



## **Monthly Budget Statement Report Section 71 for August 2025**

**Financial data is in respect of the period  
1 July 2025 to 30 June 2026**

## Glossary

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

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

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

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

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

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

**CFO** – Chief Financial Officer / Director: Finance

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

### Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

## Legal requirements

### 2.3 Monthly budget statements

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

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

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

**(2)** *The statement must include—*

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

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

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

**(5)** *The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after*

### 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*

*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.*

*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.*

*(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) 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."*

*(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 monthly billing was also done as scheduled and during this process 21 179 accounts amounting to R54.4 million was printed and distributed to consumers. The prepaid electricity sales amounted to R8.89 million in comparison to sales of R8.09 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.466 million in comparison to the prior month figure of R 2.239million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 70% in comparison to a rate of 54% for the same month in the previous year.

As an additional credit control mechanism the auxiliary of 30% was implemented from 20 December 2023. For July 2025 an amount of R 543 471 was recovered on this basis.

The municipality issued orders to the value of R 55.3 million of which R 1 284 375 was in terms of deviations.

The municipality currently has R95 million in its primary bank account with R150 million in investments. The bank balance at the end of the previous month was R84 million with R150 million in investments. The decline in cash is primarily due to the increase in capital expenditure

The calculated cost coverage ratio of the municipality as at the end of August 2025 is 3 months.

**B RECOMMENDATION**

It is recommended that council take cognisance of the monthly financial report and supporting documents of August 2025.

**C EXECUTIVE SUMMARY**

The following tables provides a summary of the financial information:

**A BURGEMEESTERS VERSLAG**

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

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 21 179 rekeninge ten bedrae van R54.4 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R8.89 miljoen en was R8.09 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 2.466 miljoen in vergelyking met die vorige maand syfer van R 2.239 miljoen.

Die opgehoopte debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 70% in vergelyking met 54% vir dieselfde maand in die vorige finansiële jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde krag aankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geïmplementeer. Vir die maand van Julie 2025 is 'n bedrag van R 543 471 op hierdie wyse ingevorder.

Bestellings ter waarde van R 55.3 miljoen uitgereik, waarvan R 1 284 375 ten opsigte van afwykings is.

Die munisipaliteit het R95 miljoen in die primêre bankrekening met R150 miljoen beleggings. Die bankbalans aan die einde van die vorige maand was R 84 miljoen met R150 miljoen in beleggings.

Die afname in kontant kan toegeskryf aan verhoging in kapitaal en ander inkomste.

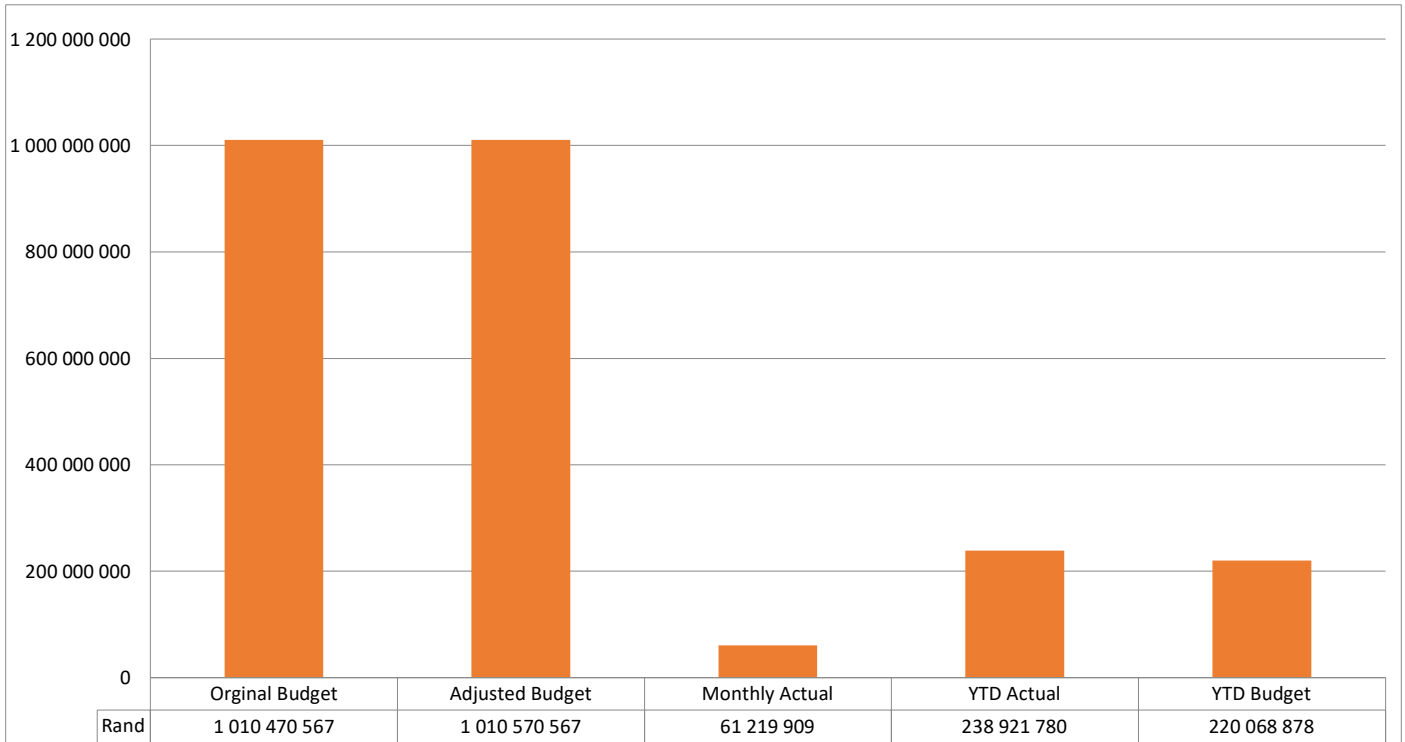
Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Augustus 2025 is 3 maande.

**B AANBEVELING**

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Augustus 2025.

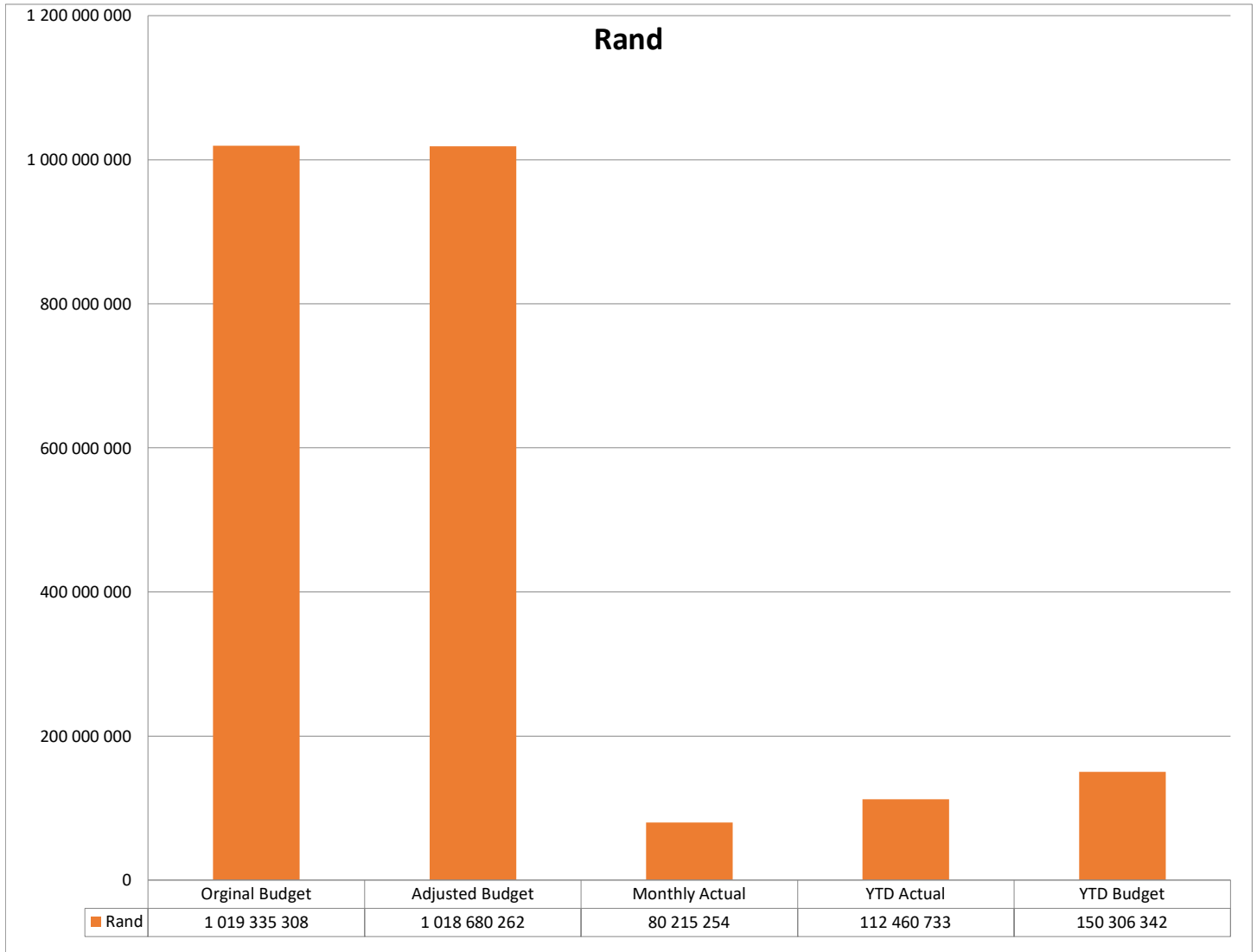
**C OPSOMMING**

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

**TOTAL OPERATIONAL REVENUE**

For the period 1 July 2025 to 31 August 2025, 23.64% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 31 Augustus 2025, is 23.64% van die begrote operasionele inkomste gehef.

**TOTAL OPERATIONAL EXPENDITURE**

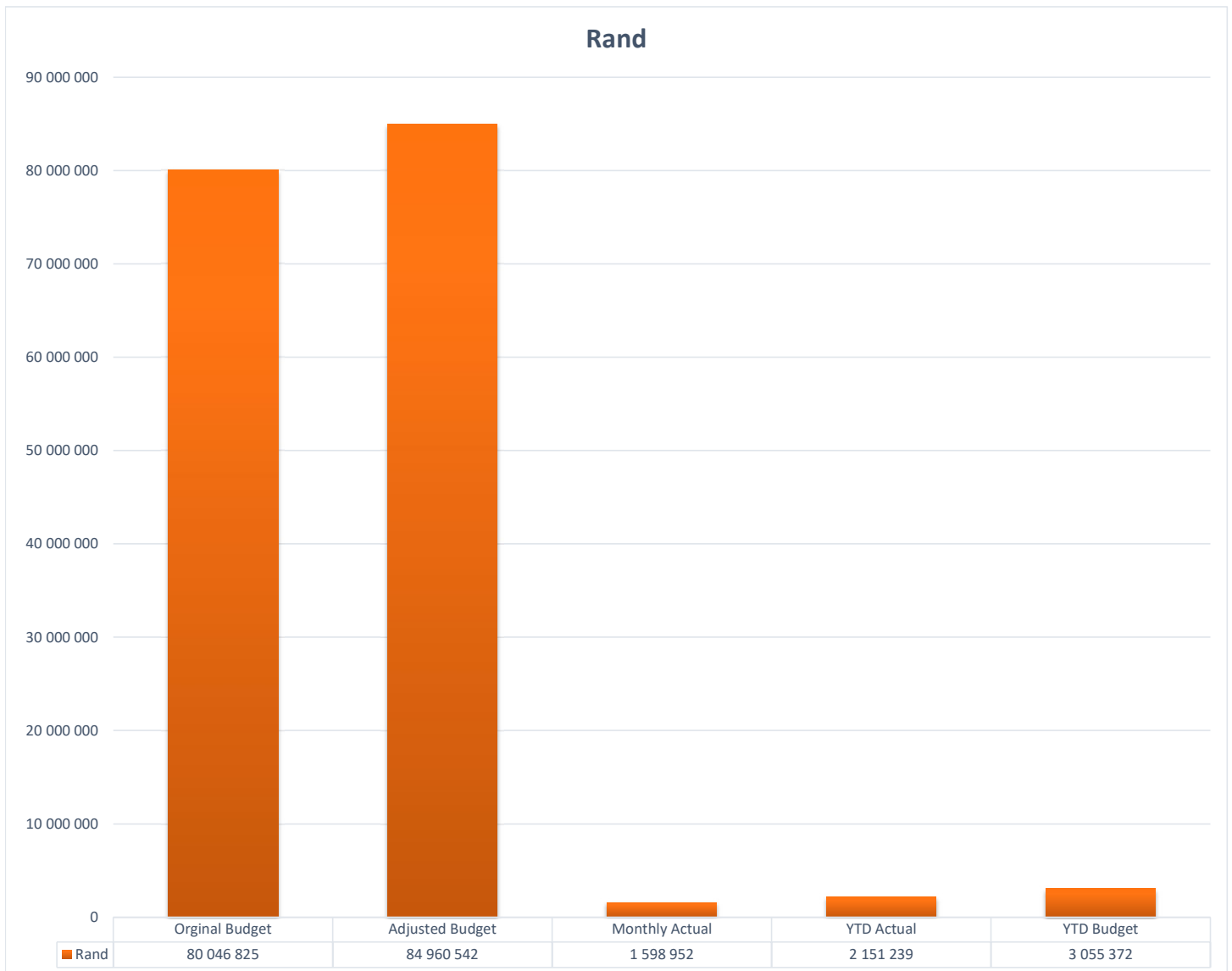
For the period 1 July 2025 to 31 August 2025, 11.04% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2025 tot 31 Augustus 2025, is 11.04% van die begrote operasionele uitgawes aangegaan.

Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Verwys asb na "Supporting Table SC1" vir stawende redes met betrekking tot spandering afwykings.



**CAPITAL EXPENDITURE**

For the period 1 July 2025 to 31 August 2025, 2.53% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2025 tot 31 Augustus 2025, is 2.53% van die begrote kapitale uitgawes aangegaan.

Please refer to Supporting Table SC1 for explanations regarding expenditure variances.

Verwys asb na "Supporting Table SC1" vir stawende redes met betrekking tot spandering afwykings.

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**COUNCILLOR TE ABRAHAMS**  
**EXECUTIVE MAYOR**

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

| Description                                                          | 2024/25          | Budget Year 2025/26 |                   |                    |                    |                    |                     |                 |                    |
|----------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|                                                                      | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly Actual     | YearTD Actual      | YearTD Budget      | YTD Variance        | YTD Variance %  | Full Year Forecast |
| R thousands                                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                         |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                       | 107 320          | 120 291             | 120 291           | 6 034              | 54 978             | 60 503             | (5 525)             | -9%             | 120 291            |
| Service charges                                                      | 508 072          | 586 957             | 586 957           | 48 668             | 105 739            | 117 156            | (11 416)            | -10%            | 586 957            |
| Investment revenue                                                   | 18 758           | 23 567              | 23 567            | 1 903              | 3 651              | 3 928              | (276)               | -7%             | 23 567             |
| Transfers and subsidies - Operational                                | 150 058          | 182 230             | 182 330           | 787                | 66 209             | 27 548             | 38 660              | 140%            | 182 330            |
| Other own revenue                                                    | 118 278          | 69 891              | 69 891            | 3 828              | 8 345              | 10 934             | (2 589)             | -24%            | 69 891             |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>902 486</b>   | <b>982 936</b>      | <b>983 036</b>    | <b>61 220</b>      | <b>238 922</b>     | <b>220 069</b>     | <b>18 853</b>       | <b>9%</b>       | <b>983 036</b>     |
| Employee costs                                                       | 269 855          | 309 360             | 309 386           | 22 508             | 46 156             | 51 362             | (5 205)             | -10%            | 309 386            |
| Remuneration of Councillors                                          | 12 315           | 13 228              | 13 228            | 1 006              | 2 012              | 2 205              | (193)               | -9%             | 13 228             |
| Depreciation and amortisation                                        | 39 426           | 34 090              | 34 090            | 0                  | 0                  | 5 682              | (5 681)             | -100%           | 34 090             |
| Interest                                                             | 7 847            | 10 742              | 10 742            | -                  | -                  | 1 790              | (1 790)             | -100%           | 10 742             |
| Inventory consumed and bulk purchases                                | 415 900          | 424 390             | 422 467           | 48 271             | 49 011             | 51 852             | (2 841)             | -5%             | 422 467            |
| Transfers and subsidies                                              | 4 633            | 4 931               | 4 925             | 185                | 205                | 821                | (615)               | -75%            | 4 925              |
| Other expenditure                                                    | 195 685          | 222 593             | 223 842           | 8 245              | 15 077             | 36 596             | (21 519)            | -59%            | 223 842            |
| <b>Total Expenditure</b>                                             | <b>945 661</b>   | <b>1 019 335</b>    | <b>1 018 680</b>  | <b>80 215</b>      | <b>112 461</b>     | <b>150 306</b>     | <b>(37 846)</b>     | <b>-25%</b>     | <b>1 018 680</b>   |
| <b>Surplus/(Deficit)</b>                                             | <b>(43 175)</b>  | <b>(36 399)</b>     | <b>(35 644)</b>   | <b>(18 995)</b>    | <b>126 461</b>     | <b>69 763</b>      | <b>56 699</b>       | <b>81%</b>      | <b>(35 644)</b>    |
| Transfers and subsidies - capital (monetary allocations)             | 40 834           | 27 535              | 27 535            | -                  | -                  | -                  | -                   | -               | 27 535             |
| Transfers and subsidies - capital (in-kind)                          | 1 458            | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(883)</b>     | <b>(8 865)</b>      | <b>(8 110)</b>    | <b>(18 995)</b>    | <b>126 461</b>     | <b>69 763</b>      | <b>56 699</b>       | <b>81%</b>      | <b>(8 110)</b>     |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(883)</b>     | <b>(8 865)</b>      | <b>(8 110)</b>    | <b>(18 995)</b>    | <b>126 461</b>     | <b>69 763</b>      | <b>56 699</b>       | <b>81%</b>      | <b>(8 110)</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Capital expenditure                                                  | 82 874           | 75 047              | 79 961            | 1 599              | 2 151              | 3 055              | (904)               | -30%            | 79 961             |
| Capital transfers recognised                                         | 40 721           | 30 013              | 30 013            | 799                | 799                | 715                | 84                  | 12%             | 30 013             |
| Borrowing                                                            | 7 807            | 15 000              | 16 303            | 228                | 228                | -                  | 228                 | -               | 16 303             |
| Internally generated funds                                           | 28 591           | 35 034              | 38 645            | 572                | 1 124              | 2 340              | (1 216)             | -52%            | 38 645             |
| <b>Total sources of capital funds</b>                                | <b>77 119</b>    | <b>80 047</b>       | <b>84 961</b>     | <b>1 599</b>       | <b>2 151</b>       | <b>3 055</b>       | <b>(904)</b>        | <b>-30%</b>     | <b>84 961</b>      |
| <b>Financial position</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                 | 361 147          | 293 805             | 289 012           |                    | 446 089            |                    |                     |                 | 289 012            |
| Total non current assets                                             | 1 042 396        | 1 220 387           | 1 225 301         |                    | 1 140 661          |                    |                     |                 | 1 225 301          |
| Total current liabilities                                            | 155 653          | 46 268              | 45 634            |                    | 114 647            |                    |                     |                 | 45 634             |
| Total non current liabilities                                        | 93 377           | 192 053             | 192 053           |                    | 95 015             |                    |                     |                 | 192 053            |
| Community wealth/Equity                                              | 1 250 627        | 1 275 870           | 1 275 870         |                    | 1 377 139          |                    |                     |                 | 1 275 870          |
| <b>Cash flows</b>                                                    |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 315 789          | 97 347              | 97 447            | (31 608)           | 7 280              | 16 241             | 8 961               | 55%             | 97 447             |
| Net cash from (used) investing                                       | (70 885)         | (80 047)            | (84 961)          | (7 113)            | (10 550)           | (14 038)           | (3 487)             | 25%             | (84 225)           |
| Net cash from (used) financing                                       | (65)             | -                   | -                 | (12)               | 46                 | -                  | (46)                | -               | -                  |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>561 084</b>   | <b>227 137</b>      | <b>222 324</b>    | <b>-</b>           | <b>195 403</b>     | <b>212 040</b>     | <b>16 638</b>       | <b>8%</b>       | <b>211 849</b>     |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                               | 78 007           | 7 583               | 20 798            | 5 989              | 5 880              | 5 407              | 32 823              | 276 438         | 432 924            |
| <b>Creditors Age Analysis</b>                                        |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                      | 36 520           | 2 766               | -                 | -                  | -                  | -                  | -                   | -               | 39 285             |

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

| Description                                | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|--------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                            |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| <b>Revenue - Functional</b>                |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |     | 156 038         | 164 944             | 164 944         | 9 456          | 60 760        | 66 459        | (5 699)      | -9%            | 164 944            |
| Executive and council                      |     | 10 834          | 308                 | 308             | 3              | 6             | 51            | (46)         | -89%           | 308                |
| Finance and administration                 |     | 145 204         | 164 636             | 164 636         | 9 453          | 60 754        | 66 408        | (5 654)      | -9%            | 164 636            |
| Internal audit                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Community and public safety</i>         |     | 206 083         | 171 856             | 171 856         | 712            | 67 569        | 26 180        | 41 389       | 158%           | 171 856            |
| Community and social services              |     | 158 535         | 141 914             | 141 914         | 301            | 65 761        | 21 465        | 44 296       | 206%           | 141 914            |
| Sport and recreation                       |     | 8 496           | 9 044               | 9 044           | 166            | 1 169         | 1 369         | (199)        | -15%           | 9 044              |
| Public safety                              |     | 25 724          | 18 356              | 18 356          | 226            | 601           | 2 914         | (2 313)      | -79%           | 18 356             |
| Housing                                    |     | 13 327          | 2 542               | 2 542           | 18             | 37            | 433           | (396)        | -91%           | 2 542              |
| Health                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Economic and environmental services</i> |     | 5 427           | 5 541               | 5 641           | 161            | 292           | 656           | (364)        | -55%           | 5 641              |
| Planning and development                   |     | 4 802           | 2 407               | 2 507           | 153            | 284           | 374           | (90)         | -24%           | 2 507              |
| Road transport                             |     | 598             | 122                 | 122             | 7              | 7             | 20            | (13)         | -63%           | 122                |
| Environmental protection                   |     | 27              | 3 013               | 3 013           | -              | -             | 261           | (261)        | -100%          | 3 013              |
| <i>Trading services</i>                    |     | 577 122         | 667 983             | 667 983         | 50 888         | 110 204       | 126 749       | (16 546)     | -13%           | 667 983            |
| Energy sources                             |     | 399 466         | 448 729             | 448 729         | 39 019         | 82 778        | 94 108        | (11 330)     | -12%           | 448 729            |
| Water management                           |     | 83 537          | 93 390              | 93 390          | 4 767          | 9 942         | 11 664        | (1 721)      | -15%           | 93 390             |
| Waste water management                     |     | 51 284          | 72 294              | 72 294          | 3 378          | 10 669        | 12 049        | (1 380)      | -11%           | 72 294             |
| Waste management                           |     | 42 836          | 53 571              | 53 571          | 3 724          | 6 814         | 8 928         | (2 115)      | -24%           | 53 571             |
| <i>Other</i>                               | 4   | 109             | 146                 | 146             | 4              | 98            | 24            | 73           | 300%           | 146                |
| <b>Total Revenue - Functional</b>          | 2   | 944 779         | 1 010 471           | 1 010 571       | 61 220         | 238 922       | 220 069       | 18 853       | 9%             | 1 010 571          |
| <b>Expenditure - Functional</b>            |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>       |     | 153 724         | 161 273             | 161 247         | 11 354         | 23 101        | 26 641        | (3 540)      | -13%           | 161 247            |
| Executive and council                      |     | 39 268          | 36 516              | 36 597          | 2 492          | 5 077         | 6 075         | (997)        | -16%           | 36 597             |
| Finance and administration                 |     | 110 894         | 118 496             | 118 389         | 8 570          | 17 352        | 19 523        | (2 171)      | -11%           | 118 389            |
| Internal audit                             |     | 3 562           | 6 261               | 6 261           | 291            | 671           | 1 044         | (372)        | -36%           | 6 261              |
| <i>Community and public safety</i>         |     | 144 275         | 162 979             | 162 824         | 9 675          | 18 565        | 26 833        | (8 268)      | -31%           | 162 824            |
| Community and social services              |     | 31 075          | 35 691              | 35 641          | 2 599          | 4 966         | 5 929         | (963)        | -16%           | 35 641             |
| Sport and recreation                       |     | 41 112          | 51 222              | 51 118          | 2 929          | 5 330         | 8 303         | (2 973)      | -36%           | 51 118             |
| Public safety                              |     | 54 414          | 66 745              | 66 745          | 3 636          | 7 293         | 11 124        | (3 831)      | -34%           | 66 745             |
| Housing                                    |     | 17 674          | 9 321               | 9 321           | 510            | 976           | 1 477         | (501)        | -34%           | 9 321              |
| Health                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i>Economic and environmental services</i> |     | 42 023          | 48 020              | 48 363          | 2 599          | 4 825         | 7 594         | (2 769)      | -36%           | 48 363             |
| Planning and development                   |     | 15 915          | 19 750              | 19 905          | 1 362          | 2 609         | 3 301         | (692)        | -21%           | 19 905             |
| Road transport                             |     | 23 113          | 21 118              | 21 288          | 1 005          | 1 783         | 3 548         | (1 765)      | -50%           | 21 288             |
| Environmental protection                   |     | 2 994           | 7 152               | 7 170           | 231            | 433           | 745           | (312)        | -42%           | 7 170              |
| <i>Trading services</i>                    |     | 604 617         | 645 988             | 645 170         | 56 588         | 65 970        | 89 059        | (23 090)     | -26%           | 645 170            |
| Energy sources                             |     | 427 143         | 442 295             | 442 297         | 49 133         | 50 594        | 55 247        | (4 653)      | -8%            | 442 297            |
| Water management                           |     | 68 677          | 61 526              | 60 621          | 2 345          | 5 463         | 10 104        | (4 641)      | -46%           | 60 621             |
| Waste water management                     |     | 49 160          | 55 498              | 55 579          | 2 820          | 4 974         | 9 263         | (4 290)      | -46%           | 55 579             |
| Waste management                           |     | 59 638          | 86 669              | 86 673          | 2 291          | 4 939         | 14 445        | (9 506)      | -66%           | 86 673             |
| <i>Other</i>                               |     | 1 022           | 1 076               | 1 076           | -              | -             | 179           | (179)        | -100%          | 1 076              |
| <b>Total Expenditure - Functional</b>      | 3   | 945 661         | 1 019 335           | 1 018 680       | 80 215         | 112 461       | 150 306       | (37 846)     | -25%           | 1 018 680          |
| <b>Surplus/ (Deficit) for the year</b>     |     | (883)           | (8 865)             | (8 110)         | (18 995)       | 126 461       | 69 763        | 56 699       | 81%            | (8 110)            |

