councillors	(434)	Immaterial Variance	
	Bulk purchases - electricity	(31 666)	Eskom Account billed and paid in the next month	
	Inventory consumed	2 797	Immaterial Variance	
	Debt impairment	(14 441)	Provison for Bad Debt is made on an annual basis	
	Depreciation, amortisation and impairment	(12 726)	Depreciation run performed on an annual basis	
	Interest, Dividends and Rent on Land	(2 980)	Interest on provision for the rehabilitation of landfill sites recognised on an annual basis.	
	Contracted services	(9 460)	Mainly driven by Repairs & Maintenance Projects as well SCM processes	
	Transfers and subsidies	(82)	Immaterial Variance	
	Irrecoverable debts written off	(10 280)	Debt written off as and when approved by Council	
	Operational costs	4 710	Accelatered expenditure observed for Hire Charges, External Computer Services, Wet Fuel, Water Levies and Insurance	
	Disposal of Fixed and Intangible Assets	–		
	Other Losses	–		
4	**Financial Position**			
5	**Cash Flow**			
6	**Measureable performance**			

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

Description of financial indicator	Basis of calculation	Ref	2025/26	Budget Year 2026/27			
R Thousands			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		19,0%	25,8%	28,3%	1,4%	7,0%
Gearing	Long Term Borrowing/ Funds & Reserves		124,6%	-59,9%	-58,0%	0,0%	128,2%
Liquidity							
Current Ratio	Current assets/current liabilities	1	184,7%	172,9%	159,4%	-255,9%	248,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		85,1%	134,0%	136,5%	-130,9%	81,7%
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		12,9%	13,1%	11,6%	-4,8%	22,6%
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%	26,8%	30,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2,5%	2,3%	1,8%	2,1%	1,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,7%	4,6%	4,4%	0,2%	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	-6 685 581,00	-6 477 581,00	155 432,04	16 313 325,11
Total Assets		1 608 717 053,94	1 598 450 603,00	1 634 892 661,00	-11 136 092,01	1 769 582 084,68
Employee related costs		291 160 760,12	327 197 275,00	330 984 525,00	102 802 092,21	330 984 525,00
Repairs & Maintenance		25 219 978,52	24 447 902,00	19 914 374,00	8 092 770,58	19 914 374,00
Interest (finance charges)		10 778 659,30	10 789 260,00	10 789 260,00	616 714,22	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		1 080 388 152,21	1 111 083 609,00	1 140 263 645,00	296 660 440,12	1 140 263 645,00
Total Capital Expenditure - Vote		142 055 883,68	59 303 076,00	69 332 914,00	21 756 730,06	69 332 914,00
Borrowed funding for capital		18 302 199,86	-	-	-	-
Debt		230 440 554,49	319 680 896,00	351 577 235,00	-272 048,39	94 736 245,20
Equity		1 213 025 414,79	1 238 455 936,00	1 241 921 140,00	-18 772 636,91	1 353 304 038,69
Reserves and funds		12 721 532,67	11 166 357,00	11 166 357,00	-	12 721 532,76
Financial liabilities		15 852 042,93	-6 685 581,00	-6 477 581,00	155 432,04	16 313 325,11
Current assets		299 949 523,09	307 972 424,00	334 384 644,00	-17 447 940,83	445 369 671,05
Current liabilities		162 436 132,84	178 102 333,00	209 790 672,00	6 818 881,39	179 516 888,47
Monetary assets		138 269 117,70	238 581 356,00	286 407 113,00	-8 924 521,88	146 726 558,81
Total Revenue (excluding capital transfers and contributions)		997 837 540,50	1 069 063 666,00	1 102 428 551,00	383 114 589,51	1 102 428 551,00
Transfer and subsidies - Operational		162 911 303,50	196 336 407,00	183 495 988,00	70 435 476,56	183 495 988,00
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)		128 823 036,35	139 707 085,00	127 766 546,00	-18 499 119,08	248 893 672,52
Annual services revenue		723 175 293,47	780 986 643,00	802 222 425,00	283 992 321,62	802 222 425,00
Cash + investments	Including LT investments	138 269 117,70	238 581 356,00	286 407 113,00	-8 924 521,88	146 726 558,81
Fixed operational expend. (monthly)						
Longstanding debtors outstanding		-	-	-	-	-
Longstanding debtors recovered						
Attorney collections						

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		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 - M01 July

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

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

Month	2025/26	Budget Year 2026/27							
R Thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	552	2 051	2 848	1 417	1 417	2 848	1 431	50%	2%
August	1 599	2 051	2 848	7 174	8 591	5 696	(2 895)	-51%	14%
September	1 590	8 674	10 259	6 854	15 445	15 955	510	3%	26%
October	13 636	2 051	2 848	6 312	21 757	18 803	(2 953)	-16%	37%
November	7 925	2 051	2 848	–	21 757	21 651	(105)	-0%	37%
December	9 729	12 722	13 015	–	21 757	34 666	12 910	37%	37%
January	1 428	2 051	2 848	–	21 757	37 514	15 758	42%	37%
February	2 859	2 051	2 848	–	21 757	40 363	18 606	46%	37%
March	17 225	8 674	10 259	–	21 757	50 622	28 865	57%	37%
April	3 842	2 051	2 848	–	21 757	53 470	31 713	59%	37%
May	7 037	2 051	2 848	–	21 757	56 318	34 561	61%	37%
June	74 633	12 822	13 015	–	21 757	69 333	47 576	69%	37%
Total Capital expenditure	**142 056**	**59 303**	**69 333**	**21 757**					