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

| Description                                               | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                    |
|-----------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------------|
|                                                           |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | Full Year Forecast |
| R thousands                                               |     |                 |                     |                 |                |               |               |              |                    |
| Revenue - Functional                                      | 1   |                 |                     |                 |                |               |               | %            |                    |
| <i>Municipal governance and administration</i>            |     | 156 038         | 164 944             | 164 944         | 9 456          | 60 760        | 66 459        | (5 699)      | -9%                |
| Executive and council                                     |     | 10 834          | 308                 | 308             | 3              | 6             | 51            | (46)         | (0)                |
| <i>Mayor and Council</i>                                  |     | 10 778          | 227                 | 227             | 3              | 6             | 38            | (32)         | (0)                |
| <i>Municipal Manager, Town Secretary and Chief</i>        |     | 56              | 80                  | 80              | -              | -             | 13            | (13)         | (0)                |
| Finance and administration                                |     | 145 204         | 164 636             | 164 636         | 9 453          | 60 754        | 66 408        | (5 654)      | (0)                |
| <i>Administrative and Corporate Support</i>               |     | 1               | 11                  | 11              | -              | -             | 2             | (2)          | (0)                |
| <i>Asset Management</i>                                   |     | 105             | -                   | -               | -              | -             | -             | -            | -                  |
| <i>Finance</i>                                            |     | 144 426         | 163 524             | 163 524         | 9 443          | 60 742        | 66 272        | (5 531)      | (0)                |
| <i>Fleet Management</i>                                   |     | 1               | 300                 | 300             | -              | -             | -             | -            | 300                |
| <i>Human Resources</i>                                    |     | 382             | 705                 | 705             | -              | -             | 117           | (117)        | (0)                |
| <i>Information Technology</i>                             |     | 4               | -                   | -               | -              | -             | -             | -            | -                  |
| <i>Marketing, Customer Relations, Publicity and Media</i> |     | -               | 6                   | 6               | -              | -             | 1             | (1)          | (0)                |
| <i>Property Services</i>                                  |     | 158             | -                   | -               | -              | -             | -             | -            | -                  |
| <i>Supply Chain Management</i>                            |     | 127             | 90                  | 90              | 10             | 12            | 15            | (3)          | (0)                |
| <i>Community and public safety</i>                        |     | 206 083         | 171 856             | 171 856         | 712            | 67 569        | 26 180        | 41 389       | 0                  |
| Community and social services                             |     | 158 535         | 141 914             | 141 914         | 301            | 65 761        | 21 465        | 44 296       | 0                  |
| <i>Aged Care</i>                                          |     | 147 131         | 128 055             | 128 055         | 228            | 65 622        | 21 316        | 44 306       | 0                  |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i>      |     | 274             | 280                 | 280             | 51             | 82            | 47            | 36           | 0                  |
| <i>Community Halls and Facilities</i>                     |     | 1 782           | 564                 | 564             | 18             | 44            | 94            | (50)         | (0)                |
| <i>Libraries and Archives</i>                             |     | 9 348           | 13 016              | 13 016          | 4              | 12            | 8             | 5            | 0                  |
| Sport and recreation                                      |     | 8 496           | 9 044               | 9 044           | 166            | 1 169         | 1 369         | (199)        | (0)                |
| <i>Recreational Facilities</i>                            |     | 8 314           | 8 066               | 8 066           | 149            | 1 129         | 1 344         | (215)        | (0)                |
| <i>Sports Grounds and Stadiums</i>                        |     | 182             | 978                 | 978             | 17             | 40            | 24            | 16           | 0                  |
| Public safety                                             |     | 25 724          | 18 356              | 18 356          | 226            | 601           | 2 914         | (2 313)      | (0)                |
| <i>Fire Fighting and Protection</i>                       |     | 31              | 877                 | 877             | 1              | 1             | 1             | (1)          | (0)                |
| <i>Police Forces, Traffic and Street Parking Control</i>  |     | 25 694          | 17 479              | 17 479          | 226            | 601           | 2 913         | (2 312)      | (0)                |
| Housing                                                   |     | 13 327          | 2 542               | 2 542           | 18             | 37            | 433           | (396)        | (0)                |
| <i>Housing</i>                                            |     | 13 327          | 2 542               | 2 542           | 18             | 37            | 433           | (396)        | (0)                |
| <i>Economic and environmental services</i>                |     | 5 427           | 5 541               | 5 641           | 161            | 292           | 656           | (364)        | (0)                |
| Planning and development                                  |     | 4 802           | 2 407               | 2 507           | 153            | 284           | 374           | (90)         | (0)                |
| <i>Economic Development/Planning</i>                      |     | -               | 400                 | 500             | -              | -             | 36            | (36)         | (0)                |
| <i>Town Planning, Building Regulations and</i>            |     | 3 805           | 2 007               | 2 007           | 153            | 284           | 339           | (54)         | (0)                |
| <i>Project Management Unit</i>                            |     | 996             | -                   | -               | -              | -             | -             | -            | -                  |
| Road transport                                            |     | 598             | 122                 | 122             | 7              | 7             | 20            | (13)         | (0)                |
| <i>Roads</i>                                              |     | 598             | 122                 | 122             | 7              | 7             | 20            | (13)         | (0)                |
| Environmental protection                                  |     | 27              | 3 013               | 3 013           | -              | -             | 261           | (261)        | (0)                |
| <i>Biodiversity and Landscape</i>                         |     | 27              | 3 013               | 3 013           | -              | -             | 261           | (261)        | (0)                |
| <i>Trading services</i>                                   |     | 577 122         | 667 983             | 667 983         | 50 888         | 110 204       | 126 749       | (16 546)     | (0)                |
| Energy sources                                            |     | 399 466         | 448 729             | 448 729         | 39 019         | 82 778        | 94 108        | (11 330)     | (0)                |
| <i>Electricity</i>                                        |     | 396 603         | 448 729             | 448 729         | 39 019         | 82 778        | 94 108        | (11 330)     | (0)                |
| <i>Street Lighting and Signal Systems</i>                 |     | 2 863           | -                   | -               | -              | -             | -             | -            | -                  |

| Description                                               | Ref    | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |              |                    |           |
|-----------------------------------------------------------|--------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|-----------|
| R thousands                                               |        | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |           |
| Water management                                          | 2      | 83 537          | 93 390              | 93 390          | 4 767          | 9 942         | 11 664        | (1 721)      | (0)          | 93 390             |           |
| <i>Water Distribution</i>                                 |        | 83 537          | 93 390              | 93 390          | 4 767          | 9 942         | 11 664        | (1 721)      | (0)          | 93 390             |           |
| Waste water management                                    |        | 51 284          | 72 294              | 72 294          | 3 378          | 10 669        | 12 049        | (1 380)      | (0)          | 72 294             |           |
| <i>Sewerage</i>                                           |        | 35 469          | 72 294              | 72 294          | 3 378          | 10 669        | 12 049        | (1 380)      | (0)          | 72 294             |           |
| <i>Storm Water Management</i>                             |        | 2 772           | –                   | –               | –              | –             | –             | –            | –            | –                  |           |
| <i>Waste Water Treatment</i>                              |        | 13 042          | –                   | –               | –              | –             | –             | –            | –            | –                  |           |
| Waste management                                          |        | 42 836          | 53 571              | 53 571          | 3 724          | 6 814         | 8 928         | (2 115)      | (0)          | 53 571             |           |
| <i>Solid Waste Disposal (Landfill Sites)</i>              |        | 257             | –                   | –               | –              | –             | –             | –            | –            | –                  |           |
| <i>Solid Waste Removal</i>                                |        | 42 579          | 53 571              | 53 571          | 3 724          | 6 814         | 8 928         | (2 115)      | (0)          | 53 571             |           |
| Other                                                     |        | 109             | 146                 | 146             | 4              | 98            | 24            | 73           | 0            | 146                |           |
| Licensing and Regulation                                  |        | 109             | 146                 | 146             | 4              | 98            | 24            | 73           | 0            | 146                |           |
| Total Revenue - Functional                                |        | 2               | 944 779             | 1 010 471       | 1 010 571      | 61 220        | 238 922       | 220 069      | 18 853       | 0                  | 1 010 571 |
| <b>Expenditure - Functional</b>                           |        |                 |                     |                 |                |               |               |              |              |                    |           |
| Municipal governance and administration                   | 2      | 153 724         | 161 273             | 161 247         | 11 354         | 23 101        | 26 641        | (3 540)      | (0)          | 161 247            |           |
| Executive and council                                     |        | 39 268          | 36 516              | 36 597          | 2 492          | 5 077         | 6 075         | (997)        | (0)          | 36 597             |           |
| <i>Mayor and Council</i>                                  |        | 18 999          | 19 787              | 19 864          | 1 249          | 2 493         | 3 286         | (793)        | (0)          | 19 864             |           |
| <i>Municipal Manager, Town Secretary and Chief</i>        |        | 20 269          | 16 729              | 16 733          | 1 243          | 2 585         | 2 789         | (204)        | (0)          | 16 733             |           |
| Finance and administration                                |        | 110 894         | 118 496             | 118 389         | 8 570          | 17 352        | 19 523        | (2 171)      | (0)          | 118 389            |           |
| <i>Administrative and Corporate Support</i>               |        | 11 377          | 16 982              | 16 892          | 932            | 1 382         | 2 815         | (1 433)      | (0)          | 16 892             |           |
| <i>Asset Management</i>                                   |        | 317             | 336                 | 336             | 5              | 16            | 56            | (40)         | (0)          | 336                |           |
| <i>Finance</i>                                            |        | 38 909          | 36 646              | 36 732          | 3 839          | 8 395         | 5 947         | 2 448        | 0            | 36 732             |           |
| <i>Fleet Management</i>                                   |        | 4 972           | 5 144               | 5 144           | 326            | 634           | 857           | (224)        | (0)          | 5 144              |           |
| <i>Human Resources</i>                                    |        | 28 890          | 29 547              | 29 530          | 1 881          | 3 859         | 4 922         | (1 062)      | (0)          | 29 530             |           |
| <i>Information Technology</i>                             |        | 4 719           | 5 902               | 5 902           | 103            | 206           | 984           | (778)        | (0)          | 5 902              |           |
| <i>Legal Services</i>                                     |        | 2 047           | 3 722               | 3 722           | 171            | 302           | 620           | (318)        | (0)          | 3 722              |           |
| <i>Marketing, Customer Relations, Publicity and Media</i> |        | 4 625           | 6 198               | 6 198           | 397            | 776           | 1 000         | (224)        | (0)          | 6 198              |           |
| <i>Property Services</i>                                  |        | 4 976           | 1 105               | 1 105           | 47             | 93            | 184           | (91)         | (0)          | 1 105              |           |
| <i>Risk Management</i>                                    |        | –               | –                   | –               | –              | (3)           | –             | (3)          | –            | –                  |           |
| <i>Supply Chain Management</i>                            |        | 9 576           | 11 239              | 11 239          | 835            | 1 627         | 1 873         | (246)        | (0)          | 11 239             |           |
| <i>Valuation Service</i>                                  |        | 486             | 1 676               | 1 590           | 34             | 66            | 265           | (199)        | (0)          | 1 590              |           |
| Internal audit                                            |        | 3 562           | 6 261               | 6 261           | 291            | 671           | 1 044         | (372)        | (0)          | 6 261              |           |
| <i>Governance Function</i>                                |        | 3 562           | 6 261               | 6 261           | 291            | 671           | 1 044         | (372)        | (0)          | 6 261              |           |
| Community and public safety                               |        | 144 275         | 162 979             | 162 824         | 9 675          | 18 565        | 26 833        | (8 268)      | (0)          | 162 824            |           |
| Community and social services                             |        | 31 075          | 35 691              | 35 641          | 2 599          | 4 966         | 5 929         | (963)        | (0)          | 35 641             |           |
| <i>Aged Care</i>                                          |        | 5 739           | 4 336               | 4 285           | 573            | 1 116         | 703           | 413          | 0            | 4 285              |           |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i>      |        | 4 389           | 6 474               | 6 474           | 406            | 767           | 1 079         | (312)        | (0)          | 6 474              |           |
| <i>Child Care Facilities</i>                              |        | 57              | 103                 | 103             | 0              | 0             | 17            | (17)         | (0)          | 103                |           |
| <i>Community Halls and Facilities</i>                     |        | 8 877           | 11 753              | 11 753          | 617            | 1 157         | 1 959         | (802)        | (0)          | 11 753             |           |
| <i>Disaster Management</i>                                |        | 17              | 79                  | 79              | 11             | 18            | 13            | 4            | 0            | 79                 |           |
| <i>Education</i>                                          |        | 6               | 1                   | 1               | –              | –             | 0             | (0)          | (0)          | 1                  |           |
| <i>Libraries and Archives</i>                             |        | 11 989          | 12 945              | 12 945          | 992            | 1 909         | 2 157         | (249)        | (0)          | 12 945             |           |
| Sport and recreation                                      |        | 41 112          | 51 222              | 51 118          | 2 929          | 5 330         | 8 303         | (2 973)      | (0)          | 51 118             |           |
| <i>Community Parks (including Nurseries)</i>              |        | 12 434          | 17 370              | 17 267          | 911            | 1 763         | 2 828         | (1 065)      | (0)          | 17 267             |           |
| <i>Recreational Facilities</i>                            | 18 874 | 22 317          | 22 317              | 1 303           | 2 246          | 3 553         | (1 307)       | (0)          | 22 317       |                    |           |

| Description                                              | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                    |
|----------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------------|
|                                                          |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | Full Year Forecast |
| R thousands                                              |     |                 |                     |                 |                |               |               |              |                    |
| <i>Sports Grounds and Stadiums</i>                       |     | 9 804           | 11 534              | 11 534          | 715            | 1 321         | 1 922         | (601)        | 11 534             |
| Public safety                                            |     | 54 414          | 66 745              | 66 745          | 3 636          | 7 293         | 11 124        | (3 831)      | 66 745             |
| <i>Fire Fighting and Protection</i>                      |     | 10 795          | 16 575              | 16 575          | 895            | 1 622         | 2 762         | (1 140)      | 16 575             |
| <i>Police Forces, Traffic and Street Parking Control</i> |     | 43 619          | 50 170              | 50 170          | 2 741          | 5 671         | 8 362         | (2 691)      | 50 170             |
| Housing                                                  |     | 17 674          | 9 321               | 9 321           | 510            | 976           | 1 477         | (501)        | 9 321              |
| <i>Housing</i>                                           |     | 17 654          | 9 294               | 9 294           | 510            | 976           | 1 472         | (496)        | 9 294              |
| <i>Informal Settlements</i>                              |     | 20              | 26                  | 26              | –              | 0             | 4             | (4)          | 26                 |
| <i>Economic and environmental services</i>               |     | 42 023          | 48 020              | 48 363          | 2 599          | 4 825         | 7 594         | (2 769)      | 48 363             |
| Planning and development                                 |     | 15 915          | 19 750              | 19 905          | 1 362          | 2 609         | 3 301         | (692)        | 19 905             |
| <i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>    |     | 2 686           | 3 883               | 3 883           | 209            | 431           | 647           | (216)        | 3 883              |
| <i>Economic Development/Planning</i>                     |     | 3 115           | 2 809               | 2 964           | 225            | 428           | 477           | (49)         | 2 964              |
| <i>Town Planning, Building Regulations and</i>           |     | 7 067           | 9 112               | 9 112           | 657            | 1 208         | 1 519         | (311)        | 9 112              |
| <i>Project Management Unit</i>                           |     | 3 047           | 3 946               | 3 946           | 271            | 542           | 658           | (116)        | 3 946              |
| Road transport                                           |     | 23 113          | 21 118              | 21 288          | 1 005          | 1 783         | 3 548         | (1 765)      | 21 288             |
| <i>Roads</i>                                             |     | 23 113          | 21 118              | 21 288          | 1 005          | 1 783         | 3 548         | (1 765)      | 21 288             |
| Environmental protection                                 |     | 2 994           | 7 152               | 7 170           | 231            | 433           | 745           | (312)        | 7 170              |
| <i>Biodiversity and Landscape</i>                        |     | 2 994           | 7 152               | 7 170           | 231            | 433           | 745           | (312)        | 7 170              |
| <i>Trading services</i>                                  |     | 604 617         | 645 988             | 645 170         | 56 588         | 65 970        | 89 059        | (23 090)     | 645 170            |
| Energy sources                                           |     | 427 143         | 442 295             | 442 297         | 49 133         | 50 594        | 55 247        | (4 653)      | 442 297            |
| <i>Electricity</i>                                       |     | 424 613         | 436 620             | 436 622         | 49 055         | 50 442        | 54 301        | (3 859)      | 436 622            |
| <i>Street Lighting and Signal Systems</i>                |     | 2 530           | 5 674               | 5 674           | 78             | 152           | 946           | (794)        | 5 674              |
| Water management                                         |     | 68 677          | 61 526              | 60 621          | 2 345          | 5 463         | 10 104        | (4 641)      | 60 621             |
| <i>Water Treatment</i>                                   |     | 220             | 315                 | 315             | 15             | 34            | 52            | (18)         | 315                |
| <i>Water Distribution</i>                                |     | 65 024          | 58 196              | 57 486          | 2 324          | 3 554         | 9 581         | (6 027)      | 57 486             |
| <i>Water Storage</i>                                     |     | 3 432           | 3 015               | 2 820           | 7              | 1 874         | 470           | 1 404        | 2 820              |
| Waste water management                                   |     | 49 160          | 55 498              | 55 579          | 2 820          | 4 974         | 9 263         | (4 290)      | 55 579             |
| <i>Public Toilets</i>                                    |     | 1 854           | 2 299               | 2 299           | 175            | 340           | 383           | (44)         | 2 299              |
| <i>Sewerage</i>                                          |     | 41 017          | 45 570              | 45 815          | 2 260          | 3 845         | 7 636         | (3 791)      | 45 815             |
| <i>Storm Water Management</i>                            |     | 6 273           | 7 627               | 7 463           | 376            | 768           | 1 244         | (476)        | 7 463              |
| <i>Waste Water Treatment</i>                             |     | 17              | 1                   | 1               | 9              | 21            | 0             | 21           | 1                  |
| Waste management                                         |     | 59 638          | 86 669              | 86 673          | 2 291          | 4 939         | 14 445        | (9 506)      | 86 673             |
| <i>Solid Waste Disposal (Landfill Sites)</i>             |     | 12 154          | 33 026              | 33 026          | 94             | 189           | 5 504         | (5 316)      | 33 026             |
| <i>Solid Waste Removal</i>                               |     | 47 443          | 53 540              | 53 544          | 2 195          | 4 744         | 8 924         | (4 180)      | 53 544             |
| <i>Street Cleaning</i>                                   |     | 41              | 103                 | 103             | 2              | 7             | 17            | (10)         | 103                |
| <i>Other</i>                                             |     | 1 022           | 1 076               | 1 076           | –              | –             | 179           | (179)        | 1 076              |
| Licensing and Regulation                                 |     | 22              | 26                  | 26              | –              | –             | 4             | (4)          | 26                 |
| Tourism                                                  |     | 1 000           | 1 050               | 1 050           | –              | –             | 175           | (175)        | 1 050              |
| Total Expenditure - Functional                           | 3   | 945 661         | 1 019 335           | 1 018 680       | 80 215         | 112 461       | 150 306       | (37 846)     | 1 018 680          |
| Surplus/ (Deficit) for the year                          |     | (883)           | (8 865)             | (8 110)         | (18 995)       | 126 461       | 69 763        | 56 699       | (8 110)            |

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

| Wool22 Wāhanga - Table 33 Monthly Budget Statement - Financial Performance (Revenue and Expenditure by Municipal Vote) - Wool22 August |     |                 |                     |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description                                                                                                                       | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|                                                                                                                                        |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                                                                                            |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue by Vote                                                                                                                        | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Financial Services                                                                                                            |     | 141 463         | 161 635             | 161 635         | 9 155          | 60 225        | 65 958        | (5 733)      | -8,7%          | 161 635            |
| Vote 2 - Community Services                                                                                                            |     | 180 762         | 157 944             | 158 044         | 505            | 67 096        | 23 581        | 43 515       | 184,5%         | 158 044            |
| Vote 3 - Corporate Services                                                                                                            |     | 36 858          | 18 428              | 18 428          | 228            | 606           | 3 071         | (2 465)      | -80,3%         | 18 428             |
| Vote 4 - Technical Services                                                                                                            |     | 583 517         | 662 265             | 662 265         | 51 251         | 110 864       | 125 760       | (14 895)     | -11,8%         | 662 265            |
| Vote 5 - Municipal Manager                                                                                                             |     | 2 020           | 737                 | 737             | 81             | 131           | 123           | 8            | 6,2%           | 737                |
| Total Revenue by Vote                                                                                                                  | 2   | 944 620         | 1 001 009           | 1 001 109       | 61 220         | 238 922       | 218 492       | 20 430       | 9,4%           | 1 001 109          |
| Expenditure by Vote                                                                                                                    | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Financial Services                                                                                                            |     | 50 923          | 49 466              | 49 466          | 4 689          | 9 973         | 8 069         | 1 903        | 23,6%          | 49 466             |
| Vote 2 - Community Services                                                                                                            |     | 109 627         | 125 271             | 125 234         | 7 602          | 14 403        | 20 101        | (5 698)      | -28,3%         | 125 234            |
| Vote 3 - Corporate Services                                                                                                            |     | 119 022         | 133 940             | 133 910         | 7 593          | 14 966        | 22 260        | (7 294)      | -32,8%         | 133 910            |
| Vote 4 - Technical Services                                                                                                            |     | 643 166         | 686 298             | 685 654         | 58 881         | 70 273        | 95 807        | (25 534)     | -26,7%         | 685 654            |
| Vote 5 - Municipal Manager                                                                                                             |     | 18 545          | 24 361              | 24 361          | 1 450          | 2 846         | 4 060         | (1 214)      | -29,9%         | 24 361             |
| Total Expenditure by Vote                                                                                                              | 2   | 941 283         | 1 019 335           | 1 018 625       | 80 215         | 112 461       | 150 297       | (37 836)     | -25,2%         | 1 018 625          |
| Surplus/ (Deficit) for the year                                                                                                        | 2   | 3 338           | (18 326)            | (17 516)        | (18 995)       | 126 461       | 68 195        | 58 266       | 85,4%          | (17 516)           |



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

| Vote Description                          | Ref      | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                | Full Year Forecast |
|-------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                           |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % |                    |
| R thousand                                |          |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue by Vote</b>                    | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Financial Services               |          | 141 463         | 161 635             | 161 635         | 9 155          | 60 225        | 65 958        | (5 733)      | -9%            | 161 635            |
| 1.2 - Income                              |          | 107 039         | 120 942             | 120 942         | 6 081          | 54 966        | 60 611        | (5 645)      | -9%            | 120 942            |
| 1.3 - Financial Administration            |          | 34 300          | 40 305              | 40 305          | 3 064          | 5 246         | 5 281         | (35)         | -1%            | 40 305             |
| 1.4 - Credit Control                      |          | (2)             | 298                 | 298             | -              | -             | 50            | (50)         | -100%          | 298                |
| 1.5 - Supply Chain & Expenditure          |          | 127             | 90                  | 90              | 10             | 12            | 15            | (3)          | -18%           | 90                 |
| Vote 2 - Community Services               |          | 180 762         | 157 944             | 158 044         | 505            | 67 096        | 23 581        | 43 515       | 185%           | 158 044            |
| 2.2 - Cemeteries                          |          | 274             | 280                 | 280             | 51             | 82            | 47            | 36           | 76%            | 280                |
| 2.3 - Housing                             |          | 13 510          | 2 630               | 2 630           | 33             | 67            | 438           | (371)        | -85%           | 2 630              |
| 2.4 - Libraries                           |          | 9 420           | 13 265              | 13 265          | 4              | 12            | 49            | (37)         | -75%           | 13 265             |
| 2.5 - Resorts & Swimming Pools            |          | 8 314           | 8 066               | 8 066           | 149            | 1 129         | 1 344         | (215)        | -16%           | 8 066              |
| 2.6 - Social Services                     |          | 147 131         | 128 055             | 128 055         | 228            | 65 622        | 21 316        | 44 306       | 208%           | 128 055            |
| 2.7 - Fire Services & Disaster Management |          | 31              | 877                 | 877             | 1              | 1             | 1             | (1)          | -45%           | 877                |
| 2.8 - Environment & Licensing             |          | 136             | 3 159               | 3 159           | 4              | 98            | 285           | (188)        | -66%           | 3 159              |
| 2.9 - Community Halls and Amenities       |          | 1 947           | 1 212               | 1 212           | 36             | 85            | 63            | 21           | 34%            | 1 212              |
| 2.10 - Local Economic Development         |          | -               | 400                 | 500             | -              | -             | 36            | (36)         | -100%          | 500                |
| Vote 3 - Corporate Services               |          | 36 858          | 18 428              | 18 428          | 228            | 606           | 3 071         | (2 465)      | -80%           | 18 428             |
| 3.2 - Human Resources                     |          | 382             | 705                 | 705             | -              | -             | 117           | (117)        | -100%          | 705                |
| 3.3 - Administration                      |          | 1               | 11                  | 11              | -              | -             | 2             | (2)          | -100%          | 11                 |
| 3.4 - Information Technology              |          | 4               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 3.5 - Marketing & Communication           |          | -               | 6                   | 6               | -              | -             | 1             | (1)          | -100%          | 6                  |
| 3.7 - Traffic and Protection Services     |          | 25 694          | 17 479              | 17 479          | 226            | 601           | 2 913         | (2 312)      | -79%           | 17 479             |
| 3.9 - Council Cost                        |          | 10 778          | 227                 | 227             | 3              | 6             | 38            | (32)         | -85%           | 227                |
| Vote 4 - Technical Services               |          | 583 517         | 662 265             | 662 265         | 51 251         | 110 864       | 125 760       | (14 895)     | -12%           | 662 265            |
| 4.1 - Director: Technical Services        |          | -               | 80                  | 80              | -              | -             | 13            | (13)         | -100%          | 80                 |
| 4.2 - Electro Technical Services          |          | 402 022         | 449 772             | 449 772         | 39 229         | 83 164        | 94 296        | (11 132)     | -12%           | 449 772            |
| 4.3 - Water Storage & Distribution        |          | 83 537          | 93 390              | 93 390          | 4 767          | 9 942         | 11 664        | (1 721)      | -15%           | 93 390             |
| 4.4 - Waste Water Management              |          | 48 512          | 72 696              | 72 696          | 3 378          | 10 669        | 12 116        | (1 447)      | -12%           | 72 696             |
| 4.5 - Waste Management                    |          | 42 781          | 44 163              | 44 163          | 3 724          | 6 814         | 7 361         | (547)        | -7%            | 44 163             |
| 4.6 - Roads                               |          | 598             | 122                 | 122             | 7              | 7             | 20            | (13)         | -63%           | 122                |
| 4.7 - Storm Water Management              |          | 2 772           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 4.8 - Town Planning & Building Control    |          | 3 294           | 1 742               | 1 742           | 145            | 268           | 290           | (23)         | -8%            | 1 742              |
| 4.10 - Mechanical Workshop                |          | 1               | 300                 | 300             | -              | -             | -             | -            | -              | 300                |
| Vote 5 - Municipal Manager                |          | 2 020           | 737                 | 737             | 81             | 131           | 123           | 8            | 6%             | 737                |
| 5.2 - Performance & Project Management    |          | 1 053           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 5.3 - Property & Legal Services           |          | 967             | 737                 | 737             | 81             | 131           | 123           | 8            | 6%             | 737                |
| Total Revenue by Vote                     | <b>2</b> | 944 620         | 1 001 009           | 1 001 109       | 61 220         | 238 922       | 218 492       | 20 430       | 9%             | 1 001 109          |
| <b>Expenditure by Vote</b>                | <b>1</b> |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Financial Services               |          | 50 923          | 49 466              | 49 466          | 4 689          | 9 973         | 8 069         | 1 903        | 24%            | 49 466             |
| 1.1 - Director: Finance                   |          | 4 212           | 1 980               | 1 980           | 229            | 454           | 330           | 124          | 38%            | 1 980              |
| 1.2 - Income                              |          | 9 249           | 10 521              | 10 531          | 594            | 1 065         | 1 755         | (690)        | -39%           | 10 531             |
| 1.3 - Financial Administration            |          | 16 908          | 18 190              | 18 180          | 2 128          | 5 274         | 2 855         | 2 419        | 85%            | 18 180             |
| 1.4 - Credit Control                      |          | 10 732          | 7 368               | 7 368           | 898            | 1 537         | 1 228         | 308          | 25%            | 7 368              |
| 1.5 - Supply Chain & Expenditure          |          | 9 822           | 11 406              | 11 406          | 840            | 1 643         | 1 901         | (258)        | -14%           | 11 406             |
| Vote 2 - Community Services               |          | 109 627         | 125 271             | 125 234         | 7 602          | 14 403        | 20 101        | (5 698)      | -28%           | 125 234            |
| 2.1 - Director: Community Services        |          | 2 883           | 1 728               | 1 728           | 223            | 669           | 288           | 381          | 132%           | 1 728              |
| 2.2 - Cemeteries                          |          | 4 409           | 6 466               | 6 466           | 406            | 767           | 1 078         | (310)        | -29%           | 6 466              |
| 2.3 - Housing                             |          | 17 711          | 10 190              | 10 190          | 510            | 976           | 1 622         | (646)        | -40%           | 10 190             |
| 2.4 - Libraries                           |          | 15 205          | 16 703              | 16 703          | 1 123          | 2 172         | 2 784         | (612)        | -22%           | 16 703             |
| 2.5 - Resorts & Swimming Pools            |          | 15 631          | 18 559              | 18 559          | 1 172          | 1 983         | 2 927         | (943)        | -32%           | 18 559             |
| 2.6 - Social Services                     |          | 5 600           | 4 417               | 2 546           | 553            | 1 095         | 413           | 682          | 165%           | 2 546              |
| 2.7 - Fire Services & Disaster Management |          | 10 812          | 16 654              | 16 654          | 906            | 1 640         | 2 776         | (1 136)      | -41%           | 16 654             |
| 2.8 - Environment & Licensing             |          | 2 990           | 7 090               | 7 108           | 231            | 433           | 734           | (301)        | -41%           | 7 108              |
| 2.9 - Community Halls and Amenities       |          | 31 068          | 40 631              | 40 678          | 2 232          | 4 218         | 6 729         | (2 511)      | -37%           | 40 678             |
| 2.10 - Local Economic Development         |          | 3 317           | 2 832               | 4 601           | 245            | 448           | 750           | (302)        | -40%           | 4 601              |
| Vote 3 - Corporate Services               |          | 119 022         | 133 940             | 133 910         | 7 593          | 14 966        | 22 260        | (7 294)      | -33%           | 133 910            |
| 3.1 - Director: Corporate Services        |          | 4 515           | 3 196               | 3 196           | 211            | 422           | 533           | (111)        | -21%           | 3 196              |
| 3.2 - Human Resources                     |          | 28 976          | 29 547              | 29 530          | 1 890          | 3 877         | 4 922         | (1 044)      | -21%           | 29 530             |
| 3.3 - Administration                      |          | 11 869          | 16 982              | 16 892          | 944            | 1 406         | 2 815         | (1 409)      | -50%           | 16 892             |
| 3.4 - Information Technology              |          | 4 719           | 5 902               | 5 902           | 103            | 206           | 984           | (778)        | -79%           | 5 902              |
| 3.5 - Marketing & Communication           |          | 4 625           | 6 198               | 6 198           | 397            | 776           | 1 000         | (224)        | -22%           | 6 198              |
| 3.6 - Thusong Centre                      |          | 699             | 1 108               | 1 108           | 58             | 116           | 185           | (69)         | -37%           | 1 108              |
| 3.7 - Traffic and Protection Services     |          | 43 619          | 50 170              | 50 170          | 2 741          | 5 671         | 8 362         | (2 691)      | -32%           | 50 170             |
| 3.8 - Tourism                             |          | 1 000           | 1 050               | 1 050           | -              | -             | 175           | (175)        | -100%          | 1 050              |
| 3.9 - Council Cost                        |          | 18 999          | 19 787              | 19 864          | 1 249          | 2 493         | 3 286         | (793)        | -24%           | 19 864             |
| Vote 4 - Technical Services               |          | 643 166         | 686 298             | 685 654         | 58 881         | 70 273        | 95 807        | (25 534)     | -27%           | 685 654            |
| 4.1 - Director: Technical Services        |          | 1 491           | 3 447               | 3 451           | 75             | 143           | 575           | (432)        | -75%           | 3 451              |
| 4.2 - Electro Technical Services          |          | 420 260         | 441 804             | 441 806         | 49 133         | 50 594        | 55 166        | (4 572)      | -8%            | 441 806            |
| 4.3 - Water Storage & Distribution        |          | 68 677          | 62 006              | 61 101          | 2 345          | 5 463         | 10 184        | (4 721)      | -46%           | 61 101             |
| 4.4 - Waste Water Management              |          | 47 535          | 45 572              | 45 817          | 2 269          | 3 866         | 7 636         | (3 770)      | -49%           | 45 817             |
| 4.5 - Waste Management                    |          | 59 638          | 86 669              | 86 673          | 2 291          | 4 939         | 14 445        | (9 506)      | -66%           | 86 673             |
| 4.6 - Roads                               |          | 23 113          | 21 118              | 21 288          | 1 005          | 1 783         | 3 548         | (1 765)      | -50%           | 21 288             |
| 4.7 - Storm Water Management              |          | 8 559           | 9 127               | 8 963           | 605            | 1 304         | 1 494         | (190)        | -13%           | 8 963              |
| 4.8 - Town Planning & Building Control    |          | 7 067           | 9 112               | 9 112           | 657            | 1 208         | 1 519         | (311)        | -20%           | 9 112              |
| 4.9 - Public Toilets                      |          | 1 854           | 2 299               | 2 299           | 175            | 340           | 383           | (44)         | -11%           | 2 299              |
| 4.10 - Mechanical Workshop                |          | 4 972           | 5 144               | 5 144           | 326            | 634           | 857           | (224)        | -26%           | 5 144              |
| Vote 5 - Municipal Manager                |          | 18 545          | 24 361              | 24 361          | 1 450          | 2 846         | 4 060         | (1 214)      | -30%           | 24 361             |
| 5.1 - Municipal Manager                   |          | 7 199           | 6 419               | 6 419           | 508            | 903           | 1 070         | (166)        | -16%           | 6 419              |
| 5.2 - Performance & Project Management    |          | 3 047           | 3 946               | 3 946           | 271            | 542           | 658           | (116)        | -18%           | 3 946              |
| 5.3 - Property & Legal Services           |          | 2 050           | 3 852               | 3 852           | 171            | 302           | 642           | (340)        | -53%           | 3 852              |



## WC022 - M02 - 2025/2026 SECTION 71 REPORT - AUGUST 2025

| Vote Description<br>R thousand  | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|---------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| 5,4 - Internal Audit            | 2   | 3 562           | 6 261               | 6 261           | 291            | 668           | 1 044         | (376)        | -36%           | 6 261              |
| 5,5 - IDP                       |     | 2 686           | 3 883               | 3 883           | 209            | 431           | 647           | (216)        | -33%           | 3 883              |
| Total Expenditure by Vote       |     | 941 283         | 1 019 335           | 1 018 625       | 80 215         | 112 461       | 150 297       | (37 836)     | (0)            | 1 018 625          |
| Surplus/ (Deficit) for the year | 2   | 3 338           | (18 326)            | (17 516)        | (18 995)       | 126 461       | 68 195        | 58 266       | 0              | (17 516)           |

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

| Description                                                          | Ref | 2024/25         | Budget Year 2025/26 |                  |                 |                |                |                 |              |                    |
|----------------------------------------------------------------------|-----|-----------------|---------------------|------------------|-----------------|----------------|----------------|-----------------|--------------|--------------------|
|                                                                      |     | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly Actual  | YearTD Actual  | YearTD Budget  | YTD Variance    | YTD Variance | Full Year Forecast |
| <b>R thousands</b>                                                   |     |                 |                     |                  |                 |                |                |                 |              |                    |
| <b>Revenue</b>                                                       |     |                 |                     |                  |                 |                |                |                 | %            |                    |
| <b>Exchange Revenue</b>                                              |     |                 |                     |                  |                 |                |                |                 |              |                    |
| Service charges - Electricity                                        |     | 395 037         | 442 689             | 442 689          | 38 911          | 82 563         | 93 111         | (10 548)        | -11%         | 442 689            |
| Service charges - Water                                              |     | 50 462          | 53 401              | 53 401           | 3 844           | 8 052          | 8 900          | (848)           | -10%         | 53 401             |
| Service charges - Waste Water Management                             |     | 26 461          | 54 590              | 54 590           | 2 740           | 8 893          | 9 098          | (205)           | -2%          | 54 590             |
| Service charges - Waste management                                   |     | 36 112          | 36 276              | 36 276           | 3 174           | 6 231          | 6 046          | 185             | 3%           | 36 276             |
| Sale of Goods and Rendering of Services                              |     | 26 804          | 5 813               | 5 813            | 317             | 1 043          | 969            | 74              | 8%           | 5 813              |
| Agency services                                                      |     | 4 948           | 4 918               | 4 918            | 180             | 471            | 820            | (349)           | -43%         | 4 918              |
| Interest                                                             |     | -               | 11                  | 11               | -               | -              | 2              | (2)             | -100%        | 11                 |
| Interest earned from Receivables                                     |     | 27 153          | 24 727              | 24 727           | 2 106           | 4 204          | 4 121          | 83              | 2%           | 24 727             |
| Interest earned from Current and Non Current Assets                  |     | 18 758          | 23 567              | 23 567           | 1 903           | 3 651          | 3 928          | (276)           | -7%          | 23 567             |
| Rent on Land                                                         |     | -               | 29                  | 29               | -               | -              | 5              | (5)             | -100%        | 29                 |
| Rental from Fixed Assets                                             |     | 6 765           | 6 316               | 6 316            | 204             | 764            | 1 053          | (288)           | -27%         | 6 316              |
| Operational Revenue                                                  |     | 2 335           | 1 852               | 1 852            | 94              | 48             | 313            | (265)           | -85%         | 1 852              |
| <b>Non-Exchange Revenue</b>                                          |     |                 |                     |                  |                 |                |                |                 |              |                    |
| Property rates                                                       |     | 107 320         | 120 291             | 120 291          | 6 034           | 54 978         | 60 503         | (5 525)         | -9%          | 120 291            |
| Surcharges and Taxes                                                 |     | 7 976           | 4 849               | 4 849            | 198             | 198            | 90             | 108             | 121%         | 4 849              |
| Fines, penalties and forfeits                                        |     | 22 354          | 11 816              | 11 816           | (9)             | (8)            | 1 969          | (1 978)         | -100%        | 11 816             |
| Licence and permits                                                  |     | 1 069           | 2 566               | 2 566            | 46              | 219            | 428            | (208)           | -49%         | 2 566              |
| Transfer and subsidies - Operational                                 |     | 150 058         | 182 230             | 182 330          | 787             | 66 209         | 27 548         | 38 660          | 140%         | 182 330            |
| Interest                                                             |     | 4 881           | 3 744               | 3 744            | 357             | 733            | 624            | 109             | 18%          | 3 744              |
| Operational Revenue                                                  |     | 2 824           | 3 250               | 3 250            | 336             | 673            | 542            | 131             | 24%          | 3 250              |
| Gains on disposal of Assets                                          |     | 11 169          | -                   | -                | -               | -              | -              | -               | -            | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>902 486</b>  | <b>982 936</b>      | <b>983 036</b>   | <b>61 220</b>   | <b>238 922</b> | <b>220 069</b> | <b>-</b>        |              | <b>983 036</b>     |
| <b>Expenditure By Type</b>                                           |     |                 |                     |                  |                 |                |                |                 |              |                    |
| Employee related costs                                               |     | 269 855         | 309 360             | 309 386          | 22 508          | 46 156         | 51 362         | (5 205)         | -10%         | 309 386            |
| Remuneration of councillors                                          |     | 12 315          | 13 228              | 13 228           | 1 006           | 2 012          | 2 205          | (193)           | -9%          | 13 228             |
| Bulk purchases - electricity                                         |     | 391 687         | 396 245             | 396 245          | 47 200          | 47 200         | 47 572         | (371)           | -1%          | 396 245            |
| Inventory consumed                                                   |     | 24 213          | 28 145              | 26 222           | 1 070           | 1 810          | 4 280          | (2 470)         | -58%         | 26 222             |
| Debt impairment                                                      |     | 66 389          | 76 891              | 76 891           | -               | -              | 12 815         | (12 815)        | -100%        | 76 891             |
| Depreciation and amortisation                                        |     | 39 426          | 34 090              | 34 090           | 0               | 0              | 5 682          | (5 681)         | -100%        | 34 090             |
| Interest                                                             |     | 7 847           | 10 742              | 10 742           | -               | -              | 1 790          | (1 790)         | -100%        | 10 742             |
| Contracted services                                                  |     | 60 135          | 76 979              | 78 206           | 3 284           | 3 770          | 12 618         | (8 848)         | -70%         | 78 206             |
| Transfers and subsidies                                              |     | 4 633           | 4 931               | 4 925            | 185             | 205            | 821            | (615)           | -75%         | 4 925              |
| Irrecoverable debts written off                                      |     | 15 347          | 0                   | 0                | 8               | 255            | -              | 255             | -            | 0                  |
| Operational costs                                                    |     | 50 727          | 68 723              | 68 745           | 4 953           | 11 051         | 11 162         | (111)           | -1%          | 68 745             |
| Losses on Disposal of Assets                                         |     | 653             | -                   | -                | -               | -              | -              | -               | -            | -                  |
| Other Losses                                                         |     | 2 434           | -                   | -                | -               | -              | -              | -               | -            | -                  |
| <b>Total Expenditure</b>                                             |     | <b>945 661</b>  | <b>1 019 335</b>    | <b>1 018 680</b> | <b>80 215</b>   | <b>112 461</b> | <b>150 306</b> | <b>(37 846)</b> | <b>-25%</b>  | <b>1 018 680</b>   |
| <b>Surplus/(Deficit)</b>                                             |     | <b>(43 175)</b> | <b>(36 399)</b>     | <b>(35 644)</b>  | <b>(18 995)</b> | <b>126 461</b> | <b>69 763</b>  | <b>37 846</b>   | <b>0</b>     | <b>(35 644)</b>    |
| Transfers and subsidies - capital (monetary allocations)             |     | 40 834          | 27 535              | 27 535           | -               | -              | -              | -               | -            | 27 535             |
| Transfers and subsidies - capital (in-kind)                          |     | 1 458           | -                   | -                | -               | -              | -              | -               | -            | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>(883)</b>    | <b>(8 865)</b>      | <b>(8 110)</b>   | <b>(18 995)</b> | <b>126 461</b> | <b>69 763</b>  |                 |              | <b>(8 110)</b>     |
| <b>Surplus/(Deficit) after income tax</b>                            |     | <b>(883)</b>    | <b>(8 865)</b>      | <b>(8 110)</b>   | <b>(18 995)</b> | <b>126 461</b> | <b>69 763</b>  |                 |              | <b>(8 110)</b>     |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>(883)</b>    | <b>(8 865)</b>      | <b>(8 110)</b>   | <b>(18 995)</b> | <b>126 461</b> | <b>69 763</b>  |                 |              | <b>(8 110)</b>     |
| <b>Surplus/ (Deficit) for the year</b>                               |     | <b>(883)</b>    | <b>(8 865)</b>      | <b>(8 110)</b>   | <b>(18 995)</b> | <b>126 461</b> | <b>69 763</b>  |                 |              | <b>(8 110)</b>     |

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

| Vote Description                                                                                                                                                                                | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                                                                                                                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                                                                                                                                                     | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>                                                                                                                                                     | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Financial Services                                                                                                                                                                     |     | 5 818           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Vote 2 - Community Services                                                                                                                                                                     |     | 370             | 6 221               | 6 676           | –              | –             | 58            | (58)         | -100%          | 6 676              |
| Vote 4 - Technical Services                                                                                                                                                                     |     | 21 369          | 19 907              | 20 907          | –              | –             | 1 000         | (1 000)      | -100%          | 20 907             |
| Vote 5 - Municipal Manager                                                                                                                                                                      |     | 56              | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Total Capital Multi-year expenditure</b>                                                                                                                                                     | 4,7 | 27 613          | 26 128              | 27 583          | –              | –             | 1 058         | (1 058)      | -100%          | 27 583             |
| <b>Single Year expenditure appropriation</b>                                                                                                                                                    | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Financial Services                                                                                                                                                                     |     | 42              | 50                  | 50              | –              | –             | –             | –            | –              | 50                 |
| Vote 2 - Community Services                                                                                                                                                                     |     | 1 165           | 14 296              | 14 386          | 20             | 20            | 149           | (129)        | -87%           | 14 386             |
| Vote 3 - Corporate Services                                                                                                                                                                     |     | 1 161           | 1 580               | 1 670           | –              | –             | 145           | (145)        | -100%          | 1 670              |
| Vote 4 - Technical Services                                                                                                                                                                     |     | 52 862          | 32 942              | 36 207          | 1 579          | 2 131         | 1 692         | 439          | 26%            | 36 207             |
| Vote 5 - Municipal Manager                                                                                                                                                                      |     | 31              | 50                  | 64              | –              | –             | 11            | (11)         | -100%          | 64                 |
| <b>Total Capital single-year expenditure</b>                                                                                                                                                    | 4   | 55 261          | 48 918              | 52 377          | 1 599          | 2 151         | 1 997         | 154          | 8%             | 52 377             |
| <b>Total Capital Expenditure</b>                                                                                                                                                                | 3   | 82 874          | 75 047              | 79 961          | 1 599          | 2 151         | 3 055         | (904)        | -30%           | 79 961             |
| <b>Capital Expenditure - Functional Classification</b>                                                                                                                                          |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Governance and administration</i>                                                                                                                                                            |     | 13 818          | 3 094               | 5 147           | 3              | 556           | 716           | (161)        | -22%           | 5 147              |
| Executive and council                                                                                                                                                                           |     | 332             | 764                 | 796             | 3              | 3             | 41            | (38)         | -92%           | 796                |
| Finance and administration                                                                                                                                                                      |     | 13 485          | 2 330               | 4 351           | –              | 552           | 675           | (123)        | -18%           | 4 351              |
| <i>Community and public safety</i>                                                                                                                                                              |     | 1 484           | 20 258              | 20 817          | 17             | 17            | 249           | (232)        | -93%           | 20 817             |
| Community and social services                                                                                                                                                                   |     | 680             | 11 965              | 11 965          | –              | –             | –             | –            | –              | 11 965             |
| Sport and recreation                                                                                                                                                                            |     | 650             | 6 974               | 7 361           | 17             | 17            | 174           | (157)        | -91%           | 7 361              |
| Public safety                                                                                                                                                                                   |     | 154             | 1 320               | 1 491           | –              | –             | 75            | (75)         | -100%          | 1 491              |
| <i>Economic and environmental services</i>                                                                                                                                                      |     | 11 586          | 16 245              | 16 245          | 45             | 45            | 8             | 36           | 436%           | 16 245             |
| Planning and development                                                                                                                                                                        |     | 133             | 275                 | 275             | –              | –             | –             | –            | –              | 275                |
| Road transport                                                                                                                                                                                  |     | 11 428          | 15 750              | 15 750          | 45             | 45            | 8             | 36           | 436%           | 15 750             |
| Environmental protection                                                                                                                                                                        |     | 26              | 220                 | 220             | –              | –             | –             | –            | –              | 220                |
| <i>Trading services</i>                                                                                                                                                                         |     | 55 987          | 40 449              | 42 752          | 1 535          | 1 535         | 2 082         | (547)        | -26%           | 42 752             |
| Energy sources                                                                                                                                                                                  |     | 10 672          | 24 568              | 25 871          | 255            | 255           | –             | 255          | –              | 25 871             |
| Water management                                                                                                                                                                                |     | 26 804          | 12 881              | 13 181          | 1 280          | 1 280         | 1 215         | 65           | 5%             | 13 181             |
| Waste water management                                                                                                                                                                          |     | 17 878          | 2 000               | 2 700           | –              | –             | 867           | (867)        | -100%          | 2 700              |
| Waste management                                                                                                                                                                                |     | 633             | 1 000               | 1 000           | –              | –             | –             | –            | –              | 1 000              |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                                                                    | 3   | 82 874          | 80 047              | 84 961          | 1 599          | 2 151         | 3 055         | (904)        | -30%           | 84 961             |
| <b>Funded by:</b>                                                                                                                                                                               |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government                                                                                                                                                                             |     | 40 065          | 25 887              | 25 887          | 799            | 799           | 665           | 134          | 20%            | 25 887             |
| Provincial Government                                                                                                                                                                           |     | 223             | 1 702               | 1 702           | –              | –             | –             | –            | –              | 1 702              |
| District Municipality                                                                                                                                                                           |     | 433             | 185                 | 185             | –              | –             | –             | –            | –              | 185                |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) |     | –               | 2 239               | 2 239           | –              | –             | 50            | (50)         | -100%          | 2 239              |
| Transfers recognised - capital                                                                                                                                                                  |     | 40 721          | 30 013              | 30 013          | 799            | 799           | 715           | 84           | 12%            | 30 013             |
| Borrowing                                                                                                                                                                                       | 6   | 7 807           | 15 000              | 16 303          | 228            | 228           | –             | 228          | –              | 16 303             |
| Internally generated funds                                                                                                                                                                      |     | 28 591          | 35 034              | 38 645          | 572            | 1 124         | 2 340         | (1 216)      | -52%           | 38 645             |
| <b>Total Capital Funding</b>                                                                                                                                                                    | 7   | 77 119          | 80 047              | 84 961          | 1 599          | 2 151         | 3 055         | (904)        | -30%           | 84 961             |