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		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**	**292**	**5 963**	**4 923**	1 041	**21%**	**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)	0	652	(652)	**-100%**	2 609
MV Networks		–	2 609	2 609	(959)	0	652	(652)	**-100%**	2 609
Water Supply Infrastructure		7 900	12 161	12 102	1 251	5 963	3 821	2 143	**56%**	12 102
Reservoirs		6 591	12 161	11 741	1 251	5 963	3 730	2 233	**60%**	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**	**568**	**697**	**2 882**	**(2 186)**	**-76%**	**8 989**
Community Facilities		3 268	8 229	8 937	568	697	2 865	(2 168)	**-76%**	8 937
Libraries		2 009	6 859	7 567	568	697	2 522	(1 826)	-72%	7 567
Parks		1 079	1 370	1 370	–	–	342	(342)	–	1 370
Markets		179	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		599	–	52	–	–	17	(17)	–	52
Outdoor Facilities		599	–	52	–	–	17	(17)	–	52
Other assets		**2 858**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		2 858	–	–	–	–	–	–	–	–
Municipal Offices		2 858	–	–	–	–	–	–	–	–
Computer Equipment		**2 029**	**335**	**385**	**55**	**55**	**128**	**(73)**	-57%	**385**
Computer Equipment		2 029	335	385	55	55	128	(73)	-57%	385
Furniture and Office Equipment		**1 304**	**450**	**1 022**	**105**	**349**	**324**	**25**	8%	**1 022**
Furniture and Office Equipment		1 304	450	1 022	105	349	324	25	8%	1 022
Machinery and Equipment		**3 236**	**1 145**	**1 590**	**54**	**524**	**530**	**(6)**	-1%	**1 590**
Machinery and Equipment		3 236	1 145	1 590	54	524	530	(6)	-1%	1 590
Transport Assets		**7 339**	**7 462**	**8 880**	**2 534**	**8 300**	**907**	**7 393**	815%	**8 880**
Transport Assets		7 339	7 462	8 880	2 534	8 300	907	7 393	815%	8 880
Land		**7 000**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Land		7 000	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**85 368**	**34 190**	**37 377**	**3 609**	**15 889**	**9 694**	**(6 194)**	**-64%**	**37 377**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		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**	**12 292**	**496**	**559**	**3 280**	(2 721)	**-83%**	**12 292**
Roads Infrastructure		11 073	8 000	8 000	–	6	2 000	(1 995)	**-100%**	8 000
Roads		11 073	8 000	8 000	–	6	2 000	(1 995)	**-100%**	8 000
Electrical Infrastructure		756	1 000	1 000	496	554	333	221	**66%**	1 000
MV Networks		756	1 000	1 000	496	554	333	221	**66%**	1 000
Water Supply Infrastructure		2 317	1 000	–	–	–	–	–	–	–
Distribution		2 317	1 000	–	–	–	–	–	–	–
Sanitation Infrastructure		635	250	3 292	–	–	947	(947)	–	3 292
Reticulation		635	100	2 792	–	–	780	(780)	–	2 792
Waste Water Treatment Works		–	150	500	–	–	167	(167)	–	500
									–	
Community Assets		**–**	**520**	**520**	**–**	**–**	**130**	**(130)**	**–**	**520**
Community Facilities		–	520	520	–	–	130	(130)	–	520
Halls		–	520	520	–	–	130	(130)	–	520
Other assets		**–**	**50**	**50**	**–**	**–**	**–**	**–**	**–**	**50**
Operational Buildings		–	50	50	–	–	–	–	–	50
Municipal Offices		–	50	50	–	–	–	–	–	50
									–	
									–	
Total Capital Expenditure on renewal of existing assets	1	**14 781**	**10 820**	**12 862**	**496**	**559**	**3 410**	**2 851**	**84%**	**12 862**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		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**	**13 491**	**1 766**	**6 578**	**4 324**	2 254	**52%**	**13 491**
Roads Infrastructure		7 295	8 994	5 702	938	3 652	1 728	1 924	**111%**	5 702
Roads		5 912	7 225	4 111	663	3 051	1 198	1 853	**155%**	4 111
Road Furniture		1 383	1 769	1 591	275	602	530	72	**14%**	1 591
Storm water Infrastructure		55	80	80	14	21	27	(6)	**-21%**	80
Storm water Conveyance		55	80	80	14	21	27	(6)	**-21%**	80
Electrical Infrastructure		1 409	1 138	1 138	66	169	379	(211)	**-56%**	1 138
MV Substations		676	483	483	2	24	161	(137)	**-85%**	483
MV Networks		153	246	246	5	27	82	(55)	**-67%**	246
LV Networks		580	409	409	60	118	136	(18)	**-13%**	409
Water Supply Infrastructure		2 759	1 977	1 798	376	655	599	55	**9%**	1 798
Dams and Weirs		878	1 359	1 180	375	501	393	107	**27%**	1 180
Boreholes		187	331	331	1	1	110	(110)	**-99%**	331
Pump Stations		–	0	0	–	–	–	–	–	0
Water Treatment Works		15	131	131	–	–	44	(44)	–	131
Bulk Mains		25	28	28	–	28	9	18	**200%**	28
Distribution		1 653	127	127	–	126	42	83	**197%**	127
Sanitation Infrastructure		8 395	5 805	4 772	371	2 081	1 591	491	**31%**	4 772
Reticulation		3 713	3 075	2 366	163	1 009	789	220	**28%**	2 366
Waste Water Treatment Works		4 588	2 588	2 265	206	1 066	755	311	**41%**	2 265
Toilet Facilities		94	142	142	2	7	47	(40)	**-85%**	142
									–	
Community Assets		**611**	**1 061**	**1 061**	**81**	**168**	**354**	**(186)**	**-53%**	**1 061**
Community Facilities		492	840	840	48	135	280	(145)	**-52%**	840
Halls		74	312	312	17	22	104	(82)	-79%	312
Crèches		139	169	169	–	14	56	(43)	-76%	169
Libraries		27	13	13	–	–	4	(4)	–	13
Cemeteries/Crematoria		117	194	194	30	58	65	(7)	-11%	194
Public Ablution Facilities		0	0	0	–	–	0	(0)	–	0
Markets		134	151	151	–	41	50	(9)	-18%	151
Sport and Recreation Facilities		120	220	220	33	33	73	(40)	**-55%**	220
Indoor Facilities		82	88	88	33	33	29	4	12%	88
Outdoor Facilities		38	132	132	–	–	44	(44)	–	132
Other assets		**686**	**763**	**749**	**107**	**439**	**250**	**190**	**76%**	**749**
Operational Buildings		317	314	314	78	117	105	13	**12%**	314
Municipal Offices		317	314	314	78	117	105	13	12%	314
Housing		369	449	435	28	322	145	177	**122%**	435
Social Housing		369	449	435	28	322	145	177	122%	435
									–	
									–	
Computer Equipment		**116**	**152**	**152**	**25**	**50**	**51**	**(1)**	-2%	**152**
Computer Equipment		116	152	152	25	50	51	(1)	-2%	152
Furniture and Office Equipment		**–**	**8**	**8**	**–**	**–**	**3**	**(3)**	–	**8**
Furniture and Office Equipment		–	8	8	–	–	3	(3)	–	8
Machinery and Equipment		**61**	**191**	**191**	**24**	**29**	**64**	**(34)**	-54%	**191**
Machinery and Equipment		61	191	191	24	29	64	(34)	-54%	191
Transport Assets		**3 833**	**4 279**	**4 263**	**411**	**829**	**1 421**	**(592)**	-42%	**4 263**
Transport Assets		3 833	4 279	4 263	411	829	1 421	(592)	-42%	4 263
Total Repairs and Maintenance Expenditure	1	**25 220**	**24 448**	**19 914**	**2 413**	**8 093**	**6 466**	**(1 627)**	**-25%**	**19 914**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		**27 756**	**25 106**	**25 106**	**–**	**–**	**8 369**	(8 369)	**–**	**25 106**
Roads Infrastructure		8 189	656	656	–	–	219	(219)	–	656
Roads		8 189	656	656	–	–	219	(219)	–	656
Storm water Infrastructure		2 602	596	596	–	–	199	(199)	–	596
Drainage Collection		2 602	596	596	–	–	199	(199)	–	596
Electrical Infrastructure		4 044	1 116	1 116	–	–	372	(372)	–	1 116
HV Substations		16	–	–	–	–	–	–	–	–
MV Networks		3 632	558	558	–	–	186	(186)	–	558
LV Networks		396	558	558	–	–	186	(186)	–	558
Water Supply Infrastructure		6 694	1 772	1 772	–	–	591	(591)	–	1 772
Boreholes		73	–	–	–	–	–	–	–	–
Reservoirs		965	478	478	–	–	159	(159)	–	478
Pump Stations		453	–	–	–	–	–	–	–	–
Bulk Mains		383	–	–	–	–	–	–	–	–
Distribution		4 821	1 294	1 294	–	–	431	(431)	–	1 294
Sanitation Infrastructure		5 417	2 940	2 940	–	–	980	(980)	–	2 940
Pump Station		140	118	118	–	–	39	(39)	–	118
Reticulation		136	1 411	1 411	–	–	470	(470)	–	1 411
Waste Water Treatment Works		5 140	1 411	1 411	–	–	470	(470)	–	1 411
Solid Waste Infrastructure		667	18 026	18 026	–	–	6 009	(6 009)	–	18 026
Landfill Sites		480	17 640	17 640	–	–	5 880	(5 880)	–	17 640
Waste Drop-off Points		187	386	386	–	–	129	(129)	–	386
Information and Communication Infrastructure		144	–	–	–	–	–	–	–	–
Data Centres		144	–	–	–	–	–	–	–	–
Community Assets		**3 251**	**2 170**	**2 170**	**–**	**–**	**723**	**(723)**	**–**	**2 170**
Community Facilities		1 180	467	467	–	–	156	(156)	–	467
Centres		312	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		19	–	–	–	–	–	–	–	–
Libraries		198	453	453	–	–	151	(151)	–	453
Cemeteries/Crematoria		5	15	15	–	–	5	(5)	–	15
Public Open Space		9	–	–	–	–	–	–	–	–
Public Ablution Facilities		547	–	–	–	–	–	–	–	–
Markets		88	–	–	–	–	–	–	–	–
Airports		1	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 071	1 703	1 703	–	–	568	(568)	–	1 703
Outdoor Facilities		2 071	1 703	1 703	–	–	568	(568)	–	1 703
Investment properties		**410**	**218**	**218**	**–**	**–**	**73**	(73)	–	**218**
Non-revenue Generating		410	218	218	–	–	73	(73)	–	218
Improved Property		410	218	218	–	–	73	(73)	–	218
Other assets		**1 886**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 886	–	–	–	–	–	–	–	–
Municipal Offices		1 837	–	–	–	–	–	–	–	–
Workshops		49	–	–	–	–	–	–	–	–
Intangible Assets		**39**	**101**	**101**	**–**	**–**	**34**	**(34)**	–	**101**
Licences and Rights		39	101	101	–	–	34	(34)	–	101
Water Rights		0	–	–	–	–	–	–	–	–
Computer Software and Applications		39	101	101	–	–	34	(34)	–	101
Computer Equipment		**694**	**2 719**	**2 719**	**–**	**–**	**906**	**(906)**	–	**2 719**
Computer Equipment		694	2 719	2 719	–	–	906	(906)	–	2 719
Furniture and Office Equipment		**1 124**	**674**	**674**	**–**	**1**	**225**	**(223)**	-99%	**674**
Furniture and Office Equipment		1 124	674	674	–	1	225	(223)	-99%	674
Machinery and Equipment		**2 241**	**1 565**	**1 565**	**–**	**–**	**522**	**(522)**	–	**1 565**
Machinery and Equipment		2 241	1 565	1 565	–	–	522	(522)	–	1 565
Transport Assets		**2 760**	**5 628**	**5 628**	**–**	**–**	**1 876**	**(1 876)**	–	**5 628**
Transport Assets		2 760	5 628	5 628	–	–	1 876	(1 876)	–	5 628
Total Depreciation	1	**40 161**	**38 181**	**38 181**	**–**	**1**	**12 727**	**12 726**	**100%**	**38 181**