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

| Vote Description                                        |  | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |              |                    |
|---------------------------------------------------------|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| R thousand                                              |  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| <u>Capital expenditure - Municipal Vote</u>             |  |     |                 |                     |                 |                |               |               |              |              |                    |
| <u>Expenditure of multi-year capital appropriation</u>  |  |     | 1               |                     |                 |                |               |               |              | %            |                    |
| Vote 1 - Financial Services                             |  |     | 5 818           | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 1.1 - Director: Finance                                 |  |     | 88              | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 1.3 - Financial Administration                          |  |     | 5 729           | -                   | -               | -              | -             | -             | -            | -            | -                  |
| Vote 2 - Community Services                             |  |     | 370             | 6 221               | 6 676           | -              | -             | 58            | (58)         | -100%        | 6 676              |
| 2.7 - Fire Services & Disaster Management               |  |     | 154             | 1 020               | 1 191           | -              | -             | 25            | (25)         | -100%        | 1 191              |
| 2.9 - Community Halls and Amenities                     |  |     | 216             | 5 202               | 5 485           | -              | -             | 33            | (33)         | -100%        | 5 485              |
| Vote 4 - Technical Services                             |  |     | 21 369          | 19 907              | 20 907          | -              | -             | 1 000         | (1 000)      | -100%        | 20 907             |
| 4.2 - Electro Technical Services                        |  |     | 5 115           | 9 318               | 9 318           | -              | -             | -             | -            | -            | 9 318              |
| 4.3 - Water Storage & Distribution                      |  |     | -               | 5 189               | 5 489           | -              | -             | 300           | (300)        | -100%        | 5 489              |
| 4.4 - Waste Water Management                            |  |     | 13 204          | 700                 | 1 400           | -              | -             | 700           | (700)        | -100%        | 1 400              |
| 4.5 - Waste Management                                  |  |     | 277             | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 4.6 - Roads                                             |  |     | -               | 4 700               | 4 700           | -              | -             | -             | -            | -            | 4 700              |
| 4.7 - Storm Water Management                            |  |     | 2 772           | -                   | -               | -              | -             | -             | -            | -            | -                  |
| Vote 5 - Municipal Manager                              |  |     | 56              | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 5.2 - Performance & Project Management                  |  |     | 56              | -                   | -               | -              | -             | -             | -            | -            | -                  |
| Total multi-year capital expenditure                    |  |     | 27 613          | 26 128              | 27 583          | -              | -             | 1 058         | (1 058)      | -100%        | 27 583             |
|                                                         |  |     |                 |                     |                 |                |               |               | -            |              |                    |
| <u>Capital expenditure - Municipal Vote</u>             |  |     |                 |                     |                 |                |               |               |              |              |                    |
| <u>Expenditure of single-year capital appropriation</u> |  |     | 1               |                     |                 |                |               |               |              |              |                    |
| Vote 1 - Financial Services                             |  |     | 42              | 50                  | 50              | -              | -             | -             | -            | -            | 50                 |
| 1.1 - Director: Finance                                 |  |     | 42              | 50                  | 50              | -              | -             | -             | -            | -            | 50                 |
| Vote 2 - Community Services                             |  |     | 1 165           | 14 296              | 14 386          | 20             | 20            | 149           | (129)        | -87%         | 14 386             |
| 2.1 - Director: Community Services                      |  |     | 26              | 64                  | 50              | 3              | 3             | 8             | (5)          | -61%         | 50                 |
| 2.2 - Cemeteries                                        |  |     | -               | 100                 | 100             | -              | -             | -             | -            | -            | 100                |
| 2.4 - Libraries                                         |  |     | 680             | 11 865              | 11 865          | -              | -             | -             | -            | -            | 11 865             |
| 2.5 - Resorts & Swimming Pools                          |  |     | 149             | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 2.8 - Environment & Licensing                           |  |     | 26              | 220                 | 220             | -              | -             | -             | -            | -            | 220                |
| 2.9 - Community Halls and Amenities                     |  |     | 285             | 1 772               | 1 876           | 17             | 17            | 141           | (124)        | -88%         | 1 876              |
| 2.10 - Local Economic Development                       |  |     | -               | 275                 | 275             | -              | -             | -             | -            | -            | 275                |
| Vote 3 - Corporate Services                             |  |     | 1 161           | 1 580               | 1 670           | -              | -             | 145           | (145)        | -100%        | 1 670              |
| 3.1 - Director: Corporate Services                      |  |     | 153             | 50                  | 80              | -              | -             | 13            | (13)         | -100%        | 80                 |
| 3.2 - Human Resources                                   |  |     | 248             | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 3.3 - Administration                                    |  |     | -               | 300                 | 300             | -              | -             | -             | -            | -            | 300                |
| 3.4 - Information Technology                            |  |     | 650             | 300                 | 360             | -              | -             | 60            | (60)         | -100%        | 360                |
| 3.5 - Marketing & Communication                         |  |     | 110             | 130                 | 130             | -              | -             | 22            | (22)         | -100%        | 130                |
| 3.7 - Traffic and Protection Services                   |  |     | -               | 300                 | 300             | -              | -             | 50            | (50)         | -100%        | 300                |
| 3.9 - Council Cost                                      |  |     | -               | 500                 | 500             | -              | -             | -             | -            | -            | 500                |
| Vote 4 - Technical Services                             |  |     | 52 862          | 32 942              | 36 207          | 1 579          | 2 131         | 1 692         | 439          | 26%          | 36 207             |
| 4.1 - Director: Technical Services                      |  |     | 24              | 50                  | 52              | -              | -             | 9             | (9)          | -100%        | 52                 |
| 4.2 - Electro Technical Services                        |  |     | 5 557           | 15 250              | 16 553          | 255            | 255           | -             | 255          | -            | 16 553             |
| 4.3 - Water Storage & Distribution                      |  |     | 26 804          | 7 692               | 7 692           | 1 280          | 1 280         | 915           | 365          | 40%          | 7 692              |
| 4.4 - Waste Water Management                            |  |     | 1 902           | 1 300               | 1 300           | -              | -             | 167           | (167)        | -100%        | 1 300              |
| 4.5 - Waste Management                                  |  |     | 355             | 1 000               | 1 000           | -              | -             | -             | -            | -            | 1 000              |
| 4.6 - Roads                                             |  |     | 11 428          | 6 050               | 6 050           | 45             | 45            | 8             | 36           | 436%         | 6 050              |
| 4.8 - Town Planning & Building Control                  |  |     | 133             | -                   | -               | -              | -             | -             | -            | -            | -                  |
| 4.10 - Mechanical Workshop                              |  |     | 6 660           | 1 600               | 3 561           | -              | 552           | 593           | (41)         | -7%          | 3 561              |
| Vote 5 - Municipal Manager                              |  |     | 31              | 50                  | 64              | -              | -             | 11            | (11)         | -100%        | 64                 |
| 5.1 - Municipal Manager                                 |  |     | 31              | 50                  | 64              | -              | -             | 11            | (11)         | -100%        | 64                 |
| Total single-year capital expenditure                   |  |     | 55 261          | 48 918              | 52 377          | 1 599          | 2 151         | 1 997         | 154          | 0            | 52 377             |
|                                                         |  |     |                 |                     |                 |                |               |               | -            |              |                    |
| Total Capital Expenditure                               |  |     | 82 874          | 75 047              | 79 961          | 1 599          | 2 151         | 3 055         | (904)        | (0)          | 79 961             |

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

| Description                                             | Ref | 2024/25         | Budget Year 2025/26 |                 |               |                    |
|---------------------------------------------------------|-----|-----------------|---------------------|-----------------|---------------|--------------------|
|                                                         |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD Actual | Full Year Forecast |
| R thousands                                             |     |                 |                     |                 |               |                    |
| <b>ASSETS</b>                                           | 1   |                 |                     |                 |               |                    |
| <b>Current assets</b>                                   |     |                 |                     |                 |               |                    |
| Cash and cash equivalents                               |     | 200 384         | 220 325             | 215 511         | 223 849       | 215 511            |
| Trade and other receivables from exchange transactions  |     | 90 202          | 82 509              | 82 509          | 108 252       | 82 509             |
| Receivables from non-exchange transactions              |     | 37 882          | 51 313              | 51 313          | 72 762        | 51 313             |
| Current portion of non-current receivables              |     | —               | —                   | —               | —             | —                  |
| Inventory                                               |     | 17 732          | 26 712              | 26 734          | 17 082        | 26 734             |
| VAT                                                     |     | 10 178          | (91 563)            | (91 563)        | 19 374        | (91 563)           |
| Other current assets                                    |     | 4 770           | 4 509               | 4 509           | 4 770         | 4 509              |
| <b>Total current assets</b>                             |     | 361 147         | 293 805             | 289 012         | 446 089       | 289 012            |
| <b>Non current assets</b>                               |     |                 |                     |                 |               |                    |
| Investments                                             |     | —               | —                   | —               | —             | —                  |
| Investment property                                     |     | 41 251          | 38 604              | 38 604          | 41 251        | 38 604             |
| Property, plant and equipment                           |     | 999 389         | 1 179 702           | 1 184 616       | 1 097 654     | 1 184 616          |
| Biological assets                                       |     | —               | —                   | —               | —             | —                  |
| Living and non-living resources                         |     | —               | —                   | —               | —             | —                  |
| Heritage assets                                         |     | 550             | 550                 | 550             | 550           | 550                |
| Intangible assets                                       |     | 1 206           | 1 531               | 1 531           | 1 206         | 1 531              |
| Trade and other receivables from exchange transactions  |     | —               | —                   | —               | —             | —                  |
| Non-current receivables from non-exchange transactions  |     | —               | —                   | —               | —             | —                  |
| Other non-current assets                                |     | —               | —                   | —               | —             | —                  |
| <b>Total non current assets</b>                         |     | 1 042 396       | 1 220 387           | 1 225 301       | 1 140 661     | 1 225 301          |
| <b>TOTAL ASSETS</b>                                     |     | 1 403 543       | 1 514 192           | 1 514 313       | 1 586 750     | 1 514 313          |
| <b>LIABILITIES</b>                                      |     |                 |                     |                 |               |                    |
| <b>Current liabilities</b>                              |     |                 |                     |                 |               |                    |
| Bank overdraft                                          |     | —               | —                   | —               | —             | —                  |
| Financial liabilities                                   |     | (329)           | (3 433)             | (3 433)         | (329)         | (3 433)            |
| Consumer deposits                                       |     | 10 650          | 9 739               | 9 739           | 10 799        | 9 739              |
| Trade and other payables from exchange transactions     |     | 92 282          | 89 877              | 89 244          | 22 457        | 89 244             |
| Trade and other payables from non-exchange transactions |     | 2 357           | 6 104               | 6 104           | 14 252        | 6 104              |
| Provision                                               |     | 36 708          | 38 184              | 38 184          | 37 797        | 38 184             |
| VAT                                                     |     | 13 986          | (94 204)            | (94 204)        | 29 671        | (94 204)           |
| Other current liabilities                               |     | —               | —                   | —               | —             | —                  |
| <b>Total current liabilities</b>                        |     | 155 653         | 46 268              | 45 634          | 114 647       | 45 634             |
| <b>Non current liabilities</b>                          |     |                 |                     |                 |               |                    |
| Financial liabilities                                   |     | 1 379           | 23 080              | 23 080          | 1 379         | 23 080             |
| Provision                                               |     | 23 317          | 87 943              | 87 943          | 23 317        | 87 943             |
| Long term portion of trade payables                     |     | —               | —                   | —               | —             | —                  |
| Other non-current liabilities                           |     | 68 681          | 81 031              | 81 031          | 70 319        | 81 031             |
| <b>Total non current liabilities</b>                    |     | 93 377          | 192 053             | 192 053         | 95 015        | 192 053            |
| <b>TOTAL LIABILITIES</b>                                |     | 249 030         | 238 321             | 237 688         | 209 662       | 237 688            |
| <b>NET ASSETS</b>                                       | 2   | 1 154 513       | 1 275 870           | 1 276 625       | 1 377 088     | 1 276 625          |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                 |                     |                 |               |                    |
| Accumulated Surplus/(Deficit)                           |     | 1 239 460       | 1 264 704           | 1 264 704       | 1 365 972     | 1 264 704          |
| Reserves and funds                                      |     | 11 166          | 11 166              | 11 166          | 11 166        | 11 166             |
| Other                                                   |     | —               | —                   | —               | —             | —                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   | 1 250 627       | 1 275 870           | 1 275 870       | 1 377 139     | 1 275 870          |

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

| Description                                      | Ref      | 2024/25         | Budget Year 2025/26 |                 |                 |                 |                 |                |              |                    |
|--------------------------------------------------|----------|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------|--------------------|
|                                                  |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual  | YearTD Actual   | YearTD Budget   | YTD Variance   | YTD Variance | Full Year Forecast |
| R thousands                                      |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       | <b>1</b> |                 |                     |                 |                 |                 |                 |                | %            |                    |
| <b>Receipts</b>                                  |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| Property rates                                   |          | 3 431           | 114 277             | 114 277         | 12 895          | 20 956          | 19 046          | 1 910          | 10%          | 114 277            |
| Service charges                                  |          | 675 973         | 623 670             | 623 670         | 47 328          | 97 014          | 103 945         | (6 931)        | -7%          | 623 670            |
| Other revenue                                    |          | 15 554          | 38 334              | 38 334          | 347             | 1 299           | 6 389           | (5 090)        | -80%         | 38 334             |
| Transfers and Subsidies - Operational            |          | 174 173         | 175 756             | 175 856         | 6 629           | 71 899          | 29 309          | 42 590         | 145%         | 175 856            |
| Transfers and Subsidies - Capital                |          | 50 511          | 35 189              | 35 189          | 2 757           | 6 402           | 5 865           | 537            | 9%           | 35 189             |
| Interest                                         |          | 9 482           | 52 049              | 52 049          | 897             | 1 965           | 8 675           | (6 710)        | -77%         | 52 049             |
| Dividends                                        |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| <b>Payments</b>                                  |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| Suppliers and employees                          |          | (613 335)       | (941 929)           | (941 929)       | (102 276)       | (192 049)       | (156 988)       | 35 061         | -22%         | (941 929)          |
| Interest                                         |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| Transfers and Subsidies                          |          | -               | -                   | -               | (185)           | (205)           | -               | 205            | 0%           | -                  |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |          | <b>315 789</b>  | <b>97 347</b>       | <b>97 447</b>   | <b>(31 608)</b> | <b>7 280</b>    | <b>16 241</b>   | <b>8 961</b>   | <b>55%</b>   | <b>97 447</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| <b>Receipts</b>                                  |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| Proceeds on disposal of PPE                      |          | 3 080           | -                   | -               | -               | -               | -               | -              |              | -                  |
| Decrease (increase) in non-current receivables   |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| Decrease (increase) in non-current investments   |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| <b>Payments</b>                                  |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| Capital assets                                   |          | (73 966)        | (80 047)            | (84 961)        | (7 113)         | (10 550)        | (14 038)        | (3 487)        | 25%          | (84 225)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |          | <b>(70 885)</b> | <b>(80 047)</b>     | <b>(84 961)</b> | <b>(7 113)</b>  | <b>(10 550)</b> | <b>(14 038)</b> | <b>(3 487)</b> | <b>25%</b>   | <b>(84 225)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| <b>Receipts</b>                                  |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| Short term loans                                 |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| Borrowing long term/refinancing                  |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| Increase (decrease) in consumer deposits         |          | (65)            | -                   | -               | (12)            | 46              | -               | 46             | 0%           | -                  |
| <b>Payments</b>                                  |          |                 |                     |                 |                 |                 |                 |                |              |                    |
| Repayment of borrowing                           |          | -               | -                   | -               | -               | -               | -               | -              |              | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |          | <b>(65)</b>     | <b>-</b>            | <b>-</b>        | <b>(12)</b>     | <b>46</b>       | <b>-</b>        | <b>(46)</b>    | <b>0%</b>    | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |          | <b>244 839</b>  | <b>17 300</b>       | <b>12 487</b>   | <b>(38 732)</b> | <b>(3 224)</b>  | <b>2 204</b>    |                |              | <b>13 222</b>      |
| Cash/cash equivalents at beginning:              |          | 316 245         | 209 837             | 209 837         |                 | 198 627         | 209 837         |                |              | 198 627            |
| Cash/cash equivalents at month/year end:         |          | 561 084         | 227 137             | 222 324         |                 | 195 403         | 212 040         |                |              | 211 849            |

## WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M02 August

| Ref | Description                                     | Variance | Reasons for material deviations                                                                                           | Remedial or corrective steps/remarks |
|-----|-------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
|     | R thousands                                     |          |                                                                                                                           |                                      |
| 1   | <u>Revenue</u>                                  |          |                                                                                                                           |                                      |
|     | Service charges - Electricity                   | (10 548) | Lower consumption. Alternative energy installed by large consumers                                                        |                                      |
|     | Service charges - Water                         | (848)    | Immaterial Variance                                                                                                       |                                      |
|     | Service charges - Waste Water Management        | (205)    | Attributed to Industrial Effluent recognised                                                                              |                                      |
|     | Service charges - Waste management              | 185      | Immaterial Variance                                                                                                       |                                      |
|     | Sale of Goods and Rendering of Services         | 74       | Immaterial Variance                                                                                                       |                                      |
|     | Agency services                                 | (349)    | Immaterial Variance                                                                                                       |                                      |
|     | Interest                                        | (2)      | Immaterial Variance                                                                                                       |                                      |
|     | Interest earned from Receivables                | 83       | Immaterial Variance                                                                                                       |                                      |
|     | Interest earned from Current and Non Current As | (276)    | Immaterial Variance                                                                                                       |                                      |
|     | Dividends                                       | -        |                                                                                                                           |                                      |
|     | Rent on Land                                    | (5)      | Immaterial Variance                                                                                                       |                                      |
|     | Rental from Fixed Assets                        | (288)    | Immaterial Variance                                                                                                       |                                      |
|     | Licence and permits                             | -        |                                                                                                                           |                                      |
|     | Operational Revenue                             | -        | Incorrect Item used for discount allowed                                                                                  |                                      |
| 2   | <u>Non-Exchange Revenue</u>                     |          |                                                                                                                           |                                      |
|     | Property rates                                  | (5 525)  | Correction on Public Place of worship properties                                                                          |                                      |
|     | Surcharges and Taxes                            | 108      | Immaterial Variance                                                                                                       |                                      |
|     | Fines, penalties and forfeits                   | (1 978)  | Current Month revenue recognition not recognised due to report availability; will be recognised as part of the next month |                                      |
|     | Licence and permits                             | (208)    | Immaterial Variance                                                                                                       |                                      |
|     | Transfer and subsidies - Operational            | 38 660   | Equitable Share received. YTD budget incorrect                                                                            |                                      |
|     | Interest                                        | 109      | Immaterial Variance                                                                                                       |                                      |
|     | Fuel Levy                                       | -        |                                                                                                                           |                                      |
|     | Operational Revenue                             | 131      | Immaterial Variance                                                                                                       |                                      |
|     | Gains on disposal of Assets                     | -        |                                                                                                                           |                                      |
|     | Other Gains                                     | -        |                                                                                                                           |                                      |
|     | Discontinued Operations                         | -        |                                                                                                                           |                                      |
| 3   | <u>Expenditure By Type</u>                      |          |                                                                                                                           |                                      |
|     | Employee related costs                          | (5 205)  | Primarily due to the filling of vacancies. Recognition of Leave accrual to be done next month                             |                                      |
|     | Remuneration of councillors                     | (193)    | Immaterial Variance                                                                                                       |                                      |
|     | Bulk purchases - electricity                    | (371)    | Eskom Account billed and paid in the next month                                                                           |                                      |
|     | Inventory consumed                              | (2 470)  | Mainly driven by Repairs & Maintenance Projects                                                                           |                                      |
|     | Debt impairment                                 | (12 815) | Provision for Bad Debt is made on an annual basis                                                                         |                                      |
|     | Depreciation and amortisation                   | (5 681)  | Depreciation run performed on an annual basis                                                                             |                                      |
|     | Interest                                        | (1 790)  | Finance charges related to Landfil Sites recognised on an annual basis.                                                   |                                      |
|     | Contracted services                             | (8 848)  | Mainly driven by Repairs & Maintenance Projects as well SCM processes                                                     |                                      |
|     | Transfers and subsidies                         | (615)    | Immaterial Variance                                                                                                       |                                      |
|     | Irrecoverable debts written off                 | 255      | Immaterial Variance                                                                                                       |                                      |
|     | Operational costs                               | (111)    | Immaterial Variance                                                                                                       |                                      |
|     | Losses on Disposal of Assets                    | -        |                                                                                                                           |                                      |
|     | Other Losses                                    | -        |                                                                                                                           |                                      |
| 4   | <u>Capital Expenditure</u>                      |          |                                                                                                                           |                                      |
|     | Total Capital Expenditure                       | (904)    | Immaterial Variance                                                                                                       |                                      |
| 5   | <u>Cash Flow</u>                                |          |                                                                                                                           |                                      |
| 6   | <u>Measureable performance</u>                  |          |                                                                                                                           |                                      |
| 7   | <u>Municipal Entities</u>                       |          |                                                                                                                           |                                      |

## WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

| Description of financial indicator                          | Basis of calculation                                                                              | Ref | 2024/25         | Budget Year 2025/26 |                 |               |                    |
|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|---------------|--------------------|
|                                                             |                                                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD Actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                          |                                                                                                   |     |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                    | Interest & principal paid/Operating Expenditure                                                   |     | 0,8%            | 4,4%                | 4,4%            | 0,0%          | 4,4%               |
| Borrowed funding of 'own' capital expenditure               | Borrowings/Capital expenditure excl. transfers and grants                                         |     | 9,4%            | 18,7%               | 19,2%           | 10,6%         | 19,2%              |
| <b><u>Safety of Capital</u></b>                             |                                                                                                   |     |                 |                     |                 |               |                    |
| Debt to Equity                                              | Loans, Accounts Payable, Overdraft & Tax Provision/<br>Funds & Reserves                           |     | 13,1%           | 15,4%               | 15,4%           | 7,8%          | 15,4%              |
| Gearing                                                     | Long Term Borrowing/ Funds & Reserves                                                             |     | 12,3%           | 206,7%              | 206,7%          | 12,3%         | 206,7%             |
| <b><u>Liquidity</u></b>                                     |                                                                                                   |     |                 |                     |                 |               |                    |
| Current Ratio                                               | Current assets/current liabilities                                                                | 1   | 232,0%          | 635,0%              | 633,3%          | 389,1%        | 633,3%             |
| Liquidity Ratio                                             | Monetary Assets/Current Liabilities                                                               |     | 128,7%          | 476,2%              | 472,3%          | 195,3%        | 472,3%             |
| <b><u>Revenue Management</u></b>                            |                                                                                                   |     |                 |                     |                 |               |                    |
| Annual Debtors Collection Rate<br>(Payment Level %)         | Last 12 Mths Receipts/ Last 12 Mths Billing                                                       |     |                 |                     |                 |               |                    |
| Outstanding Debtors to Revenue                              | Total Outstanding Debtors to Annual Revenue                                                       |     | 14,7%           | 14,1%               | 14,1%           | 77,8%         | 14,1%              |
| Longstanding Debtors Recovered                              | Debtors > 12 Mths Recovered/Total Debtors ><br>12 Months Old                                      |     | 0,0%            | 0,0%                | 0,0%            | 0,0%          | 0,0%               |
| <b><u>Creditors Management</u></b>                          |                                                                                                   |     |                 |                     |                 |               |                    |
| Creditors System Efficiency                                 | % of Creditors Paid Within Terms (within MFMA s 65(e))                                            |     |                 |                     |                 |               |                    |
| <b><u>Funding of Provisions</u></b>                         |                                                                                                   |     |                 |                     |                 |               |                    |
| Percentage Of Provisions Not Funded                         | Unfunded Provisions/Total Provisions                                                              |     |                 |                     |                 |               |                    |
| <b><u>Other Indicators</u></b>                              |                                                                                                   |     |                 |                     |                 |               |                    |
| Electricity Distribution Losses                             | % Volume (units purchased and generated less units<br>sold)/units purchased and generated         | 2   |                 |                     |                 |               |                    |
| Water Distribution Losses                                   | % Volume (units purchased and own source less units<br>sold)/Total units purchased and own source | 2   |                 |                     |                 |               |                    |
| Employee costs                                              | Employee costs/Total Revenue - capital revenue                                                    |     | 29,9%           | 31,5%               | 31,5%           | 19,3%         | 31,5%              |
| Repairs & Maintenance                                       | R&M/Total Revenue - capital revenue                                                               |     | 1,9%            | 2,6%                | 2,6%            | 0,4%          | 2,6%               |
| Interest & Depreciation                                     | I&D/Total Revenue - capital revenue                                                               |     | 5,2%            | 4,6%                | 4,6%            | 0,0%          | 4,6%               |
| <b><u>IDP regulation financial viability indicators</u></b> |                                                                                                   |     |                 |                     |                 |               |                    |
| i. Debt coverage                                            | (Total Operating Revenue - Operating Grants)/Debt<br>service payments due within financial year)  |     |                 |                     |                 |               |                    |
| ii. O/S Service Debtors to Revenue                          | Total outstanding service debtors/annual revenue<br>received for services                         |     |                 |                     |                 |               |                    |
| iii. Cost coverage                                          | (Available cash + Investments)/monthly fixed operational<br>expenditure                           |     |                 |                     |                 |               |                    |



WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

| Description                                                             | NT Code | Budget Year 2025/26 |            |            |             |             |             |              |          |          |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|-------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|----------|--------------------|----------------------------------------------|---------------------------------------------|
|                                                                         |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total    | Total over 90 days |                                              |                                             |
| R thousands                                                             |         |                     |            |            |             |             |             |              |          |          |                    |                                              |                                             |
| Debtors Age Analysis By Income Source                                   |         |                     |            |            |             |             |             |              |          |          |                    |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200    | 14 962              | 2 053      | 15 471     | 1 722       | 2 033       | 1 517       | 8 560        | 68 803   | 115 121  | 82 635             | –                                            | –                                           |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300    | 29 224              | 1 222      | 615        | 514         | 376         | 383         | 1 986        | 11 583   | 45 905   | 14 843             | –                                            | –                                           |
| Receivables from Non-exchange Transactions - Property Rates             | 1400    | 39 124              | 1 029      | 967        | 858         | 645         | 611         | 7 687        | 31 028   | 81 949   | 40 829             | –                                            | –                                           |
| Receivables from Exchange Transactions - Waste Water Management         | 1500    | 9 026               | 1 418      | 1 310      | 1 287       | 1 254       | 1 238       | 5 842        | 45 451   | 66 826   | 55 072             | –                                            | –                                           |
| Receivables from Exchange Transactions - Waste Management               | 1600    | 8 281               | 1 629      | 1 567      | 1 340       | 1 253       | 1 268       | 5 617        | 42 185   | 63 139   | 51 662             | –                                            | –                                           |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700    | 163                 | 16         | 13         | 13          | 13          | 13          | 65           | 939      | 1 235    | 1 043              | –                                            | –                                           |
| Interest on Arrear Debtor Accounts                                      | 1810    | 1 396               | 149        | 812        | 218         | 265         | 309         | 2 874        | 74 710   | 80 734   | 78 377             | –                                            | –                                           |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820    | –                   | –          | –          | –           | –           | –           | –            | –        | –        | –                  | –                                            | –                                           |
| Other                                                                   | 1900    | (24 169)            | 67         | 42         | 37          | 41          | 68          | 191          | 1 738    | (21 984) | 2 075              | –                                            | –                                           |
| Total By Income Source                                                  | 2000    | 78 007              | 7 583      | 20 798     | 5 989       | 5 880       | 5 407       | 32 823       | 276 438  | 432 924  | 326 536            | –                                            | –                                           |
| 2024/25 - totals only                                                   |         |                     |            |            |             |             |             |              |          | –        | –                  |                                              |                                             |
| Debtors Age Analysis By Customer Group                                  |         |                     |            |            |             |             |             |              |          |          |                    |                                              |                                             |
| Organs of State                                                         | 2200    | 12 438              | 1 019      | 598        | 376         | 340         | 341         | 1 562        | 9 019    | 25 691   | 11 637             | –                                            | –                                           |
| Commercial                                                              | 2300    | 35 842              | 873        | 703        | 470         | 380         | 463         | 4 775        | 32 015   | 75 521   | 38 103             | –                                            | –                                           |
| Households                                                              | 2400    | 26 949              | 5 495      | 19 284     | 4 940       | 4 923       | 4 418       | 24 742       | 223 164  | 313 914  | 262 187            | –                                            | –                                           |
| Other                                                                   | 2500    | 2 778               | 197        | 213        | 203         | 237         | 185         | 1 743        | 12 241   | 17 797   | 14 609             | –                                            | –                                           |
| Total By Customer Group                                                 | 2600    | 78 007              | 7 583      | 20 798     | 5 989       | 5 880       | 5 407       | 32 823       | 276 438  | 432 924  | 326 536            | –                                            | –                                           |

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

| Description                             | NT Code     | Budget Year 2025/26 |              |              |               |                |                |                   |             |               | Prior year totals for chart (same period) |
|-----------------------------------------|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|-------------------------------------------|
|                                         |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total         |                                           |
| R thousands                             |             |                     |              |              |               |                |                |                   |             |               |                                           |
| Creditors Age Analysis By Customer Type |             |                     |              |              |               |                |                |                   |             |               |                                           |
| Bulk Electricity                        | 0100        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| Bulk Water                              | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| PAYE deductions                         | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| VAT (output less input)                 | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| Pensions / Retirement deductions        | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| Loan repayments                         | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| Trade Creditors                         | 0700        | 35 444              | 2 766        | -            | -             | -              | -              | -                 | -           | 38 210        | -                                         |
| Auditor General                         | 0800        | 1 076               | -            | -            | -             | -              | -              | -                 | -           | 1 076         | -                                         |
| Other                                   | 0900        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| Medical Aid deductions                  | 0950        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             | -                                         |
| <b>Total By Customer Type</b>           | <b>1000</b> | <b>36 520</b>       | <b>2 766</b> | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>39 285</b> | <b>-</b>                                  |

WC022 - M02 - 2025/2026 SECTION 71 REPORT - AUGUST 2025

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

| Investments by maturity<br>Name of institution & investment ID | Ref | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable or<br>Fixed interest<br>rate | Interest Rate<br>* | Commission<br>Paid (Rands) | Commission<br>Recipient | Expiry date of<br>investment | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Investment<br>Top Up | Closing<br>Balance |
|----------------------------------------------------------------|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|------------------------------------------|----------------------|--------------------|
| R thousands                                                    |     | Yrs/Months              |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      |                    |
| <u>Municipality</u>                                            |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      |                    |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| Municipality sub-total                                         |     |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| <u>Entities</u>                                                |     |                         |                       |                                   |                                       |                    |                            |                         |                              |                    |                            |                                          |                      |                    |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| -                                                              |     | -                       | -                     |                                   |                                       |                    |                            |                         | -                            | -                  | -                          |                                          | -                    | -                  |
| Entities sub-total                                             |     |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |
| TOTAL INVESTMENTS AND INTEREST                                 | 2   |                         |                       |                                   |                                       |                    |                            |                         |                              | -                  | -                          |                                          | -                    | -                  |

## WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

| Description                                                                       | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                                                  | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>                                             |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                              |     | 150 282         | 160 619             | 160 619         | 2 268          | 67 538        | 26 391        | 41 147       | 155,9%         | 160 619            |
| Operational Revenue:General Revenue:Equitable Share                               |     | 145 706         | 156 647             | 156 647         | –              | 65 270        | 26 108        | 39 162       | 150,0%         | 156 647            |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 1 559           | 2 272               | 2 272           | 568            | 568           | –             | 568          |                | 2 272              |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 600           | 1 700               | 1 700           | 1 700          | 1 700         | 283           | 1 417        | 500,0%         | 1 700              |
| Municipal Disaster Grant [Schedule 5B]                                            |     | 417             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 1 000           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Provincial Government:                                                            |     | 13 208          | 15 137              | 15 137          | 3 684          | 3 684         | 2 476         | 1 208        | 48,8%          | 15 137             |
| OPEX PROV LIBRARY                                                                 |     | –               | 11 048              | 11 048          | 3 684          | 3 684         | 1 841         | 1 843        | 100,1%         | 11 048             |
| OPEX PROV CDW                                                                     |     | 132             | 132                 | 132             | –              | –             | –             | –            |                | 132                |
| OPEX PROV THUSONG                                                                 |     | –               | 150                 | 150             | –              | –             | –             | –            |                | 150                |
| OPEX PROV MUN ACC AND CAP BUILDING                                                |     | 949             | 530                 | 530             | –              | –             | 88            | (88)         | -100,0%        | 530                |
| OPEX PROV RSEP                                                                    |     | 150             | 1 000               | 1 000           | –              | –             | 167           | (167)        | -100,0%        | 1 000              |
| Specify (Add grant description)                                                   |     | 250             | –                   | –               | –              | –             | –             | –            |                | –                  |
| OPEX PROV HOUSING IHHS DG                                                         |     | 4 692           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Specify (Add grant description)                                                   |     | –               | 2 147               | 2 147           | –              | –             | 358           | (358)        | -100,0%        | 2 147              |
| Specify (Add grant description)                                                   |     | –               | 130                 | 130             | –              | –             | 22            | (22)         | -100,0%        | 130                |
| Specify (Add grant description)                                                   |     | 7 035           | –                   | –               | –              | –             | –             | –            |                | –                  |
| District Municipality:                                                            |     | 36              | –                   | 100             | –              | –             | –             | –            |                | 100                |
| OPEX DISTRICT SAFETY PLAN                                                         |     | 36              | –                   | –               | –              | –             | –             | –            |                | –                  |
| Specify (Add grant description)                                                   |     | –               | –                   | 100             | –              | –             | –             | –            |                | 100                |
| Other grant providers:                                                            |     | 3 809           | –                   | –               | 677            | 677           | –             | 677          |                | –                  |
| Foreign Government and International Organisations                                |     | 316             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Private Enterprises                                                               |     | 3 494           | –                   | –               | 677            | 677           | –             | 677          |                | –                  |
| <b>Total Operating Transfers and Grants</b>                                       | 5   | 167 336         | 175 756             | 175 856         | 6 629          | 71 899        | 28 867        | 43 032       | 149,1%         | 175 856            |
| <b>Capital Transfers and Grants</b>                                               |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                              |     | 46 290          | 30 770              | 30 770          | 1 800          | 5 445         | –             | 5 445        |                | 30 770             |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 24 595          | 26 770              | 26 770          | –              | 3 645         | –             | 3 645        |                | 26 770             |
| Water Services Infrastructure Grant [Schedule 5B]                                 |     | 15 000          | –                   | –               | –              | –             | –             | –            |                | –                  |
| Municipal Disaster Relief Grant                                                   |     | 3 195           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Integrated Urban Development Grant                                                |     | 3 500           | 4 000               | 4 000           | 1 800          | 1 800         | –             | 1 800        |                | 4 000              |
| Provincial Government:                                                            |     | 5 359           | 4 104               | 4 104           | 957            | 957           | –             | 957          |                | 4 104              |
| CAPEX PROV FIRE                                                                   |     | –               | 1 957               | 1 957           | 957            | 957           | –             | 957          |                | 1 957              |
| Specify (Add grant description)                                                   |     | –               | 2 147               | 2 147           | –              | –             | –             | –            |                | 2 147              |
| CAPEX PROV RSEP                                                                   |     | 0               | –                   | –               | –              | –             | –             | –            |                | –                  |
| CAPEX PROV MAIN ROADS                                                             |     | 5 359           | –                   | –               | –              | –             | –             | –            |                | –                  |
| District Municipality:                                                            |     | 100             | 185                 | 185             | –              | –             | –             | –            |                | 185                |
| CAPEX DISTRICT                                                                    |     | 100             | 185                 | 185             | –              | –             | –             | –            |                | 185                |
| Other grant providers:                                                            |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Total Capital Transfers and Grants</b>                                         | 5   | 51 749          | 35 059              | 35 059          | 2 757          | 6 402         | –             | 6 402        |                | 35 059             |

WC022 - M02 - 2025/2026 SECTION 71 REPORT - AUGUST 2025

| Description                          | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|--------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                      |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                          |     |                 |                     |                 |                |               |               |              |                |                    |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5   | 219 085         | 210 815             | 210 915         | 9 386          | 78 301        | 28 867        | 49 434       | 171,2%         | 210 915            |

## WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

| Description                                                                       | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| EXPENDITURE                                                                       |     |                 |                     |                 |                |               |               |              |                |                    |
| Operating expenditure of Transfers and Grants                                     |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government:                                                              |     | (141 672)       | (160 486)           | (160 486)       | 865            | (64 254)      | (26 743)      | (37 510)     | 140,3%         | (160 486)          |
| Operational Revenue:General Revenue:Equitable Share                               |     | (145 706)       | (156 647)           | (156 647)       | –              | (65 270)      | (26 108)      | (39 162)     | 150,0%         | (156 647)          |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 1 361           | (2 272)             | (2 272)         | 228            | 352           | (374)         | 726          | -194,0%        | (2 272)            |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 600           | (1 567)             | (1 567)         | 637            | 664           | (261)         | 925          | -354,4%        | (1 567)            |
| Municipal Disaster Grant [Schedule 5B]                                            |     | 76              | –                   | –               | –              | –             | –             | –            |                | –                  |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 996             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Provincial Government:                                                            |     | 13 976          | (19 270)            | (19 270)        | –              | –             | (518)         | 518          | -100,0%        | (19 270)           |
| OPEX PROV LIBRARY                                                                 |     | –               | (11 048)            | (11 048)        | –              | –             | (3)           | 3            | -100,0%        | (11 048)           |
| OPEX PROV CDW                                                                     |     | 64              | (4 395)             | (4 395)         | –              | –             | (44)          | 44           | -100,0%        | (4 395)            |
| OPEX PROV THUSONG                                                                 |     | –               | (130)               | (130)           | –              | –             | (22)          | 22           | -100,0%        | (130)              |
| OPEX PROV THUSONG                                                                 |     | –               | (20)                | (20)            | –              | –             | (3)           | 3            | -100,0%        | (20)               |
| OPEX PROV MUN ACC AND CAP BUILDING                                                |     | 732             | (530)               | (530)           | –              | –             | (88)          | 88           | -100,0%        | (530)              |
| OPEX PROV RSEP                                                                    |     | –               | (870)               | (870)           | –              | –             | –             | –            |                | (870)              |
| Specify (Add grant description)                                                   |     | 100             | (130)               | (130)           | –              | –             | –             | –            |                | (130)              |
| OPEX PROV HOUSING IHHSDG                                                          |     | 4 988           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Specify (Add grant description)                                                   |     | –               | (2 147)             | (2 147)         | –              | –             | (358)         | 358          | -100,0%        | (2 147)            |
| Specify (Add grant description)                                                   |     | 8 091           | –                   | –               | –              | –             | –             | –            |                | –                  |
| District Municipality:                                                            |     | 35              | –                   | (100)           | –              | –             | –             | –            |                | (100)              |
| OPEX DISTRICT SAFETY PLAN                                                         |     | 35              | –                   | –               | –              | –             | –             | –            |                | –                  |
| Specify (Add grant description)                                                   |     | –               | –                   | (100)           | –              | –             | –             | –            |                | (100)              |
| Other grant providers:                                                            |     | 26              | (4 007)             | (4 007)         | –              | –             | (377)         | 377          | -100,0%        | (4 007)            |
| Foreign Government and International Organisations                                |     | –               | (1 006)             | (1 006)         | –              | –             | (118)         | 118          | -100,0%        | (1 006)            |
| Private Enterprises                                                               |     | 26              | (3 001)             | (3 001)         | –              | –             | (259)         | 259          | -100,0%        | (3 001)            |
| Total operating expenditure of Transfers and Grants:                              |     | (127 636)       | (183 763)           | (183 863)       | 865            | (64 254)      | (27 638)      | (36 616)     | 132,5%         | (183 863)          |
| National Government:                                                              |     | 45 645          | (26 770)            | (26 770)        | 120            | 120           | –             | 120          |                | (26 770)           |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 24 595          | (26 770)            | (26 770)        | 120            | 120           | –             | 120          |                | (26 770)           |
| Water Services Infrastructure Grant [Schedule 5B]                                 |     | 14 999          | –                   | –               | –              | –             | –             | –            |                | –                  |
| Municipal Disaster Relief Grant                                                   |     | 3 188           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Provincial Government:                                                            |     | –               | (1 827)             | (1 827)         | –              | –             | –             | –            |                | (1 827)            |
| CAPEX PROV FIRE                                                                   |     | –               | (1 827)             | (1 827)         | –              | –             | –             | –            |                | (1 827)            |
| District Municipality:                                                            |     | 433             | (185)               | (185)           | –              | –             | –             | –            |                | (185)              |
| CAPEX DISTRICT                                                                    |     | 433             | (185)               | (185)           | –              | –             | –             | –            |                | (185)              |
| Other grant providers:                                                            |     | –               | (1 939)             | (1 939)         | –              | –             | –             | –            |                | (1 939)            |
| Private Enterprises                                                               |     | –               | (1 939)             | (1 939)         | –              | –             | –             | –            |                | (1 939)            |
| Total capital expenditure of Transfers and Grants                                 |     | 46 078          | (30 721)            | (30 721)        | 120            | 120           | –             | 120          |                | (30 721)           |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS                                         |     | (81 558)        | (214 483)           | (214 583)       | 985            | (64 134)      | (27 638)      | (36 496)     | 132,0%         | (214 583)          |

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

| Summary of Employee and Councillor remuneration             | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |                |                |                    |
|-------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
|                                                             |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance   | YTD Variance % | Full Year Forecast |
| R thousands                                                 |     |                 |                     |                 |                |               |               |                |                |                    |
|                                                             | 1   | A               | B                   | C               |                |               |               |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    |     |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                    |     | 9 415           | 10 442              | 10 442          | 772            | 1 545         | 1 740         | (195)          | -11%           | 10 442             |
| Pension and UIF Contributions                               |     | 1 367           | 1 493               | 1 493           | 117            | 233           | 249           | (16)           | -6%            | 1 493              |
| Medical Aid Contributions                                   |     | –               | 90                  | 90              | –              | –             | 15            | (15)           | -100%          | 90                 |
| Motor Vehicle Allowance                                     |     | 541             | –                   | –               | 34             | 68            | –             | 68             | –              | –                  |
| Cellphone Allowance                                         |     | 993             | 1 203               | 1 203           | 83             | 166           | 201           | (35)           | -17%           | 1 203              |
| Sub Total - Councillors                                     |     | 12 315          | 13 228              | 13 228          | 1 006          | 2 012         | 2 205         | (193)          | -9%            | 13 228             |
| % increase                                                  | 4   |                 | 7,4%                | 7,4%            |                |               |               |                |                | 7,4%               |
| <b>Senior Managers of the Municipality</b>                  |     |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                    |     | 8 392           | 5 525               | 5 525           | 513            | 1 026         | 921           | 105            | 11%            | 5 525              |
| Pension and UIF Contributions                               |     | 463             | 508                 | 508             | 66             | 133           | 85            | 48             | 57%            | 508                |
| Medical Aid Contributions                                   |     | –               | 12                  | 12              | –              | –             | 2             | (2)            | -100%          | 12                 |
| Performance Bonus                                           |     | 1 066           | 1 119               | 1 119           | –              | –             | 187           | (187)          | -100%          | 1 119              |
| Motor Vehicle Allowance                                     |     | 1 075           | 1 401               | 1 401           | 86             | 172           | 234           | (62)           | -26%           | 1 401              |
| Cellphone Allowance                                         |     | 327             | 399                 | 399             | 31             | 62            | 66            | (5)            | -7%            | 399                |
| Housing Allowances                                          |     | –               | 72                  | 72              | –              | –             | 12            | (12)           | -100%          | 72                 |
| Other benefits and allowances                               |     | 1               | 77                  | 77              | –              | –             | 13            | (13)           | -100%          | 77                 |
| Sub Total - Senior Managers of Municipality                 |     | 11 324          | 9 112               | 9 112           | 696            | 1 393         | 1 519         | (126)          | -8%            | 9 112              |
| % increase                                                  | 4   |                 | -19,5%              | -19,5%          |                |               |               |                |                | -19,5%             |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                    |     | 154 471         | 171 223             | 171 245         | 13 373         | 27 433        | 28 340        | (907)          | -3%            | 171 245            |
| Pension and UIF Contributions                               |     | 24 741          | 30 291              | 30 295          | 2 221          | 4 451         | 5 047         | (596)          | -12%           | 30 295             |
| Medical Aid Contributions                                   |     | 10 511          | 11 073              | 11 073          | 918            | 1 834         | 1 846         | (12)           | -1%            | 11 073             |
| Overtime                                                    |     | 25 436          | 35 044              | 35 044          | 1 981          | 4 367         | 5 841         | (1 474)        | -25%           | 35 044             |
| Performance Bonus                                           |     | 11 505          | 15 674              | 15 674          | 904            | 1 827         | 2 612         | (786)          | -30%           | 15 674             |
| Motor Vehicle Allowance                                     |     | 7 716           | 8 903               | 8 903           | 660            | 1 324         | 1 484         | (160)          | -11%           | 8 903              |
| Cellphone Allowance                                         |     | 795             | 1 121               | 1 121           | 75             | 152           | 187           | (35)           | -19%           | 1 121              |
| Housing Allowances                                          |     | 1 718           | 1 329               | 1 329           | 101            | 198           | 221           | (23)           | -11%           | 1 329              |
| Other benefits and allowances                               |     | 7 322           | 8 647               | 8 647           | 651            | 1 323         | 1 441         | (118)          | -8%            | 8 647              |
| Payments in lieu of leave                                   |     | 3 773           | 4 719               | 4 719           | –              | –             | 787           | (787)          | -100%          | 4 719              |
| Long service awards                                         |     | 1 078           | –                   | –               | –              | –             | –             | –              | –              | –                  |
| Post-retirement benefit obligations                         |     | 9 464           | 12 224              | 12 224          | 928            | 1 856         | 2 037         | (181)          | -9%            | 12 224             |
| Sub Total - Other Municipal Staff                           |     | 258 531         | 300 248             | 300 274         | 21 811         | 44 764        | 49 843        | (5 079)        | -10%           | 300 274            |
| % increase                                                  | 4   |                 | 16,1%               | 16,1%           |                |               |               |                |                | 16,1%              |
| <b>Total Parent Municipality</b>                            |     | <b>282 170</b>  | <b>322 589</b>      | <b>322 615</b>  | <b>23 514</b>  | <b>48 168</b> | <b>53 566</b> | <b>(5 399)</b> | <b>-10%</b>    | <b>322 615</b>     |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Board Members of Entities</b>                            |     |                 |                     |                 |                |               |               |                |                |                    |
| Sub Total - Executive members Board                         |     | –               | –                   | –               | –              | –             | –             | –              | –              | –                  |
| % increase                                                  | 4   |                 |                     |                 |                |               |               |                |                |                    |
| <b>Senior Managers of Entities</b>                          |     |                 |                     |                 |                |               |               |                |                |                    |
| Sub Total - Senior Managers of Entities                     |     | –               | –                   | –               | –              | –             | –             | –              | –              | –                  |
| % increase                                                  | 4   |                 |                     |                 |                |               |               |                |                |                    |
| <b>Other Staff of Entities</b>                              |     |                 |                     |                 |                |               |               |                |                |                    |
| Sub Total - Other Staff of Entities                         |     | –               | –                   | –               | –              | –             | –             | –              | –              | –                  |
| % increase                                                  | 4   |                 |                     |                 |                |               |               |                |                |                    |
| <b>Total Municipal Entities</b>                             |     | –               | –                   | –               | –              | –             | –             | –              | –              | –                  |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              |     | <b>282 170</b>  | <b>322 589</b>      | <b>322 615</b>  | <b>23 514</b>  | <b>48 168</b> | <b>53 566</b> | <b>(5 399)</b> | <b>-10%</b>    | <b>322 615</b>     |
| % increase                                                  | 4   |                 | 14,3%               | 14,3%           |                |               |               |                |                | 14,3%              |
| <b>TOTAL MANAGERS AND STAFF</b>                             |     | <b>269 855</b>  | <b>309 360</b>      | <b>309 386</b>  | <b>22 508</b>  | <b>46 156</b> | <b>51 362</b> | <b>(5 205)</b> | <b>-10%</b>    | <b>309 386</b>     |

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

| Description                                                                           | Ref | Budget Year 2025/26 |                |                  |                |                 |                 |                |                 |              |              |            |             | 2025/26 Medium Term Revenue & Expenditure Framework |                        |                        |
|---------------------------------------------------------------------------------------|-----|---------------------|----------------|------------------|----------------|-----------------|-----------------|----------------|-----------------|--------------|--------------|------------|-------------|-----------------------------------------------------|------------------------|------------------------|
|                                                                                       |     | July Outcome        | August Outcome | September Budget | October Budget | November Budget | December Budget | January Budget | February Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2025/26                                 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| R thousands                                                                           | 1   |                     |                |                  |                |                 |                 |                |                 |              |              |            |             |                                                     |                        |                        |
| <b>Cash Receipts By Source</b>                                                        |     |                     |                |                  |                |                 |                 |                |                 |              |              |            |             |                                                     |                        |                        |
| Property rates                                                                        |     | 186                 | 102            | 9 523            | 9 523          | 9 523           | 9 523           | 9 523          | 9 523           | 9 523        | 9 523        | 9 523      | 28 282      | 114 277                                             | 123 586                | 133 651                |
| Service charges - Electricity revenue                                                 |     | 60 999              | 66 059         | 41 578           | 41 578         | 41 578          | 41 578          | 41 578         | 41 578          | 41 578       | 41 578       | 41 578     | (2 324)     | 498 938                                             | 555 293                | 618 014                |
| Service charges - Water revenue                                                       |     | 96                  | 100            | 1 878            | 1 878          | 1 878           | 1 878           | 1 878          | 1 878           | 1 878        | 1 878        | 1 878      | 5 438       | 22 539                                              | 28 880                 | 32 307                 |
| Service charges - Waste Water Management                                              |     | 93                  | 88             | 11 622           | 3 834          | 3 834           | 11 622          | 3 834          | 3 834           | 11 622       | 3 834        | 3 834      | 19 110      | 77 164                                              | 48 230                 | 50 552                 |
| Service charges - Waste Mangement                                                     |     | 107                 | 106            | 2 086            | 2 086          | 2 086           | 2 086           | 2 086          | 2 086           | 2 086        | 2 086        | 2 086      | 6 044       | 25 030                                              | 26 217                 | 27 460                 |
| Rental of facilities and equipment                                                    |     | 466                 | 272            | 0                | 0              | 0               | 0               | 0              | 0               | 0            | 0            | 0          | (737)       | 6                                                   | 6                      | 6                      |
| Interest earned - external investments                                                |     | 1 068               | 897            | 1 964            | 1 964          | 1 964           | 1 964           | 1 964          | 1 964           | 1 964        | 1 964        | 1 964      | 3 927       | 23 567                                              | 24 745                 | 652                    |
| Interest earned - outstanding debtors                                                 |     | -                   | -              | 2 374            | 2 374          | 2 374           | 2 374           | 2 374          | 2 374           | 2 374        | 2 374        | 2 374      | 7 121       | 28 482                                              | 29 906                 | 31 402                 |
| Fines, penalties and forfeits                                                         |     | 0                   | 0              | 332              | 332            | 332             | 332             | 332            | 332             | 332          | 332          | 332        | 996         | 3 984                                               | 4 183                  | 4 392                  |
| Licences and permits                                                                  |     | 173                 | 46             | 224              | 224            | 224             | 224             | 224            | 224             | 224          | 224          | 224        | 452         | 2 685                                               | 2 820                  | 2 961                  |
| Agency services                                                                       |     | 286                 | 178            | 400              | 400            | 400             | 400             | 400            | 400             | 400          | 400          | 400        | 736         | 4 799                                               | 5 039                  | 5 291                  |
| Transfers and Subsidies - Operational                                                 |     | 65 270              | 6 631          | 14 504           | 14 433         | 14 433          | 14 504          | 14 433         | 14 433          | 14 504       | 14 433       | 14 433     | (26 158)    | 175 856                                             | 179 869                | 188 582                |
| Other revenue                                                                         |     | 670                 | 523            | 478              | 478            | 478             | 478             | 478            | 478             | 478          | 478          | 478        | 8 240       | 13 730                                              | 6 017                  | 6 317                  |
| <b>Cash Receipts by Source</b>                                                        |     | 129 413             | 75 004         | 86 962           | 79 104         | 79 104          | 86 962          | 79 104         | 79 104          | 86 962       | 79 104       | 79 104     | 51 126      | 991 056                                             | 1 034 792              | 1 101 585              |
| <b>Other Cash Flows by Source</b>                                                     |     |                     |                |                  |                |                 |                 |                |                 |              |              |            | -           |                                                     |                        |                        |
| Transfers and subsidies - capital (monetary allocations) (National / Short term loans |     | 3 645               | 2 757          | 819              | -              | -               | 1 298           | -              | -               | 819          | -            | -          | 25 851      | 35 189                                              | 40 470                 | 38 599                 |
|                                                                                       |     | -                   | -              | -                | -              | -               | (3 184)         | -              | -               | -            | -            | -          | (3 184)     | (6 369)                                             | (6 369)                | (6 369)                |
| <b>Total Cash Receipts by Source</b>                                                  |     | 133 058             | 77 762         | 87 782           | 79 104         | 79 104          | 85 076          | 79 104         | 79 104          | 87 782       | 79 104       | 79 104     | 73 792      | 1 019 877                                           | 1 068 893              | 1 133 816              |
| <b>Cash Payments by Type</b>                                                          |     |                     |                |                  |                |                 |                 |                |                 |              |              |            | -           |                                                     |                        |                        |
| Employee related costs                                                                |     | 10 502              | 4 484          | 30 797           | 30 797         | 30 797          | 30 797          | 30 797         | 30 797          | 30 797       | 30 797       | 30 797     | 77 404      | 369 560                                             | 389 018                | 416 403                |
| Bulk purchases - Electricity                                                          |     | 54 838              | 55 221         | 38 414           | 38 414         | 38 414          | 38 414          | 38 414         | 38 414          | 38 414       | 38 414       | 38 414     | 5 184       | 460 969                                             | 513 171                | 571 286                |
| Acquisitions - water & other inventory                                                |     | 994                 | 282            | 2 000            | 2 000          | 2 000           | 2 000           | 2 000          | 2 000           | 2 000        | 2 000        | 2 000      | 4 723       | 24 000                                              | 25 200                 | 26 460                 |
| Contracted services                                                                   |     | 6 425               | 3 654          | 7 283            | 7 283          | 7 283           | 7 283           | 7 283          | 7 283           | 7 283        | 7 283        | 7 283      | 11 771      | 87 400                                              | 86 006                 | 89 318                 |
| <b>Cash Payments by Type</b>                                                          |     | 72 759              | 63 641         | 78 494           | 78 494         | 78 494          | 78 494          | 78 494         | 78 494          | 78 494       | 78 494       | 78 494     | 99 082      | 941 929                                             | 1 013 395              | 1 103 466              |
| <b>Other Cash Flows/Payments by Type</b>                                              |     |                     |                |                  |                |                 |                 |                |                 |              |              |            |             |                                                     |                        |                        |
| <b>Total Cash Payments by Type</b>                                                    |     | 72 759              | 63 641         | 78 494           | 78 494         | 78 494          | 78 494          | 78 494         | 78 494          | 78 494       | 78 494       | 78 494     | 99 082      | 941 929                                             | 1 013 395              | 1 103 466              |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                           |     | 60 298              | 14 121         | 9 288            | 610            | 610             | 6 582           | 610            | 610             | 9 288        | 610          | 610        | (25 290)    | 77 948                                              | 55 498                 | 30 349                 |
| Cash/cash equivalents at the month/year beginning:                                    |     | -                   | 60 298         | 74 419           | 83 707         | 84 317          | 84 927          | 91 509         | 92 119          | 92 730       | 102 017      | 102 628    | 103 238     | -                                                   | 77 948                 | 133 446                |
| Cash/cash equivalents at the month/year end:                                          |     | 60 298              | 74 419         | 83 707           | 84 317         | 84 927          | 91 509          | 92 119         | 92 730          | 102 017      | 102 628      | 103 238    | 77 948      | 77 948                                              | 133 446                | 163 795                |



WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

| Description      | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands      | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Revenue          |     |                 |                     |                 |                |               |               |              |                |                    |
| Exchange Revenue |     |                 |                     |                 |                |               |               |              |                |                    |

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

| Description                                    | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                    |     |                 |                     |                 |                |               |               |              |                |                    |
| <u>Revenue By Municipal Entity</u>             |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Insert name of municipal entity</i>         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Operating Revenue</b>                 | 1   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Expenditure By Municipal Entity</u>         |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Insert name of municipal entity</i>         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Operating Expenditure</b>             | 2   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Surplus/ (Deficit) for the yr/period           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <u>Capital Expenditure By Municipal Entity</u> |     |                 |                     |                 |                |               |               |              |                |                    |
| <i>Insert name of municipal entity</i>         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
|                                                |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure</b>               | 3   | -               | -                   | -               | -              | -             | -             | -            |                | -                  |

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

| Month                                        | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                            |
|----------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
|                                              | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | % spend of Original Budget |
| R thousands                                  |                 |                     |                 |                |               |               |              |                |                            |
| <u>Monthly expenditure performance trend</u> |                 |                     |                 |                |               |               |              |                |                            |
| July                                         | 742             | 477                 | 1 028           | 552            | 552           | 1 028         | 475          | 46,3%          | 1%                         |
| August                                       | 346             | 477                 | 2 028           | 1 599          | 2 151         | 3 055         | 904          | 29,6%          | 3%                         |
| September                                    | 5 004           | 13 040              | 9 897           | –              | 2 151         | 12 953        | 10 802       | 83,4%          | 3%                         |
| October                                      | 5 140           | 477                 | 1 028           | –              | 2 151         | 13 981        | 11 829       | 84,6%          | 3%                         |
| November                                     | 7 521           | 477                 | 1 028           | –              | 2 151         | 15 008        | 12 857       | 85,7%          | 3%                         |
| December                                     | 2 984           | 13 270              | 18 250          | –              | 2 151         | 33 258        | 31 106       | 93,5%          | 3%                         |
| January                                      | 1 853           | 477                 | 1 028           | –              | 2 151         | 34 285        | 32 134       | 93,7%          | 3%                         |
| February                                     | 6 926           | 477                 | 1 028           | –              | 2 151         | 35 313        | 33 162       | 93,9%          | 3%                         |
| March                                        | 5 388           | 13 040              | 9 726           | –              | 2 151         | 45 039        | 42 888       | 95,2%          | 3%                         |
| April                                        | 5 393           | 477                 | 1 028           | –              | 2 151         | 46 067        | 43 916       | 95,3%          | 3%                         |
| May                                          | 14 248          | 477                 | 1 028           | –              | 2 151         | 47 095        | 44 944       | 95,4%          | 3%                         |
| June                                         | 27 329          | 36 878              | 37 866          | –              | 2 151         | 84 961        | 82 809       | 97,5%          | 3%                         |
| Total Capital expenditure                    | 82 874          | 80 047              | 84 961          | 2 151          |               |               |              |                |                            |

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

| Description                                                       | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                       | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                             |     | 30 002          | 11 863              | 13 048          | 1 013          | 1 013         | 1 160         | (147)        | -12,7%         | 13 048             |
| Roads Infrastructure                                              |     | –               | 4 750               | 4 750           | 45             | 45            | 8             | 36           | 435,8%         | 4 750              |
| Road Structures                                                   |     | –               | 4 750               | 4 750           | 45             | 45            | 8             | 36           | 435,8%         | 4 750              |
| Storm water Infrastructure                                        |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Electrical Infrastructure                                         |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Water Supply Infrastructure                                       |     | 23 834          | 6 613               | 7 098           | 968            | 968           | 451           | 516          | 114,4%         | 7 098              |
| Boreholes                                                         |     | 223             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Reservoirs                                                        |     | –               | 5 189               | 5 189           | –              | –             | –             | –            | –              | 5 189              |
| Bulk Mains                                                        |     | 23 610          | 1 424               | 1 909           | 968            | 968           | 451           | 516          | 114,4%         | 1 909              |
| Sanitation Infrastructure                                         |     | 162             | 500                 | 1 200           | –              | –             | 700           | (700)        | -100,0%        | 1 200              |
| Reticulation                                                      |     | –               | –                   | 700             | –              | –             | 700           | (700)        | -100,0%        | 700                |
| Toilet Facilities                                                 |     | 162             | 500                 | 500             | –              | –             | –             | –            | –              | 500                |
| Solid Waste Infrastructure                                        |     | 6 007           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Waste Drop-off Points                                             |     | 277             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Waste Separation Facilities                                       |     | 5 729           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Rail Infrastructure                                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Coastal Infrastructure                                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Information and Communication Infrastructure                      |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Community Assets</b>                                           |     | 680             | 12 250              | 12 354          | –              | –             | 84            | (84)         | -100,0%        | 12 354             |
| Community Facilities                                              |     | 680             | 12 050              | 12 154          | –              | –             | 51            | (51)         | -100,0%        | 12 154             |
| Libraries                                                         |     | 680             | 11 665              | 11 665          | –              | –             | –             | –            | –              | 11 665             |
| Parks                                                             |     | –               | 200                 | 304             | –              | –             | 51            | (51)         | -100,0%        | 304                |
| Markets                                                           |     | –               | 185                 | 185             | –              | –             | –             | –            | –              | 185                |
| Sport and Recreation Facilities                                   |     | –               | 200                 | 200             | –              | –             | 33            | (33)         | -100,0%        | 200                |
| Outdoor Facilities                                                |     | –               | 200                 | 200             | –              | –             | 33            | (33)         | -100,0%        | 200                |
| <b>Heritage assets</b>                                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Investment properties</b>                                      |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Revenue Generating                                                |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Non-revenue Generating                                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Other assets</b>                                               |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Operational Buildings                                             |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Housing                                                           |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Biological or Cultivated Assets</b>                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Intangible Assets</b>                                          |     | 248             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Licences and Rights                                               |     | 248             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Computer Software and Applications                                |     | 248             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Computer Equipment</b>                                         |     | 675             | 330                 | 390             | –              | –             | 65            | (65)         | -100,0%        | 390                |
| Computer Equipment                                                |     | 675             | 330                 | 390             | –              | –             | 65            | (65)         | -100,0%        | 390                |
| <b>Furniture and Office Equipment</b>                             |     | 575             | 1 064               | 1 096           | 3              | 3             | 58            | (54)         | -94,4%         | 1 096              |
| Furniture and Office Equipment                                    |     | 575             | 1 064               | 1 096           | 3              | 3             | 58            | (54)         | -94,4%         | 1 096              |
| <b>Machinery and Equipment</b>                                    |     | 1 270           | 3 230               | 3 230           | 43             | 43            | 115           | (72)         | -62,6%         | 3 230              |
| Machinery and Equipment                                           |     | 1 270           | 3 230               | 3 230           | 43             | 43            | 115           | (72)         | -62,6%         | 3 230              |
| <b>Transport Assets</b>                                           |     | 6 337           | 1 600               | 3 561           | –              | 552           | 543           | 9            | 1,6%           | 3 561              |
| Transport Assets                                                  |     | 6 337           | 1 600               | 3 561           | –              | 552           | 543           | 9            | 1,6%           | 3 561              |
| <b>Land</b>                                                       |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Zoo's, Marine and Non-biological Animals</b>                   |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Living resources</b>                                           |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Mature                                                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Immature                                                          |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Total Capital Expenditure on new assets</b>                    | 1   | 39 787          | 30 336              | 33 677          | 1 059          | 1 611         | 2 025         | 414          | 20,4%          | 33 677             |

| WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August |     |                 |                     |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                                                        | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|                                                                                                                                                    |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                                                                                                        | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>                                                                  |     |                 |                     |                 |                |               |               |              |                |                    |
| <u>Infrastructure</u>                                                                                                                              |     | 18 324          | 9 300               | 9 300           | 312            | 312           | 333           | (21)         | -6,4%          | 9 300              |
| Roads Infrastructure                                                                                                                               |     | 10 928          | 6 000               | 6 000           | -              | -             | -             | -            | -              | 6 000              |
| Roads                                                                                                                                              |     | 10 928          | 6 000               | 6 000           | -              | -             | -             | -            | -              | 6 000              |
| Storm water Infrastructure                                                                                                                         |     | 2 772           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance                                                                                                                             |     | 2 772           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure                                                                                                                          |     | 499             | 1 000               | 1 000           | -              | -             | -             | -            | -              | 1 000              |
| MV Networks                                                                                                                                        |     | 499             | 1 000               | 1 000           | -              | -             | -             | -            | -              | 1 000              |
| Water Supply Infrastructure                                                                                                                        |     | 2 223           | 1 000               | 1 000           | 312            | 312           | 167           | 145          | 87,2%          | 1 000              |
| Distribution                                                                                                                                       |     | 2 223           | 1 000               | 1 000           | 312            | 312           | 167           | 145          | 87,2%          | 1 000              |
| Sanitation Infrastructure                                                                                                                          |     | 1 902           | 1 300               | 1 300           | -              | -             | 167           | (167)        | -100,0%        | 1 300              |
| Reticulation                                                                                                                                       |     | 328             | 1 100               | 1 100           | -              | -             | 167           | (167)        | -100,0%        | 1 100              |
| Waste Water Treatment Works                                                                                                                        |     | 1 574           | 200                 | 200             | -              | -             | -             | -            | -              | 200                |
| Solid Waste Infrastructure                                                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure                                                                                                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure                                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Community Assets</u>                                                                                                                            |     | 149             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Community Facilities                                                                                                                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities                                                                                                                    |     | 149             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outdoor Facilities                                                                                                                                 |     | 149             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Heritage assets</u>                                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Investment properties</u>                                                                                                                       |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating                                                                                                                                 |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating                                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Other assets</u>                                                                                                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Operational Buildings                                                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Housing                                                                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Biological or Cultivated Assets</u>                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Intangible Assets</u>                                                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Licences and Rights                                                                                                                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Computer Equipment</u>                                                                                                                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Furniture and Office Equipment</u>                                                                                                              |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Machinery and Equipment</u>                                                                                                                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Transport Assets</u>                                                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Land</u>                                                                                                                                        |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Zoo's, Marine and Non-biological Animals</u>                                                                                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <u>Living resources</u>                                                                                                                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Mature                                                                                                                                             |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Immature                                                                                                                                           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Total Capital Expenditure on renewal of existing assets                                                                                            | 1   | 18 473          | 9 300               | 9 300           | 312            | 312           | 333           | 21           | 6,4%           | 9 300              |

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

| Description                                                         | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                     |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                         | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                               |     | 12 035          | 17 361              | 16 608          | 342            | 472           | 2 768         | (2 296)      | -82,9%         | 16 608             |
| Roads Infrastructure                                                |     | 4 562           | 7 181               | 6 628           | 148            | 269           | 1 105         | (835)        | -75,6%         | 6 628              |
| Roads                                                               |     | 3 302           | 5 974               | 5 422           | 147            | 254           | 904           | (650)        | -71,9%         | 5 422              |
| Road Furniture                                                      |     | 1 260           | 1 207               | 1 207           | 0              | 16            | 201           | (185)        | -92,2%         | 1 207              |
| Storm water Infrastructure                                          |     | 47              | 204                 | 204             | –              | –             | 34            | (34)         | -100,0%        | 204                |
| Storm water Conveyance                                              |     | 47              | 204                 | 204             | –              | –             | 34            | (34)         | -100,0%        | 204                |
| Electrical Infrastructure                                           |     | 792             | 2 390               | 2 390           | 7              | 7             | 398           | (392)        | -98,3%         | 2 390              |
| MV Substations                                                      |     | 117             | 1 045               | 1 045           | 7              | 7             | 174           | (167)        | -96,1%         | 1 045              |
| MV Networks                                                         |     | 142             | 747                 | 747             | –              | –             | 124           | (124)        | -100,0%        | 747                |
| LV Networks                                                         |     | 533             | 598                 | 598             | –              | –             | 100           | (100)        | -100,0%        | 598                |
| Water Supply Infrastructure                                         |     | 3 588           | 2 856               | 2 656           | 55             | 55            | 443           | (388)        | -87,6%         | 2 656              |
| Dams and Weirs                                                      |     | 458             | 1 832               | 1 832           | 55             | 55            | 305           | (251)        | -82,0%         | 1 832              |
| Boreholes                                                           |     | 133             | 313                 | 313             | –              | –             | 52            | (52)         | -100,0%        | 313                |
| Pump Stations                                                       |     | 58              | 62                  | 62              | –              | –             | 10            | (10)         | -100,0%        | 62                 |
| Water Treatment Works                                               |     | 118             | 124                 | 124             | –              | –             | 21            | (21)         | -100,0%        | 124                |
| Bulk Mains                                                          |     | 299             | 105                 | 105             | –              | –             | 18            | (18)         | -100,0%        | 105                |
| Distribution                                                        |     | 2 522           | 420                 | 220             | –              | –             | 37            | (37)         | -100,0%        | 220                |
| Sanitation Infrastructure                                           |     | 3 047           | 4 730               | 4 730           | 133            | 141           | 788           | (647)        | -82,1%         | 4 730              |
| Reticulation                                                        |     | 1 592           | 2 592               | 2 592           | 82             | 82            | 432           | (351)        | -81,1%         | 2 592              |
| Waste Water Treatment Works                                         |     | 1 342           | 2 004               | 2 004           | 41             | 43            | 334           | (291)        | -87,2%         | 2 004              |
| Toilet Facilities                                                   |     | 113             | 134                 | 134             | 10             | 17            | 22            | (6)          | -24,7%         | 134                |
| Solid Waste Infrastructure                                          |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Rail Infrastructure                                                 |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Coastal Infrastructure                                              |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Information and Communication Infrastructure                        |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Community Assets</b>                                             |     | 886             | 2 027               | 2 027           | 35             | 42            | 171           | (129)        | -75,5%         | 2 027              |
| Community Facilities                                                |     | 725             | 1 715               | 1 715           | 5              | 6             | 119           | (113)        | -94,6%         | 1 715              |
| Halls                                                               |     | 341             | 1 250               | 1 250           | 4              | 6             | 42            | (36)         | -85,9%         | 1 250              |
| Crèches                                                             |     | 105             | 158                 | 158             | –              | –             | 26            | (26)         | -100,0%        | 158                |
| Libraries                                                           |     | 32              | 33                  | 33              | –              | –             | 5             | (5)          | -100,0%        | 33                 |
| Cemeteries/Crematoria                                               |     | 119             | 132                 | 132             | –              | –             | 22            | (22)         | -100,0%        | 132                |
| Public Ablution Facilities                                          |     | (2)             | 1                   | 1               | –              | –             | 0             | (0)          | -100,0%        | 1                  |
| Markets                                                             |     | 131             | 141                 | 141             | 1              | 1             | 24            | (23)         | -97,7%         | 141                |
| Sport and Recreation Facilities                                     |     | 160             | 312                 | 312             | 31             | 36            | 52            | (16)         | -31,7%         | 312                |
| Indoor Facilities                                                   |     | 77              | 83                  | 83              | 33             | 38            | 14            | 24           | 174,6%         | 83                 |
| Outdoor Facilities                                                  |     | 83              | 229                 | 229             | (2)            | (2)           | 38            | (41)         | -106,5%        | 229                |
| <b>Heritage assets</b>                                              |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Investment properties</b>                                        |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Revenue Generating                                                  |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Non-revenue Generating                                              |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Other assets</b>                                                 |     | 657             | 832                 | 932             | 27             | 94            | 155           | (61)         | -39,3%         | 932                |
| Operational Buildings                                               |     | 344             | 557                 | 657             | 12             | 77            | 110           | (32)         | -29,6%         | 657                |
| Municipal Offices                                                   |     | 344             | 557                 | 657             | 12             | 77            | 110           | (32)         | -29,6%         | 657                |
| Housing                                                             |     | 313             | 275                 | 275             | 15             | 17            | 46            | (29)         | -62,6%         | 275                |
| Social Housing                                                      |     | 313             | 275                 | 275             | 15             | 17            | 46            | (29)         | -62,6%         | 275                |
| <b>Biological or Cultivated Assets</b>                              |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Intangible Assets</b>                                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Licences and Rights                                                 |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Computer Equipment</b>                                           |     | 146             | 176                 | 176             | 2              | 4             | 29            | (26)         | -88,0%         | 176                |
| Computer Equipment                                                  |     | 146             | 176                 | 176             | 2              | 4             | 29            | (26)         | -88,0%         | 176                |
| <b>Furniture and Office Equipment</b>                               |     | 5               | 24                  | 24              | –              | –             | 4             | (4)          | -100,0%        | 24                 |
| Furniture and Office Equipment                                      |     | 5               | 24                  | 24              | –              | –             | 4             | (4)          | -100,0%        | 24                 |
| <b>Machinery and Equipment</b>                                      |     | 81              | 330                 | 330             | –              | 2             | 55            | (53)         | -96,4%         | 330                |
| Machinery and Equipment                                             |     | 81              | 330                 | 330             | –              | 2             | 55            | (53)         | -96,4%         | 330                |
| <b>Transport Assets</b>                                             |     | 3 290           | 5 028               | 5 209           | 366            | 400           | 868           | (468)        | -54,0%         | 5 209              |
| Transport Assets                                                    |     | 3 290           | 5 028               | 5 209           | 366            | 400           | 868           | (468)        | -54,0%         | 5 209              |
| <b>Land</b>                                                         |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Zoo's, Marine and Non-biological Animals</b>                     |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Living resources</b>                                             |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Mature                                                              |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Immature                                                            |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Total Repairs and Maintenance Expenditure</b>                    | 1   | 17 099          | 25 778              | 25 306          | 773            | 1 013         | 4 051         | 3 038        | 75,0%          | 25 306             |