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

Description	Ref	2025/26	Budget Year 2026/27							
R Thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**36 164**	**12 693**	**15 365**	**2 106**	**4 941**	**4 456**	485	**11%**	**15 365**
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	–	–	–	–	–	–	–	–
Electrical Infrastructure		22 969	4 300	4 300	1 763	3 850	1 433	2 416	**169%**	4 300
HV Substations		16 678	–	–	–	–	–	–	–	–
MV Substations		1 330	1 400	1 400	480	1 338	467	871	**187%**	1 400
MV Networks		1 496	2 400	2 400	864	2 092	800	1 292	**162%**	2 400
LV Networks		3 465	500	500	419	419	167	253	**152%**	500
Water Supply Infrastructure		3 939	200	3 072	344	1 091	1 024	67	**7%**	3 072
Water Treatment Works		1 858	200	689	–	–	230	(230)	–	689
Distribution		2 081	–	2 384	344	1 091	795	297	**37%**	2 384
Sanitation Infrastructure		589	200	–	–	–	–	–	–	–
Waste Water Treatment Works		589	200	–	–	–	–	–	–	–
									–	
Community Assets		**5 450**	**1 600**	**3 135**	**100**	**100**	**1 045**	**(944)**	**-90%**	**3 135**
Sport and Recreation Facilities		5 450	1 600	3 135	100	100	1 045	(944)	**-90%**	3 135
Outdoor Facilities		5 450	1 600	3 135	100	100	1 045	(944)	-90%	3 135
Other assets		**257**	**–**	**594**	**–**	**267**	**198**	**69**	**35%**	**594**
Operational Buildings		257	–	594	–	267	198	69	**35%**	594
Municipal Offices		257	–	294	–	267	98	169	173%	294
Workshops		–	–	300	–	–	100	(100)	–	300
									–	
									–	
Machinery and Equipment		**36**	**–**	**–**	**–**	**–**	**–**	**–**	–	**–**
Machinery and Equipment		36	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**41 907**	**14 293**	**19 094**	**2 207**	**5 309**	**5 699**	**390**	**7%**	**19 094**

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

Investment type	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
Investments										

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

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														
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
														–
Municipality sub-total										–		–	–	–
TOTAL INVESTMENTS AND INTEREST	1									–		–	–	–

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

Borrowing - Categorised by type	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
Borrowings										
Annuity and Bullet Loans										
Banks		14 322	(8 999)	(8 999)	155	(5 601)	(5 948)	347	-6%	(8 999)
Development Bank of South Africa		–	–	–	–	2	–	2		–
Total Annuity and Bullet Loans		**14 322**	**(8 999)**	**(8 999)**	**155**	**(5 599)**	**(5 948)**	**349**	**-6%**	**(8 999)**
Finance Lease Liability										
General Public		1 530	889	889	–	847	889	(42)	**-5%**	889
Private Enterprises		–	–	–	–	(1 019)	–	(1 019)		–
Total Finance Lease Liability		**1 530**	**889**	**889**	**-**	**(173)**	**889**	**(1 062)**	**-119%**	**889**
Total Borrowings	1	**15 852**	**(8 110)**	**(8 110)**	**155**	**(5 771)**	**(5 058)**	**(713)**	**14%**	**(8 110)**

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

Description	Ref	2026/27	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
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		155 614	166 475	166 475	–	69 365	55 492	13 873	25%	166 475
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 272	1 976	1 976	–	–	494	(494)	–	1 976
Local Government Financial Management Grant [Schedule 5B]		1 700	1 800	1 800	–	1 800	450	1 350	300%	1 800
Municipal Disaster Grant [Schedule 5B]		–	–	5 000	5 000	5 000	1 667	3 333	200%	5 000
Municipal Infrastructure Grant [Schedule 5B]		1 000	–	–	–	–	–	–	–	–
Total Monetary Allocations		**160 586**	**170 251**	**175 251**	**5 000**	**76 165**	**58 102**	**18 063**	**31%**	**175 251**
Total Operating/National Government		**160 586**	**170 251**	**175 251**	**5 000**	**76 165**	**58 102**	**18 063**	**31%**	**175 251**
Provincial Government										
Monetary Allocations										
Infrastructure		7 738	13 550	13 550	–	9 755	3 388	6 367	188%	13 550
Capacity Building and Other		509	13 901	13 901	–	415	4 387	(3 972)	-91%	13 901
Total Monetary Allocations		**8 247**	**27 451**	**27 451**	**–**	**10 170**	**7 774**	**2 395**	**31%**	**27 451**
Total Operating/Provincial Government		**8 247**	**27 451**	**27 451**	**–**	**10 170**	**7 774**	**2 395**	**31%**	**27 451**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		75	–	5 000	–	5 000	–	5 000		5 000
Total Monetary Allocations		**75**	**–**	**5 000**	**–**	**5 000**	**–**	**5 000**		**5 000**
Total Operating/District Municipalities		**75**	**–**	**5 000**	**–**	**5 000**	**–**	**5 000**		**5 000**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		–	387	387	–	–	129	(129)	–	387
Private Enterprises		1 354	–	1 207	–	–	302	(302)	–	1 207
Total Monetary Allocations		**1 354**	**387**	**1 594**	**–**	**–**	**431**	**(431)**	**–**	**1 594**
Total Operating/Other Grant Providers		**1 354**	**387**	**1 594**	**–**	**–**	**431**	**(431)**	**–**	**1 594**
Total Operating	5	**170 262**	**198 089**	**209 296**	**5 000**	**91 335**	**66 308**	**25 027**	**38%**	**209 296**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		2 600	–	–	–	500	–	500		–
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	–	16 357	6 766	9 592	142%	27 062
Total Monetary Allocations		**28 370**	**30 062**	**30 062**	**–**	**16 857**	**7 516**	**9 342**	**124%**	**30 062**
Total Capital/National Government		**28 370**	**30 062**	**30 062**	**–**	**16 857**	**7 516**	**9 342**	**124%**	**30 062**
Provincial Government										
Monetary Allocations										
Infrastructure		957	9 692	10 107	–	–	3 168	(3 168)	–	10 107
Capacity Building and Other		1 000	–	–	–	–	–	–	–	–
Total Monetary Allocations		**1 957**	**9 692**	**10 107**	**–**	**–**	**3 168**	**(3 168)**	**–**	**10 107**
Total Capital/Provincial Government		**1 957**	**9 692**	**10 107**	**–**	**–**	**3 168**	**(3 168)**	**–**	**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**
Total Capital	5	**30 927**	**40 254**	**40 669**	**–**	**16 857**	**10 683**	**6 174**	**58%**	**40 669**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**201 189**	**238 343**	**249 965**	**5 000**	**108 192**	**76 991**	**31 201**	**41%**	**249 965**

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

Description	Ref	2026/27	Budget Year 2026/27							
R Thousands		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	79 845	6 462	22 640	25 709	(3 069)	-12%	79 845
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 932	1 976	1 976	200	701	659	42	6%	1 976
Local Government Financial Management Grant [Schedule 5B]		1 528	1 630	1 630	35	1 286	502	785	156%	1 630
Municipal Disaster Grant [Schedule 5B]		–	–	4 348	–	–	1 449	(1 449)	–	4 348
Total Monetary Allocations		**73 842**	**84 230**	**87 800**	**6 696**	**24 627**	**28 319**	**(3 692)**	**-13%**	**87 800**
Total Operating/National Government		**73 842**	**84 230**	**87 800**	**6 696**	**24 627**	**28 319**	**(3 692)**	**-13%**	**87 800**
Provincial Government										
Monetary Allocations										
Infrastructure		9 909	11 783	11 783	–	–	3 928	(3 928)	–	11 783
Capacity Building and Other		11 262	13 562	13 562	1 225	4 379	4 339	40	1%	13 562
Total Monetary Allocations		**21 172**	**25 344**	**25 344**	**1 225**	**4 379**	**8 266**	**(3 887)**	**-47%**	**25 344**
Total Operating/Provincial Government		**21 172**	**25 344**	**25 344**	**1 225**	**4 379**	**8 266**	**(3 887)**	**-47%**	**25 344**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		127	–	4 398	173	173	1 466	(1 293)	-88%	4 398
Total Monetary Allocations		**127**	**–**	**4 398**	**173**	**173**	**1 466**	**(1 293)**	**-88%**	**4 398**
Total Operating/District Municipalities		**127**	**–**	**4 398**	**173**	**173**	**1 466**	**(1 293)**	**-88%**	**4 398**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		3 383	755	917	248	1 097	306	792	259%	917
Private Enterprises		739	–	2 086	55	186	695	(509)	-73%	2 086
Total Monetary Allocations		**4 122**	**755**	**3 003**	**304**	**1 284**	**1 001**	**283**	**28%**	**3 003**
Total Operating/Other Grant Providers		**4 122**	**755**	**3 003**	**304**	**1 284**	**1 001**	**283**	**28%**	**3 003**
Total Operating	5	**99 263**	**110 329**	**120 545**	**8 398**	**30 463**	**39 052**	**(8 589)**	**-22%**	**120 545**
Capital										
National Government										
Monetary Allocations										
Energy Efficiency and Demand Side Management Grant		2 999	–	–	–	–	–	–	–	–
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	2 609	2 609	(959)	0	652	(652)	-100%	2 609
Municipal Infrastructure Grant [Schedule 5B]		22 409	23 532	23 532	2 839	13 213	5 919	7 294	123%	23 532
Total Monetary Allocations		**25 408**	**26 141**	**26 141**	**1 880**	**13 213**	**6 571**	**6 642**	**101%**	**26 141**
Total Capital/National Government		**25 408**	**26 141**	**26 141**	**1 880**	**13 213**	**6 571**	**6 642**	**101%**	**26 141**
Provincial Government										
Monetary Allocations										
Infrastructure		832	8 428	8 789	–	–	2 197	(2 197)	–	8 789
Capacity Building and Other		870	–	–	–	–	–	–	–	–
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										
Infrastructure		179	435	435	–	–	109	(109)	–	435
Capacity Building and Other		–	–	629	629	629	210	419	200%	629
Total Monetary Allocations		**179**	**435**	**1 063**	**629**	**629**	**318**	**310**	**98%**	**1 063**
Total Capital/District Municipalities		**179**	**435**	**1 063**	**629**	**629**	**318**	**310**	**98%**	**1 063**
Other Grant Providers										
Monetary Allocations										
Foreign Government and International Organisations		1 812	–	687	–	–	229	(229)	–	687
Total Monetary Allocations		**1 812**	**–**	**687**	**–**	**–**	**229**	**(229)**	**–**	**687**
Total Capital/Other Grant Providers		**1 812**	**–**	**687**	**–**	**–**	**229**	**(229)**	**–**	**687**
Total Capital	5	**29 101**	**35 003**	**36 680**	**2 509**	**13 842**	**9 316**	**4 526**	**49%**	**36 680**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**128 364**	**145 332**	**157 225**	**10 907**	**44 305**	**48 368**	**(4 063)**	**-8%**	**157 225**

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

Description	Ref	2026/27	Budget Year 2026/27							
R Thousands		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)	–	49	(478)	527	-110%	(478)
Receipts		(4 972)	(3 776)	(8 776)	(5 000)	(6 800)	(2 611)	(4 189)	160%	(8 776)
Transferred to Revenue/Capital Expenditure		5 019	3 606	8 606	235	856	–	856		8 606
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(297)	(647)	(647)	(4 765)	(5 895)	(3 088)	(2 806)	91%	(647)
Provincial Government:										
Opening Balance		5 111	9 244	9 244	–	18 264	9 244	9 020	98%	9 244
Receipts		(8 247)	(13 901)	(13 901)	–	(10 170)	(4 387)	(5 783)	132%	(13 901)
Transferred to Revenue/Capital Expenditure		11 922	20 567	8 086	228	237	–	237		8 086
Re-payment of Unspent Grant		803	–	–	–	–	–	–	–	–
Closing Balance		9 590	15 910	3 429	228	8 331	4 857	3 474	72%	3 429
District Municipality:										
Opening Balance		(2 135)	(2 210)	(2 210)	–	471	(2 210)	2 681	-121%	(2 210)
Receipts		(75)	–	(5 000)	–	(5 000)	–	(5 000)		(5 000)
Transferred to Revenue/Capital Expenditure		–	–	5 027	–	–	–	–	–	5 027
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(2 210)	(2 210)	(2 183)	–	(4 529)	(2 210)	(2 319)	105%	(2 183)
Other grant providers:										
Opening Balance		(5 995)	(3 850)	(3 850)	–	85	(3 850)	3 935	-102%	(3 850)
Receipts		(1 613)	(387)	(1 594)	–	–	(431)	431	–	(1 594)
Transferred to Revenue/Capital Expenditure		1 031	755	2 803	–	–	–	–	–	2 803
Re-payment of Unspent Grant		675	–	–	–	–	–	–	–	–
Closing Balance		(5 902)	(3 483)	(2 642)	–	85	(4 281)	4 366	-102%	(2 642)
Total Operating Transferred to Revenue/Capital Expenditure		**17 972**	**24 928**	**24 522**	**463**	**1 093**	**–**	**1 093**		**24 522**
Total Operating Transfers and Grants - Closing Balance	2	**1 181**	**9 570**	**(2 043)**	**(4 537)**	**(2 008)**	**(4 722)**	**2 714**	**-57%**	**(2 043)**
Capital Transfers and Grants:	1,3									
National Government:										
Opening Balance		(931)	(4 460)	(4 460)	–	1 487	(4 460)	5 946	-133%	(4 460)
Receipts		(28 370)	(43 612)	(43 612)	–	(16 857)	(10 903)	(5 954)	55%	(43 612)
Transferred to Revenue/Capital Expenditure		28 978	26 532	26 532	275	1 050	–	1 050		26 532
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(323)	(21 540)	(21 540)	275	(14 320)	(15 363)	1 042	-7%	(21 540)
Provincial Government:										
Opening Balance		982	(1 296)	(1 296)	–	(2 836)	(1 296)	(1 540)	119%	(1 296)
Receipts		(1 957)	(9 692)	(10 107)	–	–	(3 168)	3 168	–	(10 107)
Transferred to Revenue/Capital Expenditure		1 413	8 493	8 908	–	–	–	–	–	8 908
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		438	(2 495)	(2 495)	–	(2 836)	(4 463)	1 628	-36%	(2 495)
District Municipality:										
Opening Balance		(693)	(693)	(693)	–	(165)	(693)	528	-76%	(693)
Receipts		(600)	(500)	(500)	–	–	–	–	–	(500)
Transferred to Revenue/Capital Expenditure		179	500	500	–	–	–	–	–	500
Re-payment of Unspent Grant		–	–	–	–	–	–	–	–	–
Closing Balance		(1 114)	(693)	(693)	–	(165)	(693)	528	-76%	(693)
Other grant providers:										
Opening Balance		–	1 939	1 939	–	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	–	1 310	1 939	(629)	-32%	1 939
Total Capital Transferred to Revenue/Capital Expenditure		**32 382**	**35 525**	**35 940**	**275**	**1 050**	**–**	**1 050**		**35 940**
Total Capital Transfers and Grants - Closing Balance	2	**812**	**(22 788)**	**(22 788)**	**275**	**(16 011)**	**(18 580)**	**2 569**	**-14%**	**(22 788)**
Total Transferred to Revenue/Capital Expenditure		**50 354**	**60 453**	**60 463**	**738**	**2 143**	**–**	**2 143**		**60 463**
Total Transfers and Grants - Closing Balance		**1 993**	**(13 219)**	**(24 831)**	**(4 262)**	**(18 019)**	**(23 303)**	**5 284**	**-23%**	**(24 831)**

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

Description	Ref	2026/27	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
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	262	568	690	(122)	-18%	2 070
Private Enterprises										
Operational		50	–	–	–	–	–	–	–	–
Public Corporations										
Total Monetary Transfers To Organisations		**1 953**	**2 052**	**2 070**	**262**	**568**	**690**	**(122)**	**-18%**	**2 070**
Monetary Transfers to Groups of Individuals	5									
Households										
Operational		824	12 101	318	(18)	146	106	40	37%	318
Total Monetary Transfers To Groups Of Individuals:		**824**	**12 101**	**318**	**(18)**	**146**	**106**	**40**	**37%**	**318**
TOTAL Monetary TRANSFERS AND GRANTS	6	**2 777**	**14 153**	**2 388**	**244**	**714**	**796**	**(82)**	**-10%**	**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**	**244**	**714**	**796**	**(82)**	**-10%**	**2 388**

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

Summary of Employee and Councillor remuneration	Ref	2026/27	Budget Year 2026/27							
R Thousands		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	806	3 141	3 620	(479)	-13%	10 860
Cell phone Allowance		991	1 251	1 251	82	329	417	(88)	-21%	1 251
Travelling Allowance		688	–	–	62	248	–	248		–
Total Allowances and Service Related Benefits		**11 112**	**12 111**	**12 111**	**950**	**3 718**	**4 037**	**(319)**	**-8%**	**12 111**
Social Contributions										
Medical Aid Benefits		–	94	94	–	–	31	(31)	–	94
Pension Fund Contributions		1 392	1 552	1 552	91	434	517	(84)	-16%	1 552
Total Social Contributions		**1 392**	**1 646**	**1 646**	**91**	**434**	**549**	**(115)**	**-21%**	**1 646**
Total Councillors		**12 504**	**13 758**	**13 758**	**1 041**	**4 152**	**4 586**	**(434)**	**-9%**	**13 758**
% increase	4		**10,0%**	**–**						**–**
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		8 036	5 900	5 900	693	2 768	1 967	801	41%	5 900
Bonuses		1 319	1 195	1 195	118	473	398	75	19%	1 195
Allowance										
Cellular and Telephone	3	433	426	426	38	152	142	10	7%	426
Housing Benefits	3	–	77	77	–	–	26	(26)	–	77
Non-pensionable		–	81	81	–	–	27	(27)	–	81
Travel or Motor Vehicle	3	909	1 497	1 497	82	375	499	(124)	-25%	1 497
Total Allowance		**1 342**	**2 080**	**2 080**	**120**	**527**	**693**	**(166)**	**-24%**	**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**	**3 768**	**3 059**	**709**	**23%**	**9 176**
Social Contributions										
Bargaining Council		–	2	2	–	–	1	(1)	–	2
Medical		–	12	12	–	–	4	(4)	–	12
Pension		807	531	531	70	280	177	103	58%	531
Unemployment Insurance		10	11	11	1	4	4	(0)	-7%	11
Total Social Contributions		**817**	**557**	**557**	**71**	**284**	**186**	**98**	**53%**	**557**
Sub Total - Senior Managers of Municipality		**11 987**	**9 732**	**9 732**	**1 003**	**4 051**	**3 244**	**807**	**25%**	**9 732**
% increase	4		**(18,8%)**	**–**						**–**
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		166 325	179 944	183 966	14 779	58 229	61 322	(3 092)	-5%	183 966
Bonuses		12 421	16 679	16 679	1 102	4 411	5 560	(1 149)	-21%	16 679
Allowance										
Cellular and Telephone	3	901	1 196	1 196	80	312	399	(86)	-22%	1 196
Housing Benefits	3	1 199	1 415	1 415	103	411	472	(60)	-13%	1 415
Travel or Motor Vehicle	3	8 139	9 493	9 493	738	2 978	3 164	(187)	-6%	9 493
Total Allowance		**10 239**	**12 104**	**12 104**	**921**	**3 701**	**4 035**	**(333)**	**-8%**	**12 104**
Service Related Benefits										
Acting	3	1 680	2 817	2 492	95	410	831	(421)	-51%	2 492
Leave Pay	3	3 439	5 040	5 040	–	–	1 680	(1 680)	–	5 040
Long Service Award		1 087	1 439	1 439	211	845	480	366	76%	1 439
Overtime		21 543	28 251	28 251	2 157	8 692	9 417	(725)	-8%	28 251
Standby Allowance	3	7 608	9 175	9 215	684	2 664	3 072	(408)	-13%	9 215
Total Service Related Benefits		**35 357**	**46 722**	**46 437**	**3 147**	**12 611**	**15 479**	**(2 868)**	**-19%**	**46 437**
Total Salaries and Allowances		**224 343**	**255 449**	**259 186**	**19 949**	**78 953**	**86 395**	**(7 442)**	**-9%**	**259 186**
Social Contributions										
Bargaining Council		84	95	95	7	29	32	(3)	-9%	95
Group Life Insurance		6 266	6 294	6 294	581	2 305	2 098	207	10%	6 294
Medical		11 675	11 791	11 791	1 037	4 146	3 930	216	5%	11 791
Pension		25 711	30 561	30 561	2 297	9 119	10 187	(1 068)	-10%	30 561
Unemployment Insurance		1 266	1 657	1 707	108	420	569	(149)	-26%	1 707
Total Social Contributions		**45 003**	**50 400**	**50 450**	**4 031**	**16 019**	**16 817**	**(798)**	**-5%**	**50 450**
Post-retirement Benefit	6									
Medical		9 825	11 587	11 587	945	3 778	3 862	(84)	-2%	11 587
Pension		2	29	29	0	1	10	(9)	-92%	29
Total Post-retirement Benefit		**9 827**	**11 617**	**11 617**	**945**	**3 779**	**3 872**	**(93)**	**-2%**	**11 617**
Sub Total - Other Municipal Staff		**279 173**	**317 465**	**321 252**	**24 925**	**98 751**	**107 084**	**(8 333)**	**-8%**	**321 252**
% increase	4		**13,7%**	**1,2%**						**–**
Total Parent Municipality		**303 665**	**340 955**	**344 742**	**26 969**	**106 954**	**114 914**	**(7 960)**	**-7%**	**344 742**
TOTAL SALARY, ALLOWANCES & BENEFITS		**303 665**	**340 955**	**344 742**	**26 969**	**106 954**	**114 914**	**(7 960)**	**-7%**	**344 742**

Summary of Employee and Councillor remuneration	Ref	2026/27	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
% increase	4		12,3%	1,1%						–
TOTAL MANAGERS AND STAFF	5,7	291 161	327 197	330 985	25 928	102 802	110 328	(7 526)	-7%	330 985

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

Disclosure of Salaries, Allowances & Benefits 1. R Thousands	Ref	No.	Salary 1.	Contributions	Allowances	Service Related Benefits	Bonuses	Total Package 2.
Councillors	3							
Speaker	4	1	237	–	14	–	–	252
Executive Mayor		1	231	–	79	–	–	310
Deputy Executive Mayor		1	229	–	14	–	–	243
Executive Committee		–	823	–	144	–	–	967
Total for all other councillors		–	1 421	434	263	–	–	2 118
Section 79 committee chairperso		1	200	–	62	–	–	262
Total Councillors	8	**4**	**3 141**	**434**	**577**	**–**	**–**	**4 152**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	555	101	150	–	109	914
Chief Finance Officer		1	455	83	77	–	75	690
		1	624	1	94	–	96	815
		1	546	99	74	–	96	815
		1	588	1	130	–	96	815
Total Senior Managers of the Municipality	8,10	**5**	**2 768**	**284**	**527**	**–**	**473**	**4 051**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**9**	**5 909**	**717**	**1 104**	**–**	**473**	**8 203**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R Thousands	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	209	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	18 263	36 317	219 152	238 054	254 048
Service charges - Electricity revenue	65 487	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	48 277	31 067	579 324	639 943	707 116
Service charges - Water revenue	116	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	4 689	9 263	56 271	59 403	62 720
Service charges - Waste Water Management	132	2 502	5 049	2 502	2 502	5 049	2 502	2 502	5 049	2 502	2 502	7 419	40 214	42 055	43 992
Service charges - Waste Mangement	1 349	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	2 881	4 413	34 569	36 512	38 570
Rental of facilities and equipment	54	–	–	–	–	–	–	–	–	–	–	(54)	–	–	–
Interest earned - external investments	–	2 177	2 177	2 177	2 177	2 177	2 177	2 177	2 177	2 177	2 177	4 353	26 119	26 381	26 644
Interest earned - outstanding debtors	–	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	4 434	26 606	28 188	29 865
Fines, penalties and forfeits	0	178	178	178	178	178	178	178	178	178	178	357	2 141	2 247	2 359
Licences and permits	80	–	–	–	–	–	–	–	–	–	–	(80)	–	–	–
Agency services	466	–	–	–	–	–	–	–	–	–	–	(466)	–	–	–
Transfers and Subsidies - Operational	–	16 531	21 340	16 531	16 531	21 340	16 531	16 531	21 340	16 531	16 531	43 436	223 174	193 242	196 074
Other revenue	246	–	–	–	–	–	–	–	–	–	–	(246)	–	–	–
Cash Receipts by Source	**68 137**	**97 715**	**105 071**	**97 715**	**97 715**	**105 071**	**97 715**	**97 715**	**105 071**	**97 715**	**97 715**	**140 214**	**1 207 569**	**1 266 024**	**1 361 390**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	766	8 385	766	766	8 385	766	766	8 385	766	766	10 151	40 669	58 008	41 293
Increase (decrease) in consumer deposits	(0)	–	–	–	–	–	–	–	–	–	–	0	–	–	–
Total Cash Receipts by Source	**68 137**	**98 481**	**113 456**	**98 481**	**98 481**	**113 456**	**98 481**	**98 481**	**113 456**	**98 481**	**98 481**	**150 365**	**1 248 238**	**1 324 032**	**1 402 683**
Cash Payments by Type															
Employee related costs	(348)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(24 452)	(48 557)	(293 425)	(311 040)	(332 159)
Remuneration of councillors	(197)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)	(2 096)	(13 758)	(14 308)	(14 880)
Bulk purchases - Electricity	(88 598)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(44 982)	(1 366)	(539 781)	(588 361)	(641 313)
	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	(3 361)	–	–	–	–	–	–	–	–	–	–	3 361	–	–	–
Contracted services	(4 910)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(6 847)	(8 785)	(82 170)	(85 475)	(89 546)
Other expenditure	(23 623)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	(11 701)	221	(140 416)	(160 784)	–
Cash Payments by Type	**(121 037)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(89 129)**	**(57 221)**	**(1 069 549)**	**(1 159 968)**	**(1 077 898)**
Other Cash Flows/Payments by Type															
Capital assets	(5 325)	–	–	–	–	–	–	–	–	–	–	5 325	–	–	–
Other Cash Flows/Payments	(2 649)	(7 688)	(7 688)	(7 688)	(7 688)	(7 688)	(7 688)	(7 688)	(7 688)	(7 688)	(7 688)	(12 727)	(92 255)	(101 171)	(111 001)
Total Cash Payments by Type	**(129 011)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(96 817)**	**(64 623)**	**(1 161 805)**	**(1 261 139)**	**(1 188 899)**
NET INCREASE/(DECREASE) IN CASH HELD	**(60 874)**	**1 664**	**16 639**	**1 664**	**1 664**	**16 639**	**1 664**	**1 664**	**16 639**	**1 664**	**1 664**	**85 742**	**86 434**	**62 894**	**213 783**
Cash/cash equivalents at the month/year beginning:	(1 748)	(62 621)	(60 957)	(44 318)	(42 654)	(40 990)	(24 351)	(22 687)	(21 023)	(4 384)	(2 720)	(1 056)	227 266	238 581	247 424
Cash/cash equivalents at the month/year end:	(62 621)	(60 957)	(44 318)	(42 654)	(40 990)	(24 351)	(22 687)	(21 023)	(4 384)	(2 720)	(1 056)	84 686	313 700	301 475	461 208

WC022 Witzenberg - Supporting Table SC36 Supporting Schedule SC36 Monthly Budget Statement - Detailed Capital Budget and Actuals (projects) - M01 July

R thousand												2025/26	Budget Year 2026/27							
R Thousands	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 capital projects grouped by Function*																				
Parent Capital expenditure												–	–	–	–	–	–	–	–	–
Total Capital expenditure												–	–	–	–	–	–	–	–	–

WC022 Witzenberg - Supporting Table SC38 Supporting Schedule SC38 Monthly Budget Statement - Detailed Operational Budget and Actuals (projects) - M01 July

R thousand												2025/26	Budget Year 2026/27							
R Thousands	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																				
Parent operational expenditure												–	–	–	–	–	–	–	–	–
Total Operational expenditure														–	–	–	–	–	–	–

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

October 2026

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

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

3.2.1.1 Adverteringsfase

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
	None	

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/23/85	Resealing of existing streets in Witzenberg municipal area	20 November 2026
08/2/24/01	Provision of Security Services	25 November 2026
08/2/24/07	Supply and delivery of Various cleaning materials and equipment	20 November 2026
08/2/24/15	Supply and delivery of PPE	11 December 2026
08/2/24/16	Implementation of Protection study and the supply of associated equipment for the electricity network in witzenberg municipal area for a multi year period up to 30 June 2029	20 November 2026
08/2/24/20	Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channeling, concrete slabs and concrete bollards, concrete bricks and pavers and clay pavers	11 November 2026
08/2/24/21	Supply and delivery of crushed stone aggregate and sand	11 November 2026
08/2/24/25	Maintenance of water meters in the Witzenberg area, construction of meter boxes (new and repair vandalised)	11 November 2026
08/2/24/28	Appointment of panel for the rendering of professional legal services	20 November 2026
08/2/24/33	Appointment of a service provider for the supply, delivery and installation of building signage	27 November 2026

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/24/18	SALE AND DEVELOPMENT OF MUNICIPAL INDUSTRIAL ERVEN	11 September 2026	28 September 2026	L Nieuwenhuis
08/2/24/10	SUPPLY AND DELIVERY OF HERBICIDE TO WITZENBERG MUNICIPALITY FOR A PERIOD OF 3 YEARS	2 October 2026	None	H Truter
08/2/24/08	SERVICE PROVIDER TO PROVIDE ANIMAL CONTROL AND OTHER ANCILLARY FUNCTIONS	2 October 2026	None	H Truter
08/2/24/09	SUPPLY AND DELIVERY OF LINE MARKING PAINT FOR TURF SPORT FIELDS	2 October 2026	None	H Truter

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/24/12	HIRING OF DOUBLE AXLE COMBINATION VACUUM AND JETTING TRUCK AND 12000 LITER SUPER SUCKER VACUUM TRUCK FOR A PERIOD OF 36 MONTHS	2 October 2026	None	N Jacobs

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/23/93	SUPPLY AND DELIVERY OF BUILDING MATERIALS	08-May-2026	19-Jun-2026	J Du Preez
08/2/24/30	HIRING OF A 1.2 TON RIDE-ON VIBRATORY ROLLER	11 September 2026	Awaiting	E Lintnaar
08/2/24/24	SUPPLY AND DELIVERY OF TESTING EQUIPMENT FOR WATER AND WASTEWATER TREATMENT	18 September	Awaiting	N Jacobs
08/2/24/36	SUPPLY AND DELIVERY OF PERSONAL PROTECTIVE CLOTHING	25 September 2026	29 September 2026	R Fick
08/2/24/31	SUPPLY AND DELIVERY OF PORTABLE WATER PUMPS	2 October 2026	Awaiting	N Jacobs
08/2/24/42	ORHVS TRAINING	9 October 2026	21-Oct-2026	D. Cloete
08/2/24/44	SUPPLY, DELIVER, INSTALL AND COMMISSION OF A CONFERENCE SYSTEM WITH VOTING AND INTERPRETATION SOFTWARE	6 November 2026	9 November 2026	M. Arendse-Smith
08/2/24/46	LEASE OF THE CAFé BUILDING AT THE PINE FOREST HOLIDAY RESORT	22 October 2026	Awaiting	R. Africa
08/2/24/56	SERVICE PROVIDERS TO UNDERTAKE TOPOGRAPHICAL SURVEY AT PRINCE ALFRED HAMLET PHASE 6	6 November 2026	Awaiting	JA Steyn

3.2.1.3 Adjudication stage

The following competitive bids are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

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

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

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

3.2.1.4 Bids awarded

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

3.2.1.4 Tenders toegeken

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

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

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

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

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

The following bids were cancelled during October 2026:

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

Die volgende tenders was gekanselleer gedurende Oktober 2026:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
None			

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende October 2026:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
193523	2026/10/05	Sun Blinds Ceres	Supply, Delivery and Installation of Blinds	Only Responsive Bidder	R 8 240.00 (Incl. VAT)	Chief Financial Officer
193602	2026/10/08	Tashwyn Trading	Tiling of a portion of Witzenville Community Hall	Only Responsive Bidder	R 26 000.00 (Incl. VAT)	Chief Financial Officer
193614	2026/10/08	Ayanda Mbanga Communications	Publish Notice: Placement of Advert for Various Vacancies	Only Responsive Bidder	R 13 276.05 (Incl. VAT)	Acting Chief Financial Officer
193617	2026/10/09	Unite the City	Provide sound and background music for Memorial Service for late Employee	Only Responsive Bidder	R 3 900.00 (Incl. VAT)	Acting Chief Financial Officer
193624	2026/10/09	Zibar Security Services (Pty) Ltd	Service provider for Regulation 21 training	Lowest Responsive Bidder	R 29 973.60 (Incl. VAT)	Chief Financial Officer
193696	2026/10/15	Pestec Targeting Pest Control	Pest Control service for Municipal Building	Only Responsive Bidder	R 4 025.00 (Incl. VAT)	Chief Financial Officer
193699	2026/10/15	Earl-Nique Decorators CC	Removal and Installation of new floor tiles	Lowest Responsive Bidder	R 9 177.00 (Incl. VAT)	Chief Financial Officer
193709	2026/10/16	Parkerson Thomas Technologies	Supply andDelivery of 10 Tally Genicom Ribbons	Lowest Responsive Bidder	R 24 638.18 (Incl. VAT)	Chief Financial Officer
193713	2026/10/16	Jafta Transport Services CC	Transport Services: Bella Vista to Vredendal and back	Lowest Responsive Bidder	R 14 999.00 (Incl. VAT)	Chief Financial Officer
193728	2026/10/19	Introstat	Supply and Delivery of NVR and Surveillance Cameras	Lowest Responsive Bidder	R 29 986.25 (Incl. VAT)	Chief Financial Officer
193753	2026/10/20	Eddie's Sound / ESL	Provide sound and background music	Lowest Responsive Bidder	R8 750.00 (Incl. VAT)	Chief Financial Officer
193788	2026/10/22	Perfecto-Drycleaners	Drycleaning of carpets and chairs	Lowest Responsive Bidder	R2 400.00 (Incl. VAT)	Chief Financial Officer
193862	2026/10/27	Roy Steele & Associates CC	Service provider to conduct Bi-Annuall Reviews for the Section 56/57 Managers	Only Responsive Bidder	R 29 900.00 (Incl. VAT)	Chief Financial Officer
193888	2026/10/29	Ayanda Mbanga Communications	Publish Notice: Placement of Advert for Various Bids	Lowest Responsive Bidder	R 23 850.95 (Incl. VAT)	Chief Financial Officer
193894	2026/10/29	Sondlo and Knopp Advertising	Publish Notice: Placement of Advert for Various Vacancies	Lowest Responsive Bidder	R 11 432.30 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

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

3.2.1.7 Formele Geskrewe Prys Kwotasies

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/24/36	30 October 2026	Basson Workwear Swartland (Pty) Ltd	Supply and delivery of personal protective clothing	Bidder scored Highest Total points	R299 999.00	Director Financial Services
08/2/23/113	14 October 2026	Cluster 1: Blackbird Trading 480CC Cluster 2: Blackbird Trading 480CC Cluster 3: Blackbird Trading 480CC Cluster 4: Sparks and Ellis (Pty) Ltd Cluster 5: Blackbird Trading 480CC Cluster 6: Blackbird Trading 480CC	Supply and delivery of Traffic uniforms	Bidder scored Highest Total points	R299 999.00	Director Corporate Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

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

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

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of October 2026 which totals **R 2 351 846.75**

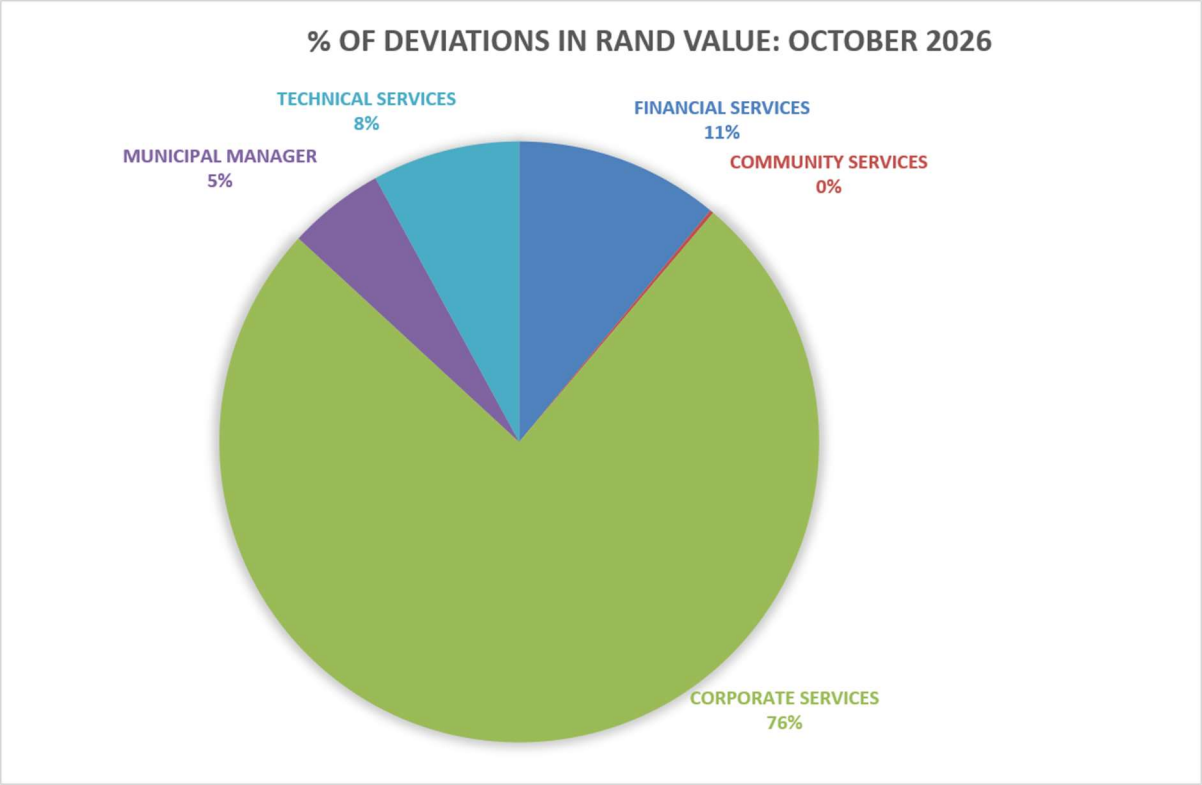
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van October 2026 wat beloop op die totaal van **R 2 351 846.75**

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
16-Sep-26	Microsoft Ireland Operations Ltd	Renewal of Microsoft EA for 365 E3 Licenses	Single supplier	193548	1 771 113,30
02-Oct-26	Ontec Systems (PTY) Ltd	Vending Services: Oct 2026	Impractical	193519	250 000,00
30-Sep-26	Witzenberg Herald	Publish Notice: Draft Air Quality Management by Law	Single supplier	193491	4 692,00
09-Oct-26	Witzenberg Herald	Publish Notice: Mayor best wishes to matrics	Single supplier	193626	7 840,00
09-Oct-26	Trans Manufacturing (PTY) Ltd T/A Transtech	Repair of Compactor Truck: CT 4991	Impractical	193637	165 224,95
14-Oct-26	Witzenberg Herald	Publish Notice: 2026/2027 Adjustment Budget	Single supplier	193677	3 672,00
20-Oct-26	W.O. Trackworks (PTY) Ltd	Repair of Landfill compactor fuel tank	Single supplier	193834	21 792,50
21-Oct-26	Witzenberg Herald	Publish Notice: Leasing of Portion of Erf 4551 and Philip & Oak conversion to One way streets	Single supplier	193784	7 412,00
21-Oct-26	Witzenberg Herald	Publish Notice: Additional 5MVA from Eskom	Single supplier	193785	5 100,00
22-Oct-26	Johan Bezuidenhout Inc.	Legal services: Criminal case - J Steyn PAH Landfill site	Impractical	193792	115 000,00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
Aug 2026	R 1 985 881	R 54 072 748,05	4%
Sep 2026	R 414 789	R 44 400 749,11	1%
Oct 2026	R 2 351 846.75	50 010 244,08	4.7%

DEVIATIONS PER DIRECTORATE:



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

Logistics

MONTH	August 2026	September 2026	October 2026
Value of inventory at hand	R 25 569 338	R 23 288 236	R24 384 003,83
Turnover rate of total value of inventory	1.19	1.29	1.08
Date of latest stores reconciliation	31 October 2026		
Date of last stock count	17 September 2026		
Date of next stock count	11 December 2026		

Cash Flow Forecast

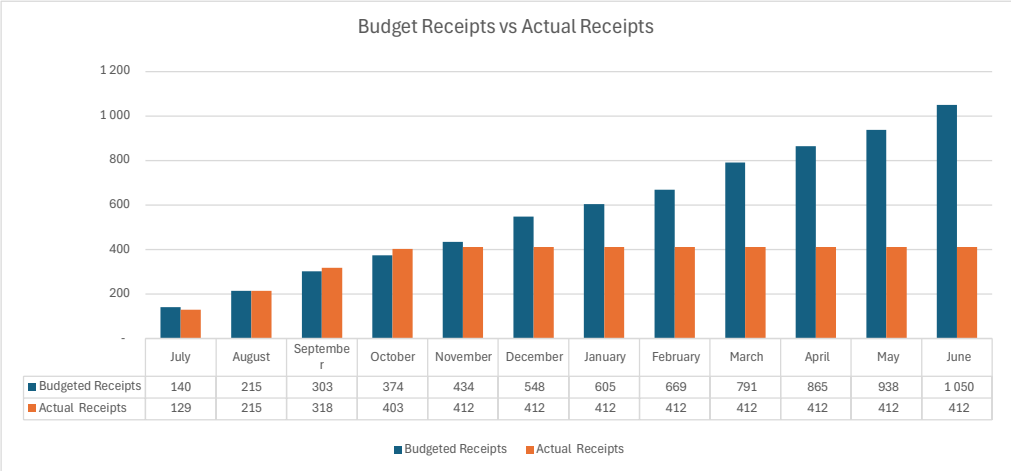
Current commitments against cash

Cash Book Balance plus Investments	**R 137 801 764**
Total Commitments	**(R126 144 112)**
Unspent Grants	**(R10 680 626)**
Unspent loan balance	
Eskom Account	**(R33 840 389)**
Consumer Deposits	**(R10 961 219)**
Provision for Rehabilitation	**(R18 832 496)**
Working Capital Requirement	**(R37 298 977)**
Payables & Accruals	**(R14 530 405)**
Uncommitted Cash Balance	**R 11 657 652**

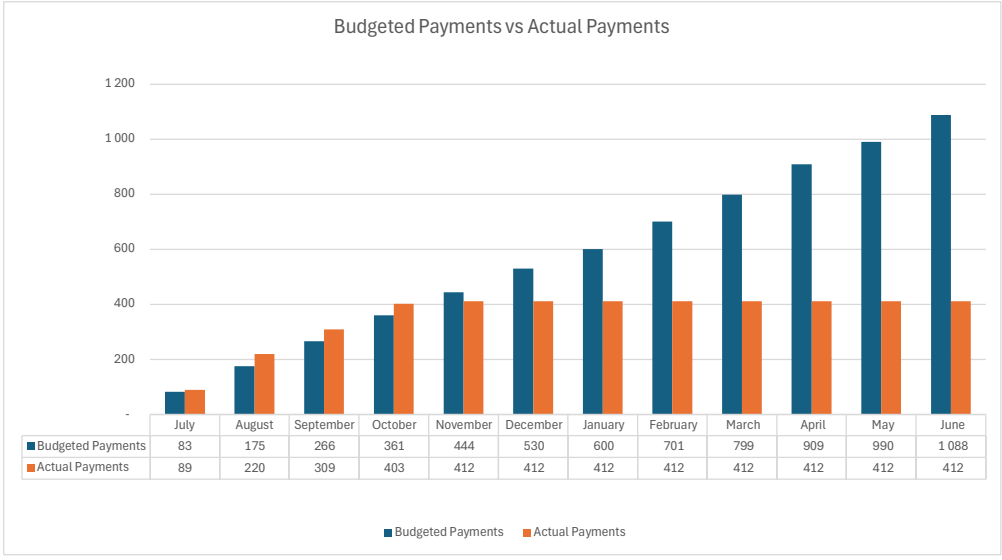
The estimated cost coverage ratio is as follow

	Current
Cash and Cash Equivalents	R 137 801 764
Less Unspent Grants	R 10 680 626
Estimated Average fixed cost per month	R 73 553 775
Ratio	1.73

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 1.73 months.The acceptable norm is 3 months



	July	August	September	October	November	December	January	February	March	April	May	June
Budgeted Receipts	140	215	303	374	434	548	605	669	791	865	938	1 050
Actual Receipts	129	215	318	403	412	412	412	412	412	412	412	412



	July	August	September	October	November	December	January	February	March	April	May	June
Budgeted Payments	83	175	266	361	444	530	600	701	799	909	990	1 088
Actual Payments	89	220	309	403	412	412	412	412	412	412	412	412

Witzenberg Grant Allocation Report

Operational Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Equitable Share	166 475 000,00	166 475 000,00	-	69 365 000,00	97 110 000,00			
Local Government Financial Management Grant	1 800 000,00	1 800 000,00	-	1 800 000,00	-	1 630 435,00	1 286 444,24	156 009,24
Municipal Infrastructure Grant	27 062 000,00	27 062 000,00	-	16 357 000,00	10 705 000,00	-	-	1 049 891,27
Expanded Public Works Programme Integrated Grant	1 976 000,00	1 976 000,00	-	-	1 976 000,00	1 976 000,00	700 589,49	700 589,49
Municipal Disaster Response Grant	-	5 000 000,00	5 000 000,00	5 000 000,00	-	4 347 826,00	-	-
Provincial Government								
Opex Prov Library	12 499 000,00	12 499 000,00	-	-	12 499 000,00	12 324 607,00	4 392 949,86	4 166 334,00
Opex Prov CDW	137 000,00	137 000,00	-	-	137 000,00	137 000,00	18 632,44	14 702,83
Opex Prov Housing IHHSDG	13 550 000,00	13 550 000,00	-	9 754 765,37	3 795 234,63	11 782 609,00	-	-
Opex Prov RSEP	700 000,00	700 000,00	-	-	700 000,00	608 695,00	152 675,00	175 576,25
Opex Prov Thusong	150 000,00	150 000,00	-	-	150 000,00	130 435,00	46 500,00	46 500,00
Opex Prov Water Resilience	415 000,00	415 000,00	-	415 000,00	-	360 870,00	-	-
District Government								
Expanded Public Works Programme Integrated Grant	-	5 000 000,00	5 000 000,00	5 000 000,00	-	4 371 379,00	173 155,76	-
Private Enterprises								
Dutch Government (Orio Project)	-	387 400,00	387 400,00	-	387 400,00	916 954,00	1 097 366,94	-
A-Z Projects	-	1 207 000,00	1 207 000,00	-	1 207 000,00	1 886 261,00	116 796,46	-
	224 764 000,00	**236 358 400,00**	**11 594 400,00**	**107 691 765,37**	**128 666 634,63**	**40 473 071,00**	**8 054 811,10**	**6 309 603,08**

Capital Grant Detail	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
National Government								
Municipal Infrastructure Grant	27 062 000,00	27 062 000,00	-	16 357 000,00	10 705 000,00	23 532 174,00	13 213 046,25	1 049 891,27
INEP	13 550 000,00	13 550 000,00	-	-	13 550 000,00	-	-	-
INEP	3 000 000,00	3 000 000,00	-	-	3 000 000,00	2 608 695,00	10,00	-
Energy Efficiency Demand Supply Grant	-	-	-	500 000,00	- 500 000,00	-	-	-
							-	
Provincial Government							-	
Capex Prov RSEP	500 000,00	500 000,00	-	-	500 000,00	434 782,00	-	-
Opex Prov Main Roads	9 192 000,00	9 192 000,00	-	-	9 192 000,00	7 993 043,00	-	-
Capex Prov Water Resilience	-	415 000,00	415 000,00	-	415 000,00	-	-	-
District Government							-	
Capex District Parks and Recreation	500 000,00	500 000,00	-	-	500 000,00	434 782,00	-	-
							-	
Private Enterprises							-	
Sustainable Energy Africa Perdekraal Wind Farm	-	-	-	-	-	-	-	-
	53 804 000,00	**54 219 000,00**	**415 000,00**	**16 857 000,00**	**37 362 000,00**	**35 003 476,00**	**13 213 056,25**	**1 049 891,27**

Total Grants	As per DORA Original Budget	As per DORA Adj Budget	Adjustment to DORA to date	Actual Receipt	Outstanding Grant	Operational Expenditure Budget	Actual Expenditure	Revenue Recognised
Total National Grants	240 925 000,00	240 925 000,00	-	103 879 000,00	137 046 000,00	29 747 304,00	15 200 089,98	2 956 381,27
Total Provincial Grants	27 036 000,00	27 036 000,00	-	9 754 765,37	17 281 234,63	24 983 346,00	4 610 757,30	4 403 113,08
Total District Grants	-	5 000 000,00	5 000 000,00	5 000 000,00	-	4 371 379,00	173 155,76	-
Total Other Grants	-	1 594 400,00	1 594 400,00	-	1 594 400,00	2 803 215,00	1 283 864,31	-
	267 961 000,00	**274 555 400,00**	**6 594 400,00**	**118 633 765,37**	**155 921 634,63**	**61 905 244,00**	**21 267 867,35**	**7 359 494,35**
	- 10 607 000,00	- 16 022 000,00	- 5 415 000,00	- 5 915 000,00	- 10 107 000,00	- 13 571 303,00	-	-

OVERTIME & STANDBY REPORT OCTOBER 2026

OVERTIME	YTD 2026/27	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2025/26
Administration	453	2.5%	18,419	18,419	1,813	16,606	79,201
Cemetries	121,665	46.8%	259,727	259,727	486,658	-226,931	272,894
Community Halls And Facilities	120,199	23.5%	512,038	512,038	480,796	31,242	331,174
Council Cost	0		0	0	0	0	0
Electricity*	1,351,158	35.2%	3,840,392	3,840,392	5,404,630	-1,564,238	3,200,895
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	104,114	236.7%	43,982	43,982	416,454	-372,472	435,144
Housing: Administration	30,155	753.3%	4,003	4,003	120,621	-116,618	92,341
Human Resources	0		0	0	0	0	0
IDP	5,127	55.5%	9,239	9,239	20,509	-11,270	17,231
Information Tecnology	0		0	0	0	0	0
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services*	0	0.0%	4,353	4,353	0	4,353	0
Marketing & Communications	52,419	31.3%	167,470	167,470	209,675	-42,205	139,740
Mechanical Workshop	101,646	21.3%	476,169	476,169	406,586	69,583	309,069
Parks	101,364	30.3%	334,611	334,611	405,456	-70,845	239,105
Performance Management	0		0	0	0	0	0
Pine Forest*	205,465	19.7%	1,043,395	1,043,395	821,861	221,534	922,103
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	83,112	47.1%	176,516	176,516	332,448	-155,932	224,910
Recreational Land	130,123	31.9%	408,294	408,294	520,494	-112,200	356,937
Roads	109,192	22.3%	489,666	489,666	436,770	52,896	313,021
Sewerage	1,257,656	27.3%	4,601,396	4,601,396	5,030,624	-429,228	2,836,986
Social & Welfare Services	2,744	35.2%	7,788	7,788	10,975	-3,187	13,203
Solid Waste*	1,113,125	32.2%	3,456,040	3,456,040	4,452,498	-996,458	2,767,782
Stormwater Management	116,037	29.4%	394,466	394,466	464,149	-69,683	266,725
Supply Chain Management	107,835	64.8%	166,437	166,437	431,339	-264,902	220,479
Swimming Pools	52,039	38.4%	135,605	135,605	208,156	-72,551	190,307
Thusong Centre	0		0	0	0	0	0
Town Secretary	0	0.0%	428	428	0	428	1,414
Traffic	2,097,023	31.3%	6,703,933	6,703,933	8,388,090	-1,684,157	4,923,841
Treasury*	118,054	37.1%	318,281	318,281	472,217	-153,936	331,603
Vehicle Licensing & Testing	125,798	25.0%	504,198	504,198	503,191	1,007	458,367
Water Distribution	1,021,364	27.5%	3,718,749	3,718,749	4,085,455	-366,706	2,145,195
TOTAL OVERTIME	**8,527,866**	**30.7%**	**27,795,595**	**27,795,595**	**34,111,466**	**-6,315,871**	**21,089,667**

STANDBY	YTD 2026/27	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)	Actual 2025/26
Administration	1,722	8.8%	19,475	19,475	6,889	12,586	23,817
Cemetries	56,421	38.7%	145,881	145,881	225,682	-79,801	146,816
Community Halls And Facilities	34,922	16.7%	209,413	209,413	139,686	69,727	140,319
Council Cost	0		0	0	0	0	0
Electricity*	257,208	32.5%	791,452	791,452	1,028,833	-237,381	709,760
Enviromental Protection	0		0	0	0	0	0
Fire Protection Sevices	412,036	28.1%	1,466,668	1,466,668	1,648,144	-181,476	1,084,998
Housing: Administration	10,667	32.0%	33,360	33,360	42,669	-9,309	40,236
Human Resources	0		0	0	0	0	0
IDP	0		0	0	0	0	0
Information Tecnology	31,328	35.0%	89,442	89,442	125,310	-35,868	63,193
Internal Audit	0		0	0	0	0	0
L E D	0		0	0	0	0	0
Library Services	0	0.0%	4,922	4,922	0	4,922	0
Marketing & Communications	0		0	0	0	0	0
Mechanical Workshop	60,452	28.0%	216,010	216,010	241,809	-25,799	163,502
Parks	88,494	27.8%	318,111	318,111	353,976	-35,865	251,000
Performance Management	0		0	0	0	0	0
Pine Forest*	85,730	46.5%	184,398	184,398	342,921	-158,523	228,580
Project Management	0		0	0	0	0	0
Property & Legal Services	0		0	0	0	0	0
Public Toilets	0		0	0	0	0	0
Recreational Land	95,530	32.2%	296,955	296,955	382,121	-85,166	275,938
Roads	113,654	22.2%	511,541	511,541	454,617	56,924	384,283
Sewerage	275,842	29.6%	932,316	932,316	1,103,366	-171,050	718,180
Social & Welfare Services	0		0	0	0	0	0
Solid Waste*	37,549	19.4%	193,770	193,770	150,195	43,575	102,934
Stormwater Management	84,666	25.2%	335,490	335,490	338,666	-3,176	245,125
Supply Chain Management	28,821	33.9%	85,026	85,026	115,283	-30,257	71,486
Swimming Pools	15,731	109.0%	14,431	14,431	62,923	-48,492	32,094
Thusong Centre	0		0	0	0	0	0
Town Secretary	0		0	0	0	0	0
Traffic	596,370	27.6%	2,158,139	2,158,139	2,385,479	-227,340	1,793,485
Treasury*	33,963	35.9%	94,691	94,691	135,850	-41,159	83,323
Vehicle Licensing & Testing	36,894	15.5%	237,809	237,809	147,576	90,233	172,588
Water Distribution	228,993	29.9%	766,346	766,346	915,972	-149,626	631,934
TOTAL STANDBY	**2,586,992**	**28.4%**	**9,105,646**	**9,105,646**	**10,347,969**	**-1,242,323**	**7,363,591**

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

Date: 13/11/2026