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

| Description                                     | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|-------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                 |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                     | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <u>Depreciation by Asset Class/Sub-class</u>    |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                           |     | 24 988          | 22 416              | 22 416          | –              | –             | 3 736         | (3 736)      | -100,0%        | 22 416             |
| Roads Infrastructure                            |     | 7 021           | 586                 | 586             | –              | –             | 98            | (98)         | -100,0%        | 586                |
| Roads                                           |     | 7 021           | 586                 | 586             | –              | –             | 98            | (98)         | -100,0%        | 586                |
| Storm water Infrastructure                      |     | 2 546           | 532                 | 532             | –              | –             | 89            | (89)         | -100,0%        | 532                |
| Drainage Collection                             |     | 2 546           | 532                 | 532             | –              | –             | 89            | (89)         | -100,0%        | 532                |
| Electrical Infrastructure                       |     | 3 956           | 996                 | 996             | –              | –             | 166           | (166)        | -100,0%        | 996                |
| MV Networks                                     |     | 3 552           | 498                 | 498             | –              | –             | 83            | (83)         | -100,0%        | 498                |
| LV Networks                                     |     | 404             | 498                 | 498             | –              | –             | 83            | (83)         | -100,0%        | 498                |
| Water Supply Infrastructure                     |     | 6 256           | 1 582               | 1 582           | –              | –             | 264           | (264)        | -100,0%        | 1 582              |
| Boreholes                                       |     | 68              | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Reservoirs                                      |     | 977             | 427                 | 427             | –              | –             | 71            | (71)         | -100,0%        | 427                |
| Pump Stations                                   |     | 485             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Distribution                                    |     | 4 726           | 1 155               | 1 155           | –              | –             | 193           | (193)        | -100,0%        | 1 155              |
| Sanitation Infrastructure                       |     | 4 487           | 2 625               | 2 625           | –              | –             | 438           | (438)        | -100,0%        | 2 625              |
| Pump Station                                    |     | 29              | 105                 | 105             | –              | –             | 18            | (18)         | -100,0%        | 105                |
| Reticulation                                    |     | 136             | 1 260               | 1 260           | –              | –             | 210           | (210)        | -100,0%        | 1 260              |
| Waste Water Treatment Works                     |     | 4 323           | 1 260               | 1 260           | –              | –             | 210           | (210)        | -100,0%        | 1 260              |
| Solid Waste Infrastructure                      |     | 528             | 16 094              | 16 094          | –              | –             | 2 682         | (2 682)      | -100,0%        | 16 094             |
| Landfill Sites                                  |     | 352             | 15 750              | 15 750          | –              | –             | 2 625         | (2 625)      | -100,0%        | 15 750             |
| Waste Drop-off Points                           |     | 177             | 344                 | 344             | –              | –             | 57            | (57)         | -100,0%        | 344                |
| Rail Infrastructure                             |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Coastal Infrastructure                          |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Information and Communication Infrastructure    |     | 193             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Data Centres                                    |     | 143             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Capital Spares                                  |     | 50              | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Community Assets</b>                         |     | 4 502           | 1 937               | 1 937           | –              | –             | 323           | (323)        | -100,0%        | 1 937              |
| Community Facilities                            |     | 2 490           | 417                 | 417             | –              | –             | 70            | (70)         | -100,0%        | 417                |
| Centres                                         |     | 287             | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Fire/Ambulance Stations                         |     | 12              | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Libraries                                       |     | 199             | 404                 | 404             | –              | –             | 67            | (67)         | -100,0%        | 404                |
| Cemeteries/Crematoria                           |     | 5               | 13                  | 13              | –              | –             | 2             | (2)          | -100,0%        | 13                 |
| Public Open Space                               |     | 7               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Public Ablution Facilities                      |     | 1 895           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Markets                                         |     | 83              | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Airports                                        |     | 1               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Sport and Recreation Facilities                 |     | 2 012           | 1 520               | 1 520           | –              | –             | 253           | (253)        | -100,0%        | 1 520              |
| Outdoor Facilities                              |     | 2 012           | 1 520               | 1 520           | –              | –             | 253           | (253)        | -100,0%        | 1 520              |
| <b>Heritage assets</b>                          |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Investment properties</b>                    |     | 410             | 195                 | 195             | –              | –             | 32            | (32)         | -100,0%        | 195                |
| Revenue Generating                              |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Non-revenue Generating                          |     | 410             | 195                 | 195             | –              | –             | 32            | (32)         | -100,0%        | 195                |
| Improved Property                               |     | 410             | 195                 | 195             | –              | –             | 32            | (32)         | -100,0%        | 195                |
| <b>Other assets</b>                             |     | 3 008           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Operational Buildings                           |     | 3 008           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Municipal Offices                               |     | 2 963           | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Workshops                                       |     | 45              | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Housing                                         |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Biological or Cultivated Assets</b>          |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Intangible Assets</b>                        |     | –               | 90                  | 90              | –              | –             | 15            | (15)         | -100,0%        | 90                 |
| Licences and Rights                             |     | –               | 90                  | 90              | –              | –             | 15            | (15)         | -100,0%        | 90                 |
| Computer Software and Applications              |     | –               | 90                  | 90              | –              | –             | 15            | (15)         | -100,0%        | 90                 |
| <b>Computer Equipment</b>                       |     | 783             | 2 428               | 2 428           | –              | –             | 405           | (405)        | -100,0%        | 2 428              |
| Computer Equipment                              |     | 783             | 2 428               | 2 428           | –              | –             | 405           | (405)        | -100,0%        | 2 428              |
| <b>Furniture and Office Equipment</b>           |     | 937             | 602                 | 602             | 0              | 0             | 100           | (100)        | -99,7%         | 602                |
| Furniture and Office Equipment                  |     | 937             | 602                 | 602             | 0              | 0             | 100           | (100)        | -99,7%         | 602                |
| <b>Machinery and Equipment</b>                  |     | 2 432           | 1 397               | 1 397           | –              | –             | 233           | (233)        | -100,0%        | 1 397              |
| Machinery and Equipment                         |     | 2 432           | 1 397               | 1 397           | –              | –             | 233           | (233)        | -100,0%        | 1 397              |
| <b>Transport Assets</b>                         |     | 2 366           | 5 025               | 5 025           | –              | –             | 838           | (838)        | -100,0%        | 5 025              |
| Transport Assets                                |     | 2 366           | 5 025               | 5 025           | –              | –             | 838           | (838)        | -100,0%        | 5 025              |
| <b>Land</b>                                     |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Zoo's, Marine and Non-biological Animals</b> |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Living resources</b>                         |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Mature                                          |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| Immature                                        |     | –               | –                   | –               | –              | –             | –             | –            | –              | –                  |
| <b>Total Depreciation</b>                       | 1   | 39 426          | 34 090              | 34 090          | 0              | 0             | 5 682         | 5 681        | 100,0%         | 34 090             |

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

| Description                                                                         | Ref | 2024/25         | Budget Year 2025/26 |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                     |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands                                                                         | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <u>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</u> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                               |     | 23 878          | 33 787              | 34 905          | 228            | 228           | 597           | (369)        | -61,8%         | 34 905             |
| Roads Infrastructure                                                                |     | 433             | 5 000               | 5 000           | -              | -             | -             | -            |                | 5 000              |
| Roads                                                                               |     | -               | 5 000               | 5 000           | -              | -             | -             | -            |                | 5 000              |
| Road Structures                                                                     |     | 433             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Storm water Infrastructure                                                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Electrical Infrastructure                                                           |     | 10 037          | 23 318              | 24 621          | 228            | 228           | -             | 228          |                | 24 621             |
| HV Substations                                                                      |     | 5 421           | 15 000              | 16 303          | 228            | 228           | -             | 228          |                | 16 303             |
| MV Substations                                                                      |     | 805             | 1 630               | 1 630           | -              | -             | -             | -            |                | 1 630              |
| MV Networks                                                                         |     | 639             | 2 500               | 2 500           | -              | -             | -             | -            |                | 2 500              |
| LV Networks                                                                         |     | 3 172           | 4 188               | 4 188           | -              | -             | -             | -            |                | 4 188              |
| Water Supply Infrastructure                                                         |     | 365             | 5 269               | 5 084           | -              | -             | 597           | (597)        | -100,0%        | 5 084              |
| Water Treatment Works                                                               |     | -               | 500                 | 500             | -              | -             | 83            | (83)         | -100,0%        | 500                |
| Distribution                                                                        |     | 365             | 4 769               | 4 584           | -              | -             | 514           | (514)        | -100,0%        | 4 584              |
| Sanitation Infrastructure                                                           |     | 13 042          | 200                 | 200             | -              | -             | -             | -            |                | 200                |
| Waste Water Treatment Works                                                         |     | 13 042          | 200                 | 200             | -              | -             | -             | -            |                | 200                |
| Solid Waste Infrastructure                                                          |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Rail Infrastructure                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Coastal Infrastructure                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Information and Communication Infrastructure                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Community Assets</b>                                                             |     | 216             | 5 934               | 6 217           | -              | -             | -             | -            |                | 6 217              |
| Community Facilities                                                                |     | -               | 100                 | 100             | -              | -             | -             | -            |                | 100                |
| Cemeteries/Crematoria                                                               |     | -               | 100                 | 100             | -              | -             | -             | -            |                | 100                |
| Sport and Recreation Facilities                                                     |     | 216             | 5 834               | 6 117           | -              | -             | -             | -            |                | 6 117              |
| Outdoor Facilities                                                                  |     | 216             | 5 834               | 6 117           | -              | -             | -             | -            |                | 6 117              |
| <b>Heritage assets</b>                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Investment properties</b>                                                        |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Revenue Generating                                                                  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Non-revenue Generating                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other assets</b>                                                                 |     | 519             | 600                 | 771             | -              | -             | 100           | (100)        | -100,0%        | 771                |
| Operational Buildings                                                               |     | 519             | 600                 | 771             | -              | -             | 100           | (100)        | -100,0%        | 771                |
| Municipal Offices                                                                   |     | 237             | 300                 | 471             | -              | -             | 50            | (50)         | -100,0%        | 471                |
| Workshops                                                                           |     | 282             | 300                 | 300             | -              | -             | 50            | (50)         | -100,0%        | 300                |
| Housing                                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Biological or Cultivated Assets</b>                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Intangible Assets</b>                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Licences and Rights                                                                 |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Computer Equipment</b>                                                           |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Furniture and Office Equipment</b>                                               |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Machinery and Equipment</b>                                                      |     | -               | 90                  | 90              | -              | -             | -             | -            |                | 90                 |
| Machinery and Equipment                                                             |     | -               | 90                  | 90              | -              | -             | -             | -            |                | 90                 |
| <b>Transport Assets</b>                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Land</b>                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b>                                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Living resources</b>                                                             |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Mature                                                                              |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Immature                                                                            |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Total Capital Expenditure on upgrading of existing assets                           | 1   | 24 614          | 40 411              | 41 983          | 228            | 228           | 697           | 469          | 67,3%          | 41 983             |



**3.2 SUPPLY CHAIN MANAGEMENT****3.2.1 Demand and Acquisition****3.2.1.1 Advertisement stage**

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

| BID NO     | DESCRIPTION / BESKRYWING                                              | CLOSING DATE / SLUITINGS DATUM |
|------------|-----------------------------------------------------------------------|--------------------------------|
| 08/2/22/15 | Cleaning Services At Traffic Department Witzenberg Municipality Ceres | 01-Sep-2025                    |

The following competitive bids are currently in the advertisement stage:

| BID NO      | DESCRIPTION / BESKRYWING                                                                                                                 | CLOSING DATE / SLUITINGS DATUM |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| 08/2/22/100 | Supply And Delivery Of Liquid Chlorine Gas                                                                                               | 12-Sep-2025                    |
| 08/2/23/03  | Supply And Delivery Of Various Cleaning Materials And Equipment                                                                          | 02-Sep-2025                    |
| 08/2/23/17  | Sale Of A Portion (± 1144m <sup>2</sup> ) Of Erf 496, Wolseley                                                                           | 02-Sep-2025                    |
| 08/2/22/103 | Appointment Of A Service Provider To Render Tourism Functions And Implement Destination Marketing Services On Behalf Of The Municipality | 18-Sep-2025                    |
| 08/2/23/05  | Clearing Of Overgrown Erven In The Witzenberg Municipal Area                                                                             | 18-Sep-2025                    |
| 08/2/23/18  | Energy Efficient Interventions In Witzenberg Municipal Area Phase 2                                                                      | 18-Sep-2025                    |

**3.2.1.2 Evaluation stage:**

The following competitive bids are currently in the evaluation stage:

**3.2 VOORSIENINGSKANAAL BESTUUR****3.2.1 Aanvraag en Verkryging****3.2.1.1 Adverteringsfase**

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

Die volgende mededingende tenders is tans in die adverteringsfase:

**3.2.1.2 Evaluering stadium:**

Die volgende mededingende tenders is tans in die evalueringsfase:

| BID NO     | DESCRIPTION / BESKRYWING                                                                                                                                                                                             | CLOSING DATE SLUITINGS DATUM | DATE TECHNICAL REPORT RECEIVED                                                                                                                         | RESPONSIBLE MANAGER |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 08/2/21/09 | Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area                                                                                              | 03-Dec-2024                  | 09-Apr-2025<br>BEC:<br>07-May-2025<br>29-May-2025<br>referred back                                                                                     | C Mackenzie         |
| 08/2/22/02 | Maintenance of Water Meters in The Witzenberg Area, Construction of Meter Boxes (New and Repair Vandalised)                                                                                                          | 27-Mar-2025                  | 05-May-2025<br>BEC: 05-Sep-2025                                                                                                                        | N Jacobs            |
| 08/2/22/09 | Supply, Upgrade And Replacement Of Sewer Networks In The Witzenberg Area                                                                                                                                             | 27-Mar-2025                  | 18-Aug-2025<br>BEC: 05-Sep-2025                                                                                                                        | N Jacobs            |
| 08/2/22/51 | Supply and delivery of polymer concrete manhole covers and frames, ductile iron manhole covers and frames, kerbing and channelling, concrete slabs and concrete bollards, concrete bricks and pavers and clay pavers | 28-Mar-2025                  | 14-Jul-2025                                                                                                                                            | E Lintnaar          |
| 08/2/22/55 | Construction of Community Library, N'duli, Ceres                                                                                                                                                                     | 14-Mar-2025                  | 15-Apr-2025<br>BEC 23-May-2025<br>29-May-2025<br>18-Jul-2025<br>referred back<br>08-Aug-2025<br>BAC 11-Aug-2025<br>TR: 19 Aug 2025<br>BEC: 05-Sep-2025 | J Stuurman          |
| 08/2/22/39 | Supply and delivery of new sewer pumps for Witzenberg Municipality                                                                                                                                                   | 10-Apr-2025                  | 05-May-2025<br>BEC 19-Jun-2005; 20-Jun-2025<br>referred back<br>TR:12-Aug-2025                                                                         | N Jacobs            |

| BID NO      | DESCRIPTION / BESKRYWING                                                                                                 | CLOSING DATE<br>SLUITINGS<br>DATUM | DATE<br>TECHNICAL<br>REPORT<br>RECEIVED | RESPONSIBLE<br>MANAGER |
|-------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------|-----------------------------------------|------------------------|
|             |                                                                                                                          |                                    | BEC: 05-Sep-2025                        |                        |
| 08/2/22/44  | Professional Services for Witzenberg Municipality                                                                        | 16-May-2025                        | 12&13-Aug-2025                          | E Lintnaar             |
| 08/2/22/36  | Supply And Installation Of Security Fencing At Various Municipal Sites Within Witzenberg Area For A Period Of 12 Months. | 30-May-2025                        | 18-Aug-2025                             | N Jacobs               |
| 08/2/22/48  | Supply And Delivery of Protective Clothing                                                                               | 04-Jul-2025                        | 31-Jul-2025                             | W Davids               |
| 08/2/22/95  | Hiring Of Trucks, Plant And Equipment For The Witzenberg Municipal Area                                                  | 18-Jul-2025                        | 11-Aug-2025                             | P Claasen              |
| 08/2/22/102 | Supply And Delivery Of Road Signs And Accessories                                                                        | 18-Jul-2025                        | 03-Sep-2025                             | E Lintnaar             |
| 08/2/22/81  | Supply, Delivery And Offloading Of Disposable Bags For Refuse Removal                                                    | 01-Jul-2025                        | 22-Jul-2025                             | P Claasen              |

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<br>SLUITINGS<br>DATUM | DATE TECHNICAL<br>REPORT<br>RECEIVED | RESPONSIBLE<br>MANAGER |
|------------|--------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------|------------------------|
| 08/2/22/82 | Supply And Delivery Of 770 Litre Wheelie Bins                                                    | 03-Jun-2025                        | 01-Aug-2025                          | P Claasen              |
| 08/2/23/08 | Supply, Delivery And Installation Of Vinyl Flooring At Witzenberg Municipal Offices              | 25-Jul-2025                        | 28-Aug-2025                          | C Stevens              |
| 08/2/22/97 | Supply And Delivery Of New Furniture And Electrical Appliances For Chalets At Pine Forest Resort | 12-Jun-2025                        | 19-Jun-2025                          | R Afrika               |
| 08/2/23/09 | SUPPLY AND DELIVERY OF FIREFIGHTING EQUIPMENT                                                    | 11-Aug-2025                        | 15-Aug-2025                          | A Lamprecht-Vertue     |
| 08/2/23/10 | Supply And Delivery Of Firefighting Foam                                                         | 11-Aug-2025                        | 15-Aug-2025                          | A Lamprecht-Vertue     |
| 08/2/23/11 | Supply And Delivery Of Line Marking Paint For Turf Sport Fields                                  | 29-Aug-2025                        | Awaiting                             | H Truter               |

### 3.2.1.3 Adjudication stage

The following competitives bid 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 /<br>SLUITINGS<br>DATUM | DATE OF BEC                | DATE OF BAC                  |
|------------|----------------------------------------------------------------------------------|--------------------------------------|----------------------------|------------------------------|
| 08/2/19/39 | Supply and delivery of electricity metering and related equipment (Line 11 & 13) | 18-Aug-2022                          | 16-Mar-2023<br>19-Oct-2023 | 15-May-2023<br>Referred back |

**3.2.1.4 Bids awarded**

The following bids were awarded by the Bid Adjudication Committee during the month of August 2025:

**3.2.1.4 Tenders toegeken**

Die volgende tenders was toegeken deur die Tender Toekenningskomitee gedurende Augustus 2025:

| Bid ref number | Date | Name of supplier | Brief description of services | Reason why award made | Estimated Value (incl. VAT) |
|----------------|------|------------------|-------------------------------|-----------------------|-----------------------------|
| <i>None</i>    |      |                  |                               |                       |                             |

The following bids were awarded by the Accounting Officer during the month of August 2025:

Die volgende tenders was toegeken deur die Rekenpligtige Beampte gedurende Augustus 2025:

| Bid ref number | Date       | Name of supplier | Brief description of services       | Reason why award made            | Estimated Value (incl. VAT) |
|----------------|------------|------------------|-------------------------------------|----------------------------------|-----------------------------|
| 08/2/22/17     | 29/08/2025 | Nedbank Limited  | Invitation for Long Term Borrowings | Bidder scored the highest points | R 31 174 817.00             |

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

The following bids were cancelled during August 2025:

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

Die volgende tenders was gekanselleer gedurende Augustus 2025:

| Bid ref number | Date        | Brief description of services                              | Reason why bid is cancelled |
|----------------|-------------|------------------------------------------------------------|-----------------------------|
| 08/2/22/71     | 11-Aug-2025 | Cash In Transit                                            | No Acceptable bids received |
| 08/2/22/72     | 07-Aug-2025 | Pruning Of Trees In Witzenberg Municipality                | No Acceptable bids received |
| 08/2/23/04     | 28-Aug-2025 | Supply And Delivery Of One Double Axle Transporter Trailer | No Acceptable bids received |

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

The following written price quotations were approved during the month of August 2025:

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

| Order number | Date       | Name of supplier                               | Brief description of services                                        | Reason why award made       | Amount                  | Official acting i.t.o sub delegation |
|--------------|------------|------------------------------------------------|----------------------------------------------------------------------|-----------------------------|-------------------------|--------------------------------------|
| 188765       | 01/08/2025 | Arina Wilson Language and Advertising Services | Render Translation Services from Eng-Afrikaans and Eng-Xhosa         | Lowest responsive quotation | R 18 000.00 (Incl. VAT) | Chief Financial Officer              |
| 188772       | 01/08/2025 | Sondlo and Knopp Advertising                   | Publish Notices: Various Vacancies                                   | Lowest responsive quotation | R 20 393.85 (Incl. VAT) | Chief Financial Officer              |
| 188978       | 14/08/2025 | Office Tech                                    | Office Furniture                                                     | Lowest responsive quotation | R 15 180.00 (Incl. VAT) | Chief Financial Officer              |
| 188992       | 15/08/2025 | A.M.A Transport                                | Transport Services: Ceres to Wellington for a week                   | Only responsive quotation   | R 9 000.00 (Incl. VAT)  | Chief Financial Officer              |
| 189001       | 18/08/2025 | Sarel Bester Engineers CC                      | Professional Engineering Services                                    | Only responsive quotation   | R 10 580.00 (Incl. VAT) | Chief Financial Officer              |
| 189063       | 20/08/2025 | Ezolimo Training & Supply                      | Training Services: First Aid Level 1 Training                        | Only responsive quotation   | R 7 994.80 (Incl. VAT)  | Chief Financial Officer              |
| 189087       | 21/08/2025 | Eric Taxi Transport Services                   | Transport Services: Ceres to Wellington for a week                   | Only responsive quotation   | R 5 000.00 (Incl. VAT)  | Chief Financial Officer              |
| 189088       | 21/08/2025 | Breeriver Training Development                 | Training Services: Digger loader Refresher Training                  | Only responsive quotation   | R 7 452.00 (Incl. VAT)  | Chief Financial Officer              |
| 189089       | 21/08/2025 | NOSA (Pty) Ltd                                 | Training Services: Samtrac Public Training                           | Only responsive quotation   | R 23 414.00 (Incl. VAT) | Chief Financial Officer              |
| 189090       | 21/08/2025 | Ezolimo Training & Supply                      | Training Services: Health & Safety Training for Managers             | Lowest responsive quotation | R 29 873.55 (Incl. VAT) | Chief Financial Officer              |
| 189095       | 22/08/2025 | Proband Africa                                 | Supply and Delivery of Embroidery Caps                               | Lowest responsive quotation | R 4 262.42 (Incl. VAT)  | Chief Financial Officer              |
| 189096       | 22/08/2025 | Brandability                                   | Supply and Delivery of Medals                                        | Lowest responsive quotation | R 7 988.82 (Incl. VAT)  | Chief Financial Officer              |
| 189100       | 22/08/2025 | R van der Ross Transport                       | Transport Services to Women Summit 28/08/2025                        | Lowest responsive quotation | R 3 750.00 (Incl. VAT)  | Chief Financial Officer              |
| 189101       | 22/08/2025 | Ezolimo Training & Supply                      | Training Services: Basic Fire Fighter Training NQF 1                 | Lowest responsive quotation | R 10 764.00 (Incl. VAT) | Chief Financial Officer              |
| 189117       | 26/08/2025 | Forms Media Independent                        | Supply and Delivery of Printed Warrant of Arrest forms               | Lowest responsive quotation | R 5 552.52 (Incl. VAT)  | Chief Financial Officer              |
| 189144       | 26/08/2025 | Eddie's Sound                                  | Supply Sound and Equipment: Women's Conference - Tulbagh             | Only responsive quotation   | R 4 650.00 (Incl. VAT)  | Chief Financial Officer              |
| 189180       | 28/08/2025 | Jafta Vervoerdienste BK                        | Transport Services to Women's Conference – Ceres to Tulbagh and back | Lowest responsive quotation | R 10 000.00 (Incl. VAT) | Chief Financial Officer              |

**3.2.1.7 Formele Geskrewe Prys Kwotasies**

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 August 2025:

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 Augustus 2025:

| Bid ref number | Date        | Name of supplier                                           | Brief description of services                                                                                 | Reason why award made  | Amount (Incl. VAT) | Official acting i.t.o sub delegation |
|----------------|-------------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------|--------------------|--------------------------------------|
| 08/2/22/94     | 27-Aug-2028 | Cruzline Projects (Pty) Ltd                                | The Construction And Paving Of Platforms Designated For Informal Trader Stalls, Op Die Berg                   | Only responsive bidder | R 194 999.75       | HJ Kritzinger                        |
| 08/2/23/31     | 26-08-2025  | Pietersen & Burns Investments (Pty) Ltd t/a Kings Catering | Provision Of Catering Services For Witzenberg Municipality's Women's Conference At Tulbagh Town Hall, Tulbagh | Only responsive bidder | R 74 175.00        | M Mpeluza                            |

**3.2.1.8 Appeals**

The following were lodged or dealt with by the Accounting Officer during the month of August 2025:

**3.2.1.8 Appèlle**

Die volgende is ontvang of was hanteer deur die Rekenpligtige beamppte gedurende Augustus 2025:

| Bid ref number | Date of appeal | Name of supplier that bid was awarded to | Brief description of services               | Status       | Amount (Incl. VAT) | Appellant                                         | Reason for Appeal |
|----------------|----------------|------------------------------------------|---------------------------------------------|--------------|--------------------|---------------------------------------------------|-------------------|
| 08/2/21/16     | 06-Aug-2025    | Various (Clusters)                       | SUPPLY AND DELIVERY OF ELECTRICAL EQUIPMENT | Under Review | Various (Clusters) | Siyphambili Electrical and Industrial Supplies CC | Various           |

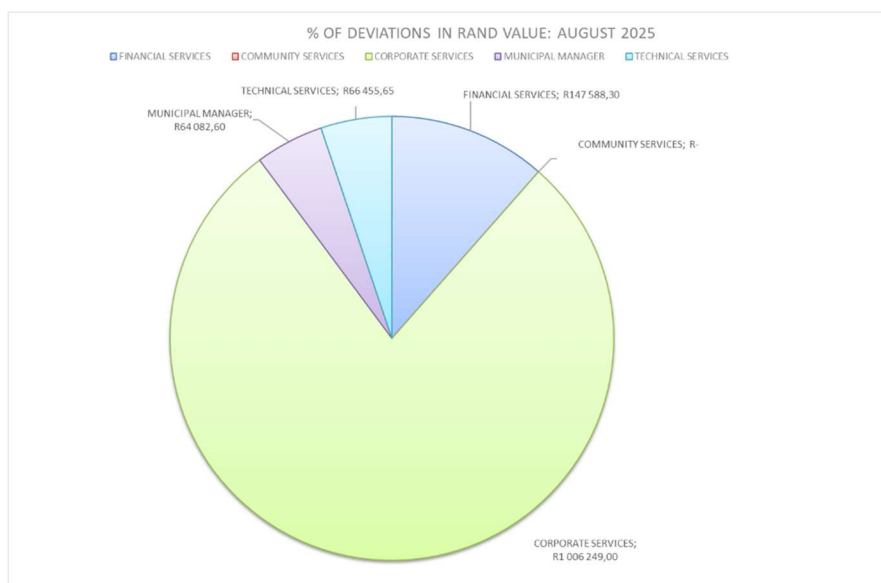
**3.2.1.9 Deviations****3.2.1.9 Afwykings**

The following table indicates the Deviations approved by the Accounting Officer for the month of August 2025:

Die volgende tabel bevat die goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Augustus 2025.

| Date      | Name of supplier                                   | Description of goods and services                                  | Reason for deviation | Order number | AMOUNT R   |
|-----------|----------------------------------------------------|--------------------------------------------------------------------|----------------------|--------------|------------|
| 01-Aug-25 | The South African Institution of Civil Engineering | Membership Fees: M Pieterse                                        | Single supplier      | 188771       | 3 975,00   |
| 06-Aug-25 | Witzenberg Herald                                  | Publish Notice: 2025/2026 Adjustment budget                        | Impractical          | 188836       | 3 960,00   |
| 08-Aug-25 | Riding & Watt                                      | Subdivision and rezoning: Portion 45 of Farm 368 Twee Fonteinen    | Impractical          | 188891       | 32 706,65  |
| 08-Aug-25 | Riding & Watt                                      | Amendment to unregistered Erven in Schoonvlei                      | Impractical          | 188896       | 28 735,95  |
| 08-Aug-25 | Witzenberg Herald                                  | Publish Notice: IDP & Budget process plan                          | Impractical          | 188898       | 2 640,00   |
| 14-Aug-25 | Witzenberg Herald                                  | Public Notice: Sale of portion of Erf 496, Wolseley BID 08/2/23/17 | Single supplier      | 188965       | 4 752,00   |
| 14-Aug-25 | Witzenberg Herald                                  | Public Notice: Rescheduling of Council meeting                     | Single supplier      | 188968       | 2 112,00   |
| 26-Aug-25 | Cape Diggers CC                                    | Repair works to digger loaders                                     | Impractical          | 189137       | 62 480,65  |
| 27-Aug-25 | Witzenberg Herald                                  | Public Notice: Clean Audit achievement 2023/2024                   | Single supplier      | 189156       | 14 900,00  |
| 27-Aug-25 | Witzenberg Herald                                  | Public Notice: Municipal Projects                                  | Single supplier      | 189158       | 14 900,00  |
| 27-Aug-25 | WRFM                                               | Radio advertising and live radio interviews for 6 Months           | Single supplier      | 189159       | 29 250,00  |
| 28-Aug-25 | Fidelity Cash Solutions                            | Cash in Transit services                                           | Impractical          | 189171       | 138 876,30 |
| 28-Aug-25 | Witzenberg Sekuriteits Forum (PTY) Ltd             | Provision, Maintenance and Monitoring of CCTV cameras              | Impractical          | 189178       | 945 087,00 |

| MONTH / MAAND | DEVIATION AMOUNT<br>AFWYKING BEDRAG | TOTAL VALUE OF ORDERS<br>ISSUED<br>TOTALE WAARDE VAN<br>BESTELLINGS UITGEREIK | % DEVIATIONS<br>OF TOTAL ORDERS ISSUED<br>% AFWYKINGS VAN TOTALE<br>BESTELLINGS UITGEREIK |
|---------------|-------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| Jun 2025      | R 266 038                           | R 32 153 203                                                                  | 0.82%                                                                                     |
| Jul 2025      | R 830 074                           | R 44 898 812                                                                  | 1.85%                                                                                     |
| AUG 2025      | R 1 284 375                         | R 55 364 514                                                                  | 2.32%                                                                                     |

**DEVIATIONS PER DIRECTORATE:****Logistics**

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

**Logistieke**

Die tabel hieronder bevat 'n hoë vlak opsomming van inligting rakende die magasyn (stoor):

| MONTH                                     | June 2025       | July 2025       | Aug 2025        |
|-------------------------------------------|-----------------|-----------------|-----------------|
| Value of inventory at hand                | R 16 337 600.69 | R 15 573 801.53 | R 17 549 943.38 |
| Turnover rate of total value of inventory | 0.87            | 0.91            | 0.82            |
| Date of latest stores reconciliation      | 31 Aug 2025     |                 |                 |
| Date of last stock count                  | 25 Jun 2025     |                 |                 |
| Date of next stock count                  | 23 Sep 2025     |                 |                 |

**Percentage spent on Capital Expenditure for the period ended: 31 August 2025**

|                   | <b>Financial<br/>Services</b> | <b>Corporate<br/>Services</b> | <b>Community<br/>Services</b> | <b>Municipal<br/>Manager</b> | <b>Technical<br/>Services</b> | <b>Total</b>  |
|-------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|---------------|
| <b>Budget</b>     | 50,000                        | 1,670,000                     | 21,061,831                    | 64,000                       | 62,113,111                    | 84,958,942    |
| <b>Actual</b>     | -                             | -                             | 19,748                        | -                            | 2,131,491                     | 2,151,239     |
| <b>Percentage</b> | <b>0.00%</b>                  | <b>0.00%</b>                  | <b>0.09%</b>                  | <b>0.00%</b>                 | <b>3.43%</b>                  | <b>2.53%</b>  |
|                   |                               |                               |                               |                              |                               |               |
| Orders            | 2,221                         | 15,430                        | 1,435,971                     | 13,200                       | 20,970,816                    | 22,437,638    |
|                   | <b>4.44%</b>                  | <b>0.92%</b>                  | <b>6.91%</b>                  | <b>20.63%</b>                | <b>37.19%</b>                 | <b>28.94%</b> |

HJ Kritzinger  
CFO

Date  
01/09/2025

Signature: \_\_\_\_\_



**Percentage spent on Preventative and corrective planned Maintenance**  
**Expenditure for the period ended: 31 August 2025**

|              | Financial<br>Services | Corporate<br>Services | Community<br>Services | Technical<br>Services | Total      |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|
| Total Budget | -                     | 194,573               | 703,515               | 10,771,292            | 11,669,380 |
| Total Actual | -                     | 70,515                | 38,604                | 407,193               | 516,311    |
| Percentage   |                       | 36.24%                | 5.49%                 | 3.78%                 | 4.42%      |
| Orders       | -                     | 4,676                 | 64,109                | 4,051,660             | 4,120,446  |
|              |                       | 38.64%                | 14.60%                | 41.40%                | 39.73%     |

HJ Kritzinger  
CFO

Date  
01/09/2025

Signature: \_\_\_\_\_

## Cash Flow Forecast

### Current commitments against cash

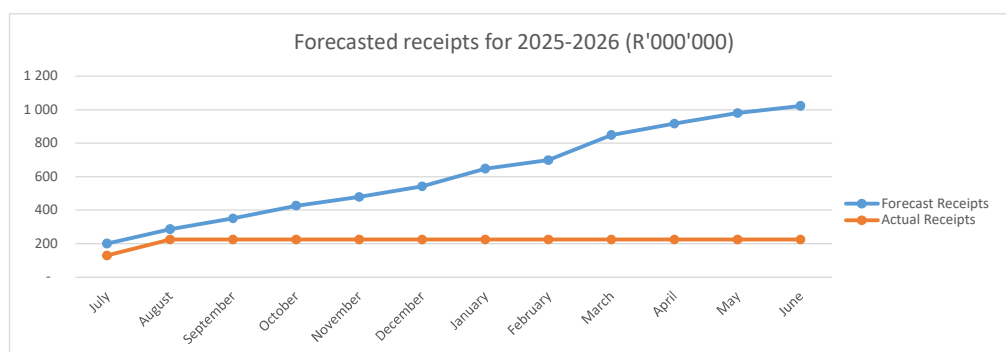
|                                     |                     |
|-------------------------------------|---------------------|
| Cash Book Balance plus Investments  | R 245 402 519       |
| Total Commitments                   | (R161 853 780)      |
| Unspent Grants                      | (R12 614 783)       |
| Eskom Account                       | (R49 550 901)       |
| Consumer Deposits                   | (R9 382 100)        |
| Provision for Rehabilitation        | (R20 071 127)       |
| Working Capital Requirement         | (R17 558 940)       |
| Payables & Accruals                 | (R14 452 769)       |
| Provision Current Employee Benefits | (R38 223 159)       |
| Uncommitted Cash Balance            | <b>R 83 548 738</b> |

### The estimated cost coverage ratio is as follow

#### Current

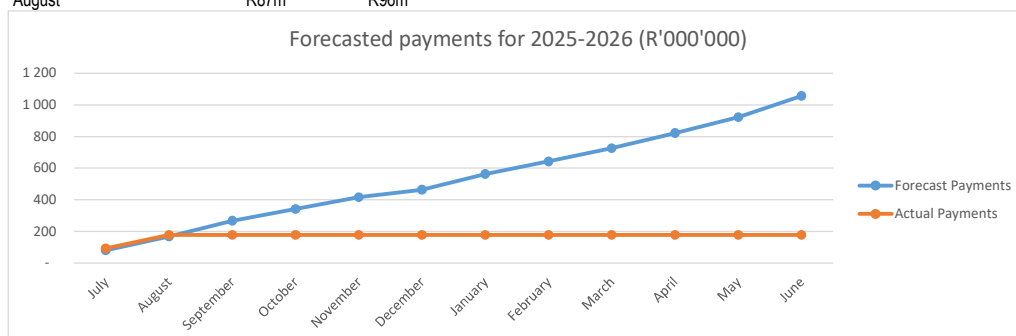
|                                        |               |
|----------------------------------------|---------------|
| Cash and Cash Equivalents              | R 245 402 519 |
| Less Unspent Grants                    | R 12 614 783  |
| Estimated Average fixed cost per month | R 77 717 392  |
| Ratio                                  | 3,00          |

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



It is estimated that cash receipts will amount to R1039 m for the 2025-2026 Financial Year  
The performance of actual receipts against projected receipts for the month can be summarised as follow

| Month  | Projected Receipts | Actual Receipts |
|--------|--------------------|-----------------|
| July   | R200m              | R129m           |
| August | R87m               | R96m            |



It is estimated that cash payments will amount to R1032 m for the 2025-2026 Financial Year  
The performance of actual payments against projected payments for the month can be summarised as follow

| Month  | Projected Payments | Actual payments |
|--------|--------------------|-----------------|
| July   | R81m               | R93m            |
| August | R87m               | R85m            |

## Witzenberg Grant Allocation Report

| Operational Grant Detail                         | As per DoRA<br>Original Budget | Actual Receipt    | Outstanding<br>Grant | Operational<br>Expenditure<br>Budget | Actual<br>Expenditure | Revenue<br>Recognised |
|--------------------------------------------------|--------------------------------|-------------------|----------------------|--------------------------------------|-----------------------|-----------------------|
| Equitable Share                                  | 156 647 000                    | 65 270 000        | 91 377 000           | -                                    | -                     | -                     |
| Dutch Government (orio Project)                  | -                              | -                 | -                    | 703 895                              | 608 960               | -                     |
| Expanded Public Works Programme Integrated Grant | 2 272 000                      | 568 000           | 1 704 000            | 2 246 174                            | 451 049               | 351 888               |
| Local Government Financial Management Grant      | 1 700 000                      | 1 700 000         | -                    | 1 566 957                            | 586 896               | 664 336               |
| Opex Prov Library                                | 11 048 000                     | 3 684 000         | 7 364 000            | 11 185 611                           | 1 883 839             | -                     |
| Opex Prov Cdw                                    | 132 000                        | -                 | 132 000              | 114 783                              | -                     | -                     |
| Opex Prov Housing Isupg                          | 2 147 000                      | -                 | 2 147 000            | 1 866 957                            | -                     | -                     |
| Nedbank                                          | -                              | -                 | -                    | 1 447 185                            | 50 980                | -                     |
| A-z Projects                                     | -                              | 677 000           | - 677 000            | 1 554 000                            | 41 452                | -                     |
| Opex Prov Title Deeds Restoration                | 530 000                        | -                 | 530 000              | 460 870                              | -                     | -                     |
| Opex Prov Main Roads                             | 130 000                        | -                 | 130 000              | 113 043                              | -                     | -                     |
| Opex Prov Rsep                                   | 1 000 000                      | -                 | 1 000 000            | 869 565                              | -                     | -                     |
| Opex Prov Thusong                                | 150 000                        | -                 | 150 000              | 130 435                              | -                     | -                     |
| Opex District Capacity Building Mentorship       | -                              | -                 | -                    | 100 000                              | -                     | -                     |
|                                                  | <b>175 756 000</b>             | <b>71 899 000</b> | <b>103 857 000</b>   | <b>22 359 475</b>                    | <b>3 623 175</b>      | <b>1 016 224</b>      |

| Capital Grant Detail                               | As per DoRA<br>Original Budget | Actual Receipt   | Outstanding<br>Grant | Capital<br>Expenditure<br>Budget | Actual<br>Expenditure | Actual<br>Revenue |
|----------------------------------------------------|--------------------------------|------------------|----------------------|----------------------------------|-----------------------|-------------------|
| Capex Prov Fire                                    | 1 000 000                      | 957 228          | 42 772               | 869 565                          | -                     | -                 |
| Municipal Infrastructure Grant                     | 26 770 000                     | 3 645 000        | 23 125 000           | 22 408 695                       | 798 911               | 119 837           |
| Orio Dutch Funding                                 | -                              | -                | -                    | 300 000                          | -                     | -                 |
| Capex Prov Sport And Recreation                    | 957 000                        | -                | 957 000              | 832 174                          | -                     | -                 |
| Capex District                                     | -                              | -                | -                    | 185 000                          | -                     | -                 |
| Sustainable Energy Africa Perdekraal Wind Farm     | -                              | -                | -                    | 1 939 130                        | -                     | -                 |
| Energy Efficiency And Demand Side Management Grant | 4 000 000                      | 1 800 000        | 2 200 000            | 3 478 261                        | -                     | -                 |
|                                                    | <b>32 727 000</b>              | <b>6 402 228</b> | <b>26 324 772</b>    | <b>30 012 825</b>                | <b>798 911</b>        | <b>119 837</b>    |

| Total Grants            | As per DoRA<br>Original Budget | Actual Receipt    | Outstanding<br>Grant | Expenditure<br>Budget | Actual<br>Expenditure | Actual<br>Revenue |
|-------------------------|--------------------------------|-------------------|----------------------|-----------------------|-----------------------|-------------------|
| Total Provincial Grants | 17 094 000                     | 4 641 228         | 12 452 772           | 16 443 003            | 1 883 839             | -                 |
| Total National Grants   | 191 389 000                    | 72 983 000        | 118 406 000          | 29 700 087            | 1 836 856             | 1 136 061         |
| Total District Grants   | -                              | -                 | -                    | 285 000               | -                     | -                 |
| Total Other Grants      | -                              | 677 000           | - 677 000            | 5 944 210             | 701 391               | -                 |
|                         | <b>208 483 000</b>             | <b>78 301 228</b> | <b>130 181 772</b>   | <b>52 372 300</b>     | <b>4 422 086</b>      | <b>1 136 061</b>  |

Based on the reliance the municipality is placing on its internal control system, the municipality can confirm that the Grant Allocations was spent in terms of the conditions applicable to each grant (Ref: Section 12 of DORA Act)

**Insurance Report -August 2025****Aging of Insurance Claims**

| Type of Claim        | 30 days or Less | More than 30 days | 60 days or more | More than 120 Days | Total |
|----------------------|-----------------|-------------------|-----------------|--------------------|-------|
| Property Loss/damage | 0               | 0                 | 1               | 1                  | 2     |
| Motor Accident       | 3               | 0                 | 0               | 7                  | 10    |
| Public Liability     | 0               | 0                 | 2               | 14                 | 16    |
| Glass                | 0               | 0                 | 0               | 0                  | 0     |
| Money loss           | 0               | 0                 | 0               | 0                  | 0     |
|                      | 3               | 0                 | 3               | 22                 | 28    |

**High Value Third Party Claims**

| Claim Description                                                               | Value       |
|---------------------------------------------------------------------------------|-------------|
| Third Party fell on pavement after stepping into hole covered by grass          | R 585,766   |
| Third party stepped into hole of manhole cover on c/o Friesland & Delta Street, | R 628,370   |
| Third Party Fell into an open manhole,corner Rooiels Avenue and Karee           | R 2,551,000 |
| Haywood R Elec Serv. (Five YO Boy burned at Pumpstation)                        | R 1,210,000 |
| Third party injury after fall on pavement                                       | R 1,498,240 |
| Third party vehicle damaged after collision with municipal vehicle              | R 77,184    |

**High Value Property Loss/Damage and Motor Accident Claims**

None

**Claims Movement for the Month : August**

|                 | Property Loss/damage | Motor Accident | Public Liability | Glass | Money loss |
|-----------------|----------------------|----------------|------------------|-------|------------|
| Opening Balance | 3                    | 10             | 18               | 0     | 0          |
| New Claims      | 0                    | 0              | 1                | 0     | 0          |
| Claims Closed   | 1                    | 0              | 3                | 0     | 0          |
| Closing Balance | 2                    | 10             | 16               | 0     | 0          |

**OVERTIME & STANDBY REPORT AUGUST 2025**

| OVERTIME                       | YTD 2025/26      | YTD vs Budget % | Adjusted Budget   | Original Budget   | Projected         | Projected Saving / (Shortfall) | Actual 2024/25    |
|--------------------------------|------------------|-----------------|-------------------|-------------------|-------------------|--------------------------------|-------------------|
| Administration                 | 1,148            | 6.7%            | 17,246            | 17,246            | 6,890             | 10,356                         | 14,215            |
| Cemetries                      | 53,415           | 22.0%           | 243,190           | 243,190           | 320,489           | -77,299                        | 315,472           |
| Community Halls And Facilities | 57,598           | 12.0%           | 479,436           | 479,436           | 345,587           | 133,849                        | 288,903           |
| Council Cost                   | 0                |                 | 0                 | 0                 | 0                 | 0                              | 0                 |
| Electricity*                   | 400,707          | 11.1%           | 3,595,873         | 3,595,873         | 2,404,245         | 1,191,628                      | 1,964,650         |
| Enviromental Protection        | 0                |                 | 0                 | 0                 | 0                 | 0                              | 0                 |
| Fire Protection Sevices        | 740              | 1.8%            | 41,148            | 41,148            | 4,439             | 36,709                         | 348,984           |
| Housing: Administration        | 11,079           | 295.6%          | 3,748             | 3,748             | 66,477            | -62,729                        | 19,009            |
| Human Resources                | 0                |                 | 0                 | 0                 | 0                 | 0                              | 1,874             |
| IDP                            | 0                | 0.0%            | 8,651             | 8,651             | 0                 | 8,651                          | 7,767             |
| 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     | 20,776           | 13.2%           | 156,807           | 156,807           | 124,654           | 32,153                         | 504,608           |
| Mechanical Workshop            | 46,129           | 10.3%           | 445,851           | 445,851           | 276,776           | 169,075                        | 332,312           |
| Parks                          | 46,742           | 14.9%           | 313,306           | 313,306           | 280,452           | 32,854                         | 291,408           |
| Performance Management         | 0                |                 | 0                 | 0                 | 0                 | 0                              | 0                 |
| Pine Forest*                   | 109,594          | 11.2%           | 976,962           | 976,962           | 657,564           | 319,398                        | 766,155           |
| Project Management             | 0                |                 | 0                 | 0                 | 0                 | 0                              | 0                 |
| Property & Legal Services      | 0                |                 | 0                 | 0                 | 0                 | 0                              | 0                 |
| Public Toilets                 | 28,569           | 17.3%           | 165,277           | 165,277           | 171,417           | -6,140                         | 157,084           |
| Recreational Land              | 68,073           | 17.8%           | 382,298           | 382,298           | 408,441           | -26,143                        | 380,433           |
| Roads                          | 22,787           | 5.0%            | 458,489           | 458,489           | 136,722           | 321,767                        | 229,067           |
| Sewerage                       | 428,712          | 10.0%           | 4,308,424         | 4,308,424         | 2,572,273         | 1,736,151                      | 2,664,482         |
| Social & Welfare Services      | 4,253            | 58.3%           | 7,292             | 7,292             | 25,521            | -18,229                        | 6,506             |
| Solid Waste*                   | 401,947          | 12.4%           | 3,235,992         | 3,235,992         | 2,411,685         | 824,307                        | 2,375,547         |
| Stormwater Management          | 43,486           | 11.8%           | 369,350           | 369,350           | 260,915           | 108,435                        | 181,148           |
| Supply Chain Management        | 52,245           | 33.5%           | 155,840           | 155,840           | 313,473           | -157,633                       | 137,749           |
| Swimming Pools                 | 4,735            | 3.7%            | 126,971           | 126,971           | 28,408            | 98,563                         | 138,874           |
| Thusong Centre                 | 0                |                 | 0                 | 0                 | 0                 | 0                              | 0                 |
| Town Secretary                 | 361              | 90.1%           | 401               | 401               | 2,169             | -1,768                         | 2,823             |
| Traffic                        | 883,245          | 14.1%           | 6,277,091         | 6,277,091         | 5,299,469         | 977,622                        | 5,331,375         |
| Treasury*                      | 46,080           | 15.5%           | 298,016           | 298,016           | 276,482           | 21,534                         | 177,981           |
| Vehicle Licensing & Testing    | 81,389           | 17.2%           | 472,095           | 472,095           | 488,337           | -16,242                        | 511,659           |
| Water Distribution             | 305,998          | 8.8%            | 3,481,686         | 3,481,686         | 1,835,985         | 1,645,701                      | 2,014,678         |
| <b>TOTAL OVERTIME</b>          | <b>3,119,811</b> | <b>12.0%</b>    | <b>26,025,793</b> | <b>26,025,793</b> | <b>18,718,867</b> | <b>7,306,926</b>               | <b>19,164,764</b> |

| STANDBY                        | YTD 2025/26      | YTD vs Budget % | Adjusted Budget  | Original Budget  | Projected        | Projected Saving / (Shortfall) | Actual 2024/25   |
|--------------------------------|------------------|-----------------|------------------|------------------|------------------|--------------------------------|------------------|
| Administration                 | 4,053            | 22.2%           | 18,235           | 18,235           | 24,316           | -6,081                         | 22,894           |
| Cemetries                      | 29,041           | 21.3%           | 136,593          | 136,593          | 174,249          | -37,656                        | 138,902          |
| Community Halls And Facilities | 21,882           | 11.2%           | 196,080          | 196,080          | 131,292          | 64,788                         | 117,100          |
| Council Cost                   | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Electricity*                   | 114,000          | 15.4%           | 741,060          | 741,060          | 684,000          | 57,060                         | 505,203          |
| Enviromental Protection        | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Fire Protection Sevices        | 176,648          | 12.9%           | 1,373,285        | 1,373,285        | 1,059,886        | 313,399                        | 811,816          |
| Housing: Administration        | 3,064            | 9.8%            | 31,236           | 31,236           | 18,385           | 12,851                         | 23,720           |
| Human Resources                | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| IDP                            | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Information Tecnology          | 10,396           | 12.4%           | 83,747           | 83,747           | 62,376           | 21,371                         | 58,034           |
| 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                          | 5,034            |
| Marketing & Communications     | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Mechanical Workshop            | 24,554           | 12.1%           | 202,257          | 202,257          | 147,321          | 54,936                         | 156,738          |
| Parks                          | 39,854           | 13.4%           | 297,857          | 297,857          | 239,126          | 58,731                         | 210,313          |
| Performance Management         | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Pine Forest*                   | 27,768           | 16.1%           | 172,657          | 172,657          | 166,605          | 6,052                          | 183,805          |
| 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              | 42,535           | 15.3%           | 278,048          | 278,048          | 255,211          | 22,837                         | 222,512          |
| Roads                          | 30,597           | 6.4%            | 478,971          | 478,971          | 183,583          | 295,388                        | 258,866          |
| Sewerage                       | 134,870          | 15.4%           | 872,955          | 872,955          | 809,218          | 63,737                         | 692,795          |
| Social & Welfare Services      | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Solid Waste*                   | 9,272            | 5.1%            | 181,433          | 181,433          | 55,634           | 125,799                        | 73,987           |
| Stormwater Management          | 37,267           | 11.9%           | 314,129          | 314,129          | 223,601          | 90,528                         | 174,282          |
| Supply Chain Management        | 9,693            | 12.2%           | 79,612           | 79,612           | 58,159           | 21,453                         | 55,087           |
| Swimming Pools                 | 1,051            | 7.8%            | 13,512           | 13,512           | 6,304            | 7,208                          | 13,533           |
| Thusong Centre                 | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Town Secretary                 | 0                |                 | 0                | 0                | 0                | 0                              | 0                |
| Traffic                        | 287,052          | 14.2%           | 2,020,729        | 2,020,729        | 1,722,309        | 298,420                        | 1,726,907        |
| Treasury*                      | 13,073           | 14.7%           | 88,662           | 88,662           | 78,441           | 10,221                         | 62,293           |
| Vehicle Licensing & Testing    | 26,732           | 12.0%           | 222,668          | 222,668          | 160,395          | 62,273                         | 176,850          |
| Water Distribution             | 83,103           | 11.6%           | 717,552          | 717,552          | 498,615          | 218,937                        | 550,251          |
| <b>TOTAL STANDBY</b>           | <b>1,126,504</b> | <b>13.2%</b>    | <b>8,526,200</b> | <b>8,526,200</b> | <b>6,759,026</b> | <b>1,767,174</b>               | <b>6,240,925</b> |



## QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of August 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

**Municipal Manager of WITZENBERG MUNICIPALITY**

Signature:

Date: