Monthly Budget Statement Report Section 71 for September 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.

<u>Glossary (Continued)</u>

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

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

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

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

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

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

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

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

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.

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

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

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

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

A MAYOR'S REPORT

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

The monthly billing was also done as scheduled and during this process 21 007 accounts amounting to R54.2 million was printed and distributed to consumers. The prepaid electricity sales amounted to R7.85 million in comparison to sales of R7.22 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 2.350 million in comparison to the prior month figure of R 2.466millon

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 82% in comparison to a rate of 64% 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 September 2025 an amount of R 771 633 was recovered on this basis.

The municipality issued orders to the value of R 32.7 million of which R 401 262 was in terms of deviations.

The municipality currently has R132 million in its primary bank account with R100 milion in investments. The bank balance at the end of the previous month was R95 million with R150 milion in investments.The delcine in cash is primarily due to the increase in capital expenditure

The calculated cost coverage ratio of the municipality as at the end of September 2025 is 2,82 months.

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 21 007 rekeninge ten bedrae van R54.2 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R7.85 miljoen en was R7.22 miljoen vir dieselfde maand gedurende die vorige finansiele jaar.

Die deernis subsidies vir die maand beloop R 2.350 miljoen in vergelyking met die vorige maand syfer van R 2.466 miljoen.

Die opgehoopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 82% in vergelyking met 64% vir dieselfde maand in die vorige finansiele jaar.

As 'n addisionele kredietbeheer meganisme is 'n aftrekking van 30% op alle voorafbetaalde kragaankope ten opsigte van agterstallige skuld vanaf 20 Desember 2023 geimplementeer. Vir die maand van September 2025 is 'n bedrag van R 771 633 op hierdie wyse ingevorder.

Bestellings ter waarde van R 32.7 miljoen uitgereik, waarvan R 401 262 ten opsigte van afwykings is.

Die munisipaliteit het R132 miljoen in die primêre bankrekening met R100 miljoen beleggings. Die bankbalans aan die einde van die vorige maand was R 95 miljoen met R150 miljoen in beleggings.
Die afname in kontant kan toegeskryf aan verhoging in kapitale spandering

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van September 2025 is 2,82 maande.

B RECOMMENDATION

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

B AANBEVELING

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

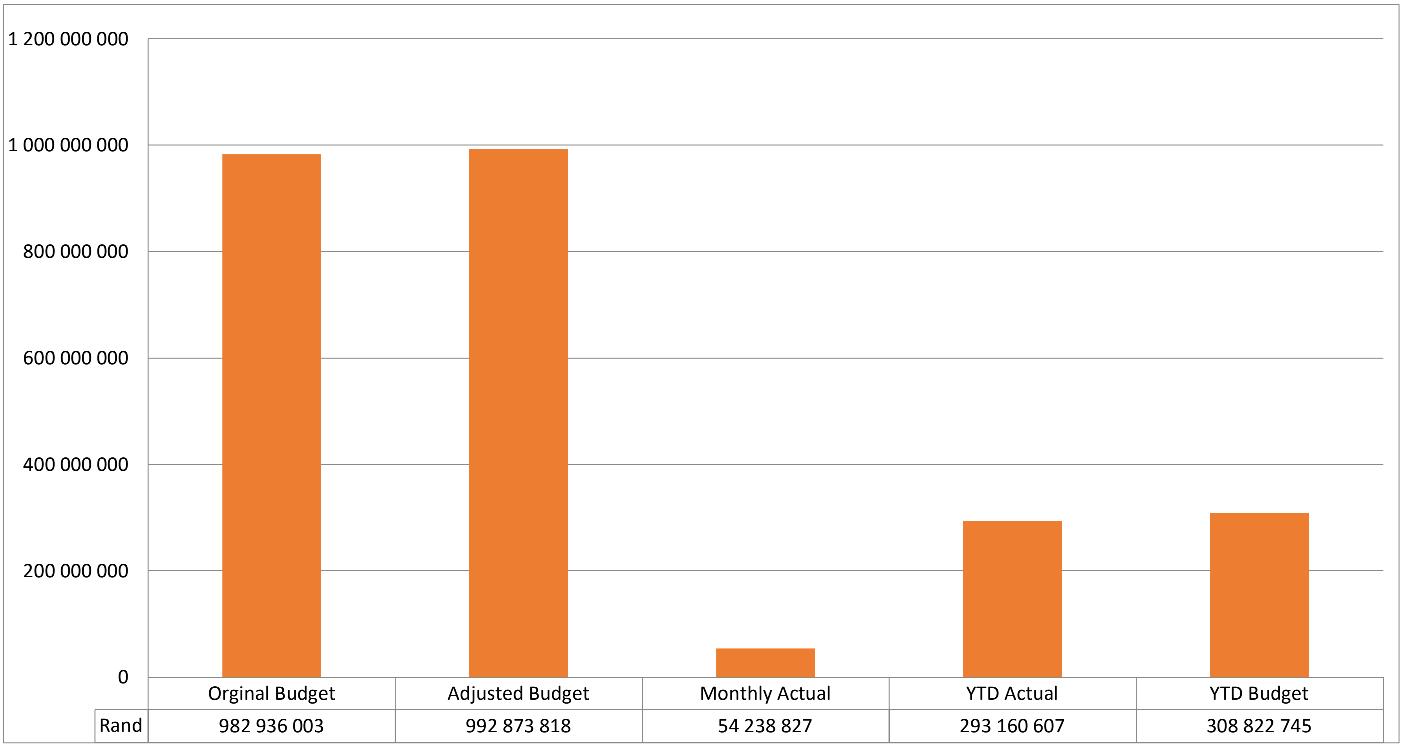
C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiele inligting:

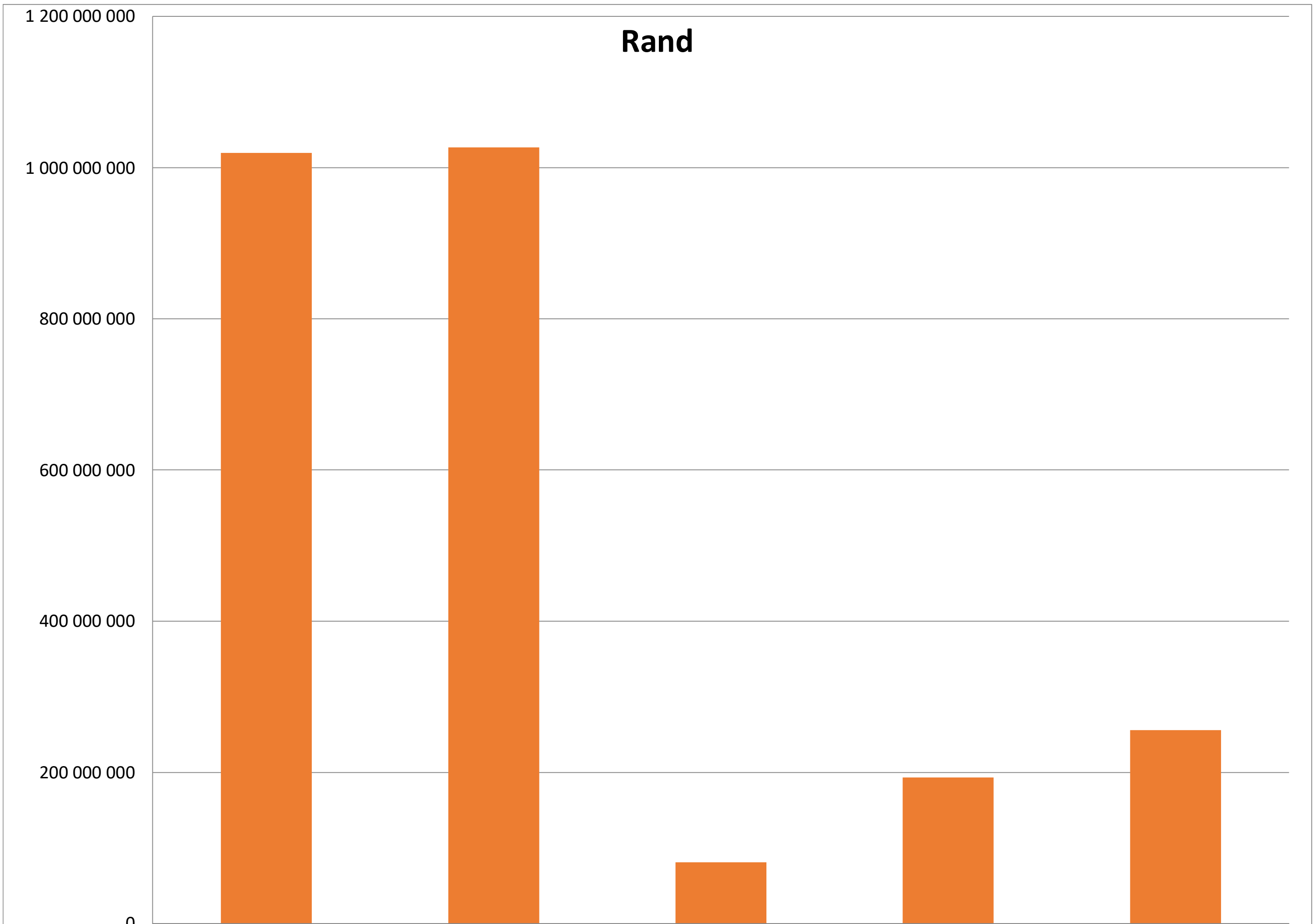
TOTAL OPERATIONAL REVENUE



For the period 1 July 2025 to 30 September 2025, 29.53% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 30 September 2025, is 29.53% van die begrote operasionele inkomste gehef.

TOTAL OPERATIONAL EXPENDITURE



	Orginal Budget	Adjusted Budget	Monthly Actual	YTD Actual	YTD Budget
Rand	1 019 335 308	1 026 626 206	80 939 116	193 399 848	256 228 845

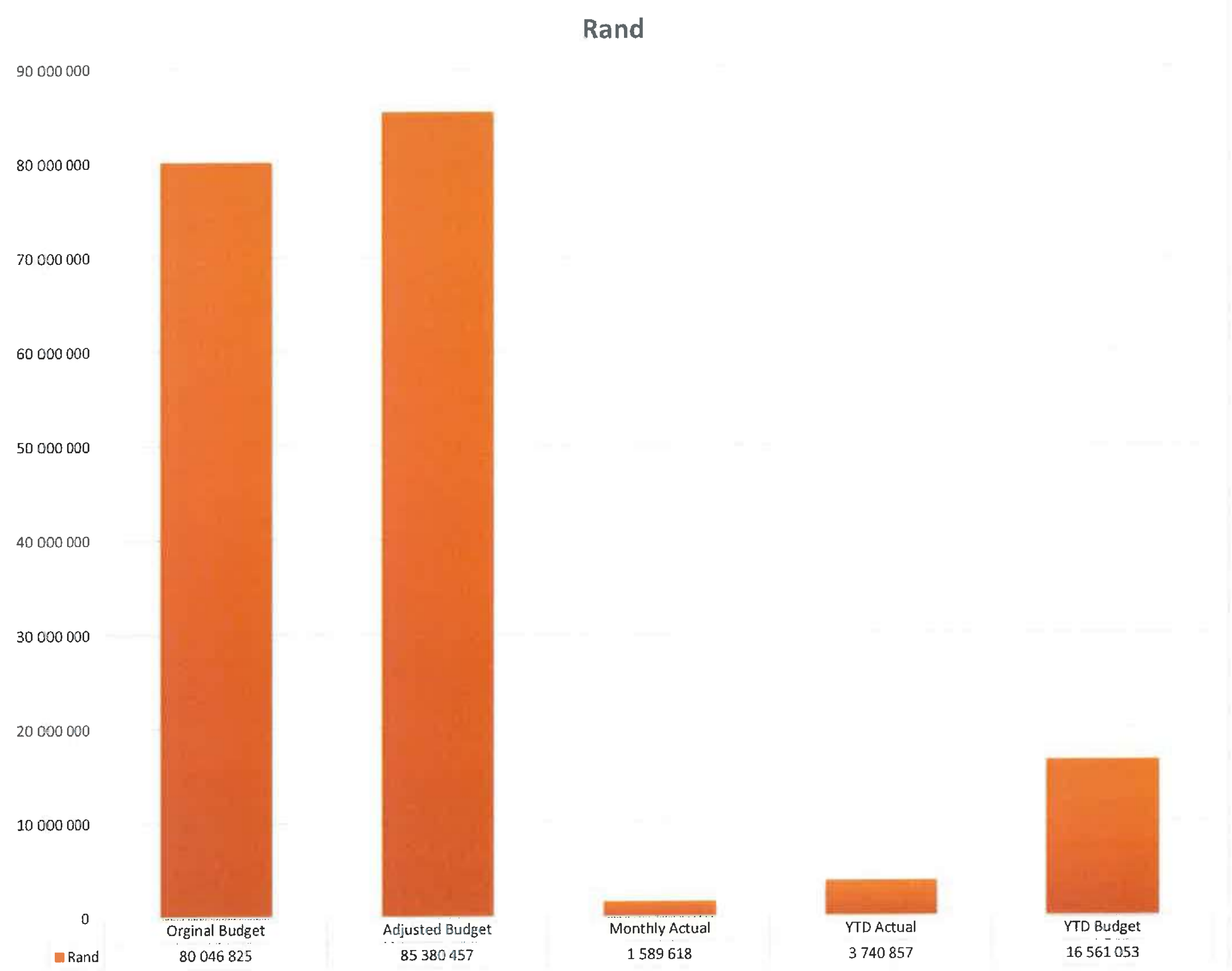
For the period 1 July 2025 to 30 September 2025, 18.84% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 30 September 2025, is 18.84% van die begrote operasionele uitgawes aangegaan.

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

CAPITAL EXPENDITURE



For the period 1 July 2025 to 30 September 2025, 4.38% of the budgeted capital expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 30 September 2025, is 4.38% van die begrote kapitale uitgawes aangegaan.

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

COUNCILLOR TE ABRAHAMS
EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M03 September

Description	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
Financial Performance								%	
Property rates	107 320	120 291	120 291	6 158	61 136	64 933	(3 797)	-6%	120 291
Service charges	508 072	586 957	586 957	47 812	153 551	173 503	(19 952)	-11%	586 957
Investment revenue	18 758	23 567	23 567	1 286	4 937	5 892	(955)	-16%	23 567
Transfers and subsidies - Operational	150 058	182 230	190 696	539	66 747	46 779	19 968	43%	190 696
Other own revenue	118 278	69 891	71 363	(1 556)	6 789	17 716	(10 927)	-62%	71 363
Total Revenue (excluding capital transfers and contributions)	902 486	982 936	992 874	54 239	293 161	308 823	(15 662)	-5%	992 874
Employee costs	269 855	309 360	308 881	23 264	69 420	77 043	(7 622)	-10%	308 881
Remuneration of Councillors	12 315	13 228	13 228	990	3 001	3 307	(306)	-9%	13 228
Depreciation and amortisation	39 426	34 090	34 090	–	0	8 523	(8 522)	-100%	34 090
Interest	7 847	10 742	10 742	–	–	2 685	(2 685)	-100%	10 742
Inventory consumed and bulk purchases	415 900	424 390	422 207	45 490	94 501	105 502	(11 001)	-10%	422 207
Transfers and subsidies	4 633	4 931	14 718	–	205	3 679	(3 474)	-94%	14 718
Other expenditure	195 685	222 593	222 760	11 196	26 272	55 490	(29 218)	-53%	222 760
Total Expenditure	945 661	1 019 335	1 026 626	80 939	193 400	256 229	(62 829)	-25%	1 026 626
Surplus/(Deficit)	(43 175)	(36 399)	(33 752)	(26 700)	99 761	52 594	47 167	90%	(33 752)
Transfers and subsidies - capital (monetary allocations)	40 834	27 535	27 535	(8)	(8)	6 591	(6 600)	-100%	27 535
Transfers and subsidies - capital (in-kind)	1 458	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(883)	(8 865)	(6 218)	(26 709)	99 752	59 185	40 567	69%	(6 218)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(883)	(8 865)	(6 218)	(26 709)	99 752	59 185	40 567	69%	(6 218)
Capital expenditure & funds sources									
Capital expenditure	82 874	75 047	73 424	1 590	3 741	13 572	(9 831)	-72%	73 424
Capital transfers recognised	40 721	30 013	30 013	112	911	6 160	(5 249)	-85%	30 013
Borrowing	7 807	15 000	16 303	1 170	1 398	–	1 398		16 303
Internally generated funds	28 591	35 034	39 065	308	1 432	10 401	(8 969)	-86%	39 065
Total sources of capital funds	77 119	80 047	85 380	1 590	3 741	16 561	(12 820)	-77%	85 380
Financial position									
Total current assets	361 147	293 805	300 157		450 329				300 157
Total non current assets	1 042 396	1 220 387	1 225 721		1 142 251				1 225 721
Total current liabilities	155 653	46 268	55 307		121 367				55 307
Total non current liabilities	93 377	192 053	192 053		120 834				192 053
Community wealth/Equity	1 336 913	1 275 870	1 278 297		1 062 683				1 278 297
Cash flows									
Net cash from (used) operating	315 789	97 347	108 732	(11 095)	(3 815)	16 241	20 056	123%	97 447
Net cash from (used) investing	(70 885)	(80 047)	(85 380)	(1 641)	(12 191)	(14 038)	(1 847)	13%	(84 225)
Net cash from (used) financing	(65)	–	–	47	93	–	(93)		–
Cash/cash equivalents at the month/year end	561 084	227 137	233 189	–	182 714	212 040	29 327	14%	211 849

Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Income Source	73 005	8 185	6 995	6 313	5 754	5 678	26 979	286 729	419 637
Creditors Age Analysis									
Total Creditors	10 450	27 892	2 429	–	–	–	–	–	40 771

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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
Revenue - Functional										
Governance and administration		156 038	164 944	166 416	8 607	69 366	75 389	(6 022)	-8%	166 416
Executive and council		10 834	308	308	3	8	77	(69)	-89%	308
Finance and administration		145 204	164 636	166 108	8 604	69 358	75 312	(5 954)	-8%	166 108
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		206 083	171 856	181 669	4 281	71 850	45 213	26 637	59%	181 669
Community and social services		158 535	141 914	141 914	347	66 108	35 479	30 629	86%	141 914
Sport and recreation		8 496	9 044	9 044	653	1 822	2 261	(439)	-19%	9 044
Public safety		25 724	18 356	18 356	3 263	3 864	4 372	(507)	-12%	18 356
Housing		13 327	2 542	12 355	18	56	3 101	(3 046)	-98%	12 355
Health		–	–	–	–	–	–	–		–
Economic and environmental services		5 427	5 541	4 194	371	663	1 029	(366)	-36%	4 194
Planning and development		4 802	2 407	2 507	363	647	607	40	7%	2 507
Road transport		598	122	122	8	16	30	(15)	-49%	122
Environmental protection		27	3 013	1 565	–	–	391	(391)	-100%	1 565
Trading services		577 122	667 983	667 983	40 961	151 165	193 747	(42 582)	-22%	667 983
Energy sources		399 466	448 729	448 729	38 783	121 561	138 933	(17 372)	-13%	448 729
Water management		83 537	93 390	93 390	(3 550)	6 393	23 347	(16 955)	-73%	93 390
Waste water management		51 284	72 294	72 294	1 300	11 970	18 074	(6 104)	-34%	72 294
Waste management		42 836	53 571	53 571	4 427	11 241	13 393	(2 152)	-16%	53 571
Other	4	109	146	146	10	108	37	71	195%	146
Total Revenue - Functional	2	944 779	1 010 471	1 020 408	54 230	293 152	315 414	(22 262)	-7%	1 020 408
Expenditure - Functional										
Governance and administration		153 724	161 273	161 047	12 296	35 397	40 224	(4 827)	-12%	161 047
Executive and council		39 268	36 516	36 597	2 373	7 450	9 112	(1 661)	-18%	36 597
Finance and administration		110 894	118 496	118 189	9 614	26 966	29 547	(2 581)	-9%	118 189
Internal audit		3 562	6 261	6 261	309	980	1 565	(585)	-37%	6 261
Community and public safety		144 275	162 979	172 637	10 424	28 989	43 084	(14 095)	-33%	172 637
Community and social services		31 075	35 691	35 641	2 606	7 573	8 910	(1 338)	-15%	35 641
Sport and recreation		41 112	51 222	51 118	2 966	8 296	12 705	(4 408)	-35%	51 118
Public safety		54 414	66 745	66 745	4 312	11 605	16 686	(5 081)	-30%	66 745
Housing		17 674	9 321	19 134	539	1 515	4 783	(3 268)	-68%	19 134
Health		–	–	–	–	–	–	–		–
Economic and environmental services		42 023	48 020	46 916	3 527	8 352	11 414	(3 062)	-27%	46 916
Planning and development		15 915	19 750	19 905	1 331	3 939	4 951	(1 012)	-20%	19 905
Road transport		23 113	21 118	21 288	2 047	3 829	5 322	(1 493)	-28%	21 288
Environmental protection		2 994	7 152	5 723	150	584	1 141	(557)	-49%	5 723
Trading services		604 617	645 988	644 950	54 692	120 662	161 237	(40 576)	-25%	644 950
Energy sources		427 143	442 295	442 297	46 038	96 632	110 574	(13 942)	-13%	442 297
Water management		68 677	61 526	60 321	2 323	7 786	15 080	(7 294)	-48%	60 321
Waste water management		49 160	55 498	55 659	3 341	8 314	13 915	(5 601)	-40%	55 659
Waste management		59 638	86 669	86 673	2 990	7 930	21 668	(13 739)	-63%	86 673
Other		1 022	1 076	1 076	–	–	269	(269)	-100%	1 076
Total Expenditure - Functional	3	945 661	1 019 335	1 026 626	80 939	193 400	256 229	(62 829)	-25%	1 026 626
Surplus/ (Deficit) for the year		(883)	(8 865)	(6 218)	(26 709)	99 752	59 185	40 567	69%	(6 218)

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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
Revenue - Functional	1								%	
Municipal governance and administration		156 038	164 944	166 416	8 607	69 366	75 389	(6 022)	-8%	166 416
Executive and council		10 834	308	308	3	8	77	(69)	(0)	308
Mayor and Council		10 778	227	227	3	8	57	(49)	(0)	227
Municipal Manager, Town Secretary and Chief		56	80	80	–	–	20	(20)	(0)	80
Finance and administration		145 204	164 636	166 108	8 604	69 358	75 312	(5 954)	(0)	166 108
Administrative and Corporate Support		1	11	11	0	0	3	(3)	(0)	11
Asset Management		105	–	–	–	–	–	–		–
Finance		144 426	163 524	164 996	8 591	69 333	75 109	(5 776)	(0)	164 996
Fleet Management		1	300	300	–	–	–	–		300
Human Resources		382	705	705	–	–	176	(176)	(0)	705
Information Technology		4	–	–	–	–	–	–		–
Marketing, Customer Relations, Publicity and Media		–	6	6	–	–	1	(1)	(0)	6
Property Services		158	–	–	–	–	–	–		–
Supply Chain Management		127	90	90	13	25	23	3	0	90
Community and public safety		206 083	171 856	181 669	4 281	71 850	45 213	26 637	0	181 669
Community and social services		158 535	141 914	141 914	347	66 108	35 479	30 629	0	141 914
Aged Care		147 131	128 055	128 055	244	65 866	32 014	33 852	0	128 055
Cemeteries, Funeral Parlours and Crematoriums		274	280	280	69	151	70	81	0	280
Community Halls and Facilities		1 782	564	564	24	69	141	(72)	(0)	564
Libraries and Archives		9 348	13 016	13 016	10	23	3 254	(3 231)	(0)	13 016
Sport and recreation		8 496	9 044	9 044	653	1 822	2 261	(439)	(0)	9 044
Recreational Facilities		8 314	8 066	8 066	628	1 757	2 016	(259)	(0)	8 066
Sports Grounds and Stadiums		182	978	978	24	65	244	(180)	(0)	978
Public safety		25 724	18 356	18 356	3 263	3 864	4 372	(507)	(0)	18 356
Fire Fighting and Protection		31	877	877	6	7	2	5	0	877
Police Forces, Traffic and Street Parking Control		25 694	17 479	17 479	3 257	3 858	4 370	(512)	(0)	17 479
Housing		13 327	2 542	12 355	18	56	3 101	(3 046)	(0)	12 355
Housing		13 327	2 542	12 355	18	56	3 101	(3 046)	(0)	12 355
Economic and environmental services		5 427	5 541	4 194	371	663	1 029	(366)	(0)	4 194
Planning and development		4 802	2 407	2 507	363	647	607	40	0	2 507
Economic Development/Planning		–	400	500	–	–	100	(100)	(0)	500
Town Planning, Building Regulations and		3 805	2 007	2 007	363	647	507	140	0	2 007
Project Management Unit		996	–	–	–	–	–	–		–
Road transport		598	122	122	8	16	30	(15)	(0)	122
Roads		598	122	122	8	16	30	(15)	(0)	122
Environmental protection		27	3 013	1 565	–	–	391	(391)	(0)	1 565
Biodiversity and Landscape		27	3 013	1 565	–	–	391	(391)	(0)	1 565
Trading services		577 122	667 983	667 983	40 961	151 165	193 747	(42 582)	(0)	667 983
Energy sources		399 466	448 729	448 729	38 783	121 561	138 933	(17 372)	(0)	448 729
Electricity		396 603	448 729	448 729	38 783	121 561	138 933	(17 372)	(0)	448 729
Street Lighting and Signal Systems		2 863	–	–	–	–	–	–		–

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Water management		83 537	93 390	93 390	(3 550)	6 393	23 347	(16 955)	(0)	93 390
Water Distribution		83 537	93 390	93 390	(3 550)	6 393	23 347	(16 955)	(0)	93 390
Waste water management		51 284	72 294	72 294	1 300	11 970	18 074	(6 104)	(0)	72 294
Sewerage		35 469	72 294	72 294	1 300	11 970	18 074	(6 104)	(0)	72 294
Storm Water Management		2 772	–	–	–	–	–	–		–
Waste Water Treatment		13 042	–	–	–	–	–	–		–
Waste management		42 836	53 571	53 571	4 427	11 241	13 393	(2 152)	(0)	53 571
Solid Waste Disposal (Landfill Sites)		257	–	–	–	–	–	–		–
Solid Waste Removal		42 579	53 571	53 571	4 427	11 241	13 393	(2 152)	(0)	53 571
Other		109	146	146	10	108	37	71	0	146
Licensing and Regulation		109	146	146	10	108	37	71	0	146
Total Revenue - Functional	2	944 779	1 010 471	1 020 408	54 230	293 152	315 414	(22 262)	(0)	1 020 408
Expenditure - Functional										
Municipal governance and administration		153 724	161 273	161 047	12 296	35 397	40 224	(4 827)	(0)	161 047
Executive and council		39 268	36 516	36 597	2 373	7 450	9 112	(1 661)	(0)	36 597
Mayor and Council		18 999	19 787	19 864	1 316	3 809	4 929	(1 120)	(0)	19 864
Municipal Manager, Town Secretary and Chief		20 269	16 729	16 733	1 057	3 642	4 183	(542)	(0)	16 733
Finance and administration		110 894	118 496	118 189	9 614	26 966	29 547	(2 581)	(0)	118 189
Administrative and Corporate Support		11 377	16 982	16 892	879	2 261	4 223	(1 963)	(0)	16 892
Asset Management		317	336	354	5	21	89	(68)	(0)	354
Finance		38 909	36 646	36 563	3 358	11 753	9 141	2 612	0	36 563
Fleet Management		4 972	5 144	5 144	336	970	1 286	(316)	(0)	5 144
Human Resources		28 890	29 547	29 530	1 722	5 582	7 383	(1 801)	(0)	29 530
Information Technology		4 719	5 902	5 902	1 774	1 980	1 475	505	0	5 902
Legal Services		2 047	3 722	3 722	183	485	930	(446)	(0)	3 722
Marketing, Customer Relations, Publicity and Media		4 625	6 198	6 198	462	1 238	1 549	(311)	(0)	6 198
Property Services		4 976	1 105	1 105	47	140	276	(136)	(0)	1 105
Risk Management		–	–	–	–	(3)	–	(3)		–
Supply Chain Management		9 576	11 239	11 239	802	2 429	2 810	(381)	(0)	11 239
Valuation Service		486	1 676	1 540	46	112	385	(273)	(0)	1 540
Internal audit		3 562	6 261	6 261	309	980	1 565	(585)	(0)	6 261
Governance Function		3 562	6 261	6 261	309	980	1 565	(585)	(0)	6 261
Community and public safety		144 275	162 979	172 637	10 424	28 989	43 084	(14 095)	(0)	172 637
Community and social services		31 075	35 691	35 641	2 606	7 573	8 910	(1 338)	(0)	35 641
Aged Care		5 739	4 336	4 285	574	1 690	1 071	619	0	4 285
Cemeteries, Funeral Parlours and Crematoriums		4 389	6 474	6 474	398	1 165	1 619	(453)	(0)	6 474
Child Care Facilities		57	103	103	0	0	26	(26)	(0)	103
Community Halls and Facilities		8 877	11 753	11 753	633	1 790	2 938	(1 149)	(0)	11 753
Disaster Management		17	79	79	3	20	20	1	0	79
Education		6	1	1	–	–	0	(0)	(0)	1
Libraries and Archives		11 989	12 945	12 945	999	2 907	3 236	(329)	(0)	12 945
Sport and recreation		41 112	51 222	51 118	2 966	8 296	12 705	(4 408)	(0)	51 118
Community Parks (including Nurseries)		12 434	17 370	17 267	955	2 718	4 242	(1 524)	(0)	17 267
Recreational Facilities		18 874	22 317	22 317	1 466	3 712	5 579	(1 867)	(0)	22 317

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
Sports Grounds and Stadiums		9 804	11 534	11 534	545	1 866	2 884	(1 017)	(0)	11 534
Public safety		54 414	66 745	66 745	4 312	11 605	16 686	(5 081)	(0)	66 745
Fire Fighting and Protection		10 795	16 575	16 575	1 297	2 920	4 144	(1 224)	(0)	16 575
Police Forces, Traffic and Street Parking Control		43 619	50 170	50 170	3 015	8 685	12 543	(3 857)	(0)	50 170
Housing		17 674	9 321	19 134	539	1 515	4 783	(3 268)	(0)	19 134
Housing		17 654	9 294	19 107	538	1 514	4 777	(3 263)	(0)	19 107
Informal Settlements		20	26	26	2	2	7	(5)	(0)	26
Economic and environmental services		42 023	48 020	46 916	3 527	8 352	11 414	(3 062)	(0)	46 916
Planning and development		15 915	19 750	19 905	1 331	3 939	4 951	(1 012)	(0)	19 905
Corporate Wide Strategic Planning (IDPs, LEDs)		2 686	3 883	3 883	274	705	971	(266)	(0)	3 883
Economic Development/Planning		3 115	2 809	2 964	235	663	716	(53)	(0)	2 964
Town Planning, Building Regulations and		7 067	9 112	9 112	551	1 759	2 278	(519)	(0)	9 112
Project Management Unit		3 047	3 946	3 946	271	813	986	(174)	(0)	3 946
Road transport		23 113	21 118	21 288	2 047	3 829	5 322	(1 493)	(0)	21 288
Roads		23 113	21 118	21 288	2 047	3 829	5 322	(1 493)	(0)	21 288
Environmental protection		2 994	7 152	5 723	150	584	1 141	(557)	(0)	5 723
Biodiversity and Landscape		2 994	7 152	5 723	150	584	1 141	(557)	(0)	5 723
Trading services		604 617	645 988	644 950	54 692	120 662	161 237	(40 576)	(0)	644 950
Energy sources		427 143	442 295	442 297	46 038	96 632	110 574	(13 942)	(0)	442 297
Electricity		424 613	436 620	436 622	45 748	96 190	109 156	(12 965)	(0)	436 622
Street Lighting and Signal Systems		2 530	5 674	5 674	291	442	1 419	(976)	(0)	5 674
Water management		68 677	61 526	60 321	2 323	7 786	15 080	(7 294)	(0)	60 321
Water Treatment		220	315	315	17	51	79	(27)	(0)	315
Water Distribution		65 024	58 196	57 186	2 214	5 768	14 297	(8 529)	(0)	57 186
Water Storage		3 432	3 015	2 820	93	1 967	705	1 262	0	2 820
Waste water management		49 160	55 498	55 659	3 341	8 314	13 915	(5 601)	(0)	55 659
Public Toilets		1 854	2 299	2 299	175	515	575	(60)	(0)	2 299
Sewerage		41 017	45 570	45 895	2 766	6 611	11 474	(4 863)	(0)	45 895
Storm Water Management		6 273	7 627	7 463	394	1 162	1 866	(704)	(0)	7 463
Waste Water Treatment		17	1	1	5	26	0	26	0	1
Waste management		59 638	86 669	86 673	2 990	7 930	21 668	(13 739)	(0)	86 673
Solid Waste Disposal (Landfill Sites)		12 154	33 026	33 026	283	472	8 257	(7 785)	(0)	33 026
Solid Waste Removal		47 443	53 540	53 544	2 705	7 449	13 386	(5 937)	(0)	53 544
Street Cleaning		41	103	103	2	9	26	(16)	(0)	103
Other		1 022	1 076	1 076	–	–	269	(269)	(0)	1 076
Licensing and Regulation		22	26	26	–	–	6	(6)	(0)	26
Tourism		1 000	1 050	1 050	–	–	263	(263)	(0)	1 050
Total Expenditure - Functional	3	945 661	1 019 335	1 026 626	80 939	193 400	256 229	(62 829)	(0)	1 026 626
Surplus/ (Deficit) for the year		(883)	(8 865)	(6 218)	(26 709)	99 752	59 185	40 567	0	(6 218)

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote 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
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	163 107	8 382	68 606	74 636	(6 030)	-8,1%	163 107
Vote 2 - Community Services		180 762	157 944	166 410	1 048	68 144	41 360	26 784	64,8%	166 410
Vote 3 - Corporate Services		36 858	18 428	18 428	3 260	3 866	4 607	(741)	-16,1%	18 428
Vote 4 - Technical Services		583 517	662 265	662 265	41 491	152 355	192 261	(39 906)	-20,8%	662 265
Vote 5 - Municipal Manager		2 020	737	737	50	181	184	(4)	-2,1%	737
Total Revenue by Vote	2	944 620	1 001 009	1 010 947	54 230	293 152	313 049	(19 897)	-6,4%	1 010 947
Expenditure by Vote	1									
Vote 1 - Financial Services		50 923	49 466	49 266	4 187	14 160	12 316	1 843	15,0%	49 266
Vote 2 - Community Services		109 627	125 271	133 600	7 994	22 396	33 010	(10 614)	-32,2%	133 600
Vote 3 - Corporate Services		119 022	133 940	133 910	9 477	24 443	33 440	(8 997)	-26,9%	133 910
Vote 4 - Technical Services		643 166	686 298	685 434	57 925	128 198	171 359	(43 160)	-25,2%	685 434
Vote 5 - Municipal Manager		18 545	24 361	24 361	1 357	4 203	6 090	(1 888)	-31,0%	24 361
Total Expenditure by Vote	2	941 283	1 019 335	1 026 571	80 939	193 400	256 215	(62 815)	-24,5%	1 026 571
Surplus/ (Deficit) for the year	2	3 338	(18 326)	(15 624)	(26 709)	99 752	56 834	42 919	75,5%	(15 624)

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 September

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
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	163 107	8 382	68 606	74 636	(6 030)	-8%	163 107
1,2 - Income		107 039	120 942	120 942	6 125	61 091	65 095	(4 004)	-6%	120 942
1,3 - Financial Administrastion		34 300	40 305	41 777	2 243	7 490	9 444	(1 955)	-21%	41 777
1,4 - Credit Control		(2)	298	298	–	–	75	(75)	-100%	298
1,5 - Supply Chain & Expenditure		127	90	90	13	25	23	3	13%	90
Vote 2 - Community Services		180 762	157 944	166 410	1 048	68 144	41 360	26 784	65%	166 410
2,2 - Cemetries		274	280	280	69	151	70	81	116%	280
2,3 - Housing		13 510	2 630	12 443	33	100	3 111	(3 010)	-97%	12 443
2,4 - Libraries		9 420	13 265	13 265	10	23	3 316	(3 294)	-99%	13 265
2,5 - Resorts & Swimmng Pools		8 314	8 066	8 066	628	1 757	2 016	(259)	-13%	8 066
2,6 - Social Services		147 131	128 055	128 055	244	65 866	32 014	33 852	106%	128 055
2,7 - Fire Services & Disaster Management		31	877	877	6	7	2	5	234%	877
2,8 - Environment & Licencing		136	3 159	1 712	10	108	428	(320)	-75%	1 712
2,9 - Community Halls and Amenities		1 947	1 212	1 212	48	132	303	(171)	-56%	1 212
2.10 - Local Economic Development		–	400	500	–	–	100	(100)	-100%	500
Vote 3 - Corporate Services		36 858	18 428	18 428	3 260	3 866	4 607	(741)	-16%	18 428
3,2 - Human Resources		382	705	705	–	–	176	(176)	-100%	705
3,3 - Administration		1	11	11	0	0	3	(3)	-98%	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	3 257	3 858	4 370	(512)	-12%	17 479
3,9 - Council Cost		10 778	227	227	3	8	57	(49)	-85%	227
Vote 4 - Technical Services		583 517	662 265	662 265	41 491	152 355	192 261	(39 906)	-21%	662 265
4,1 - Director: Technical Services		–	80	80	–	–	20	(20)	-100%	80
4,2 - Electro Technical Services		402 022	449 772	449 772	38 949	122 113	139 213	(17 100)	-12%	449 772
4,3 - Water Storage & Distribution		83 537	93 390	93 390	(3 550)	6 393	23 347	(16 955)	-73%	93 390
4,4 - Waste Water Management		48 512	72 696	72 696	1 300	11 970	18 174	(6 204)	-34%	72 696
4,5 - Waste Management		42 781	44 163	44 163	4 428	11 242	11 041	201	2%	44 163
4,6 - Roads		598	122	122	8	16	30	(15)	-49%	122
4,7 - Storm Water Management		2 772	–	–	–	–	–	–		–
4,8 - Town Planning & Building Control		3 294	1 742	1 742	355	622	436	187	43%	1 742
4.10 - Mechanical Workshop		1	300	300	–	–	–	–		300
Vote 5 - Municipal Manager		2 020	737	737	50	181	184	(4)	-2%	737
5,2 - Performance & Project Management		1 053	–	–	–	–	–	–		–
5,3 - Property & Legal Services		967	737	737	50	181	184	(4)	-2%	737
Total Revenue by Vote	2	944 620	1 001 009	1 010 947	54 230	293 152	313 049	(19 897)	-6%	1 010 947
								–		
Expenditure by Vote	1							–		
Vote 1 - Financial Services		50 923	49 466	49 266	4 187	14 160	12 316	1 843	15%	49 266
1,1 - Direcrtor: Finance		4 212	1 980	1 980	226	680	495	185	37%	1 980
1,2 - Income		9 249	10 521	10 481	979	2 044	2 620	(577)	-22%	10 481
1,3 - Financial Administrastion		16 908	18 190	18 230	1 333	6 607	4 558	2 049	45%	18 230
1,4 - Credit Control		10 732	7 368	7 168	844	2 380	1 792	588	33%	7 168
1,5 - Supply Chain & Expenditure		9 822	11 406	11 406	807	2 449	2 852	(402)	-14%	11 406
Vote 2 - Community Services		109 627	125 271	133 600	7 994	22 396	33 010	(10 614)	-32%	133 600
2,1 - Director: Community Services		2 883	1 728	1 728	224	894	432	462	107%	1 728
2,2 - Cemetries		4 409	6 466	6 466	396	1 163	1 616	(454)	-28%	6 466
2,3 - Housing		17 711	10 190	20 003	539	1 515	5 001	(3 485)	-70%	20 003
2,4 - Libraries		15 205	16 703	16 703	1 165	3 336	4 176	(839)	-20%	16 703
2,5 - Resorts & Swimmng Pools		15 631	18 559	18 559	1 300	3 283	4 640	(1 357)	-29%	18 559
2,6 - Social Services		5 600	4 417	2 546	574	1 670	637	1 033	162%	2 546
2,7 - Fire Services & Disaster Management		10 812	16 654	16 654	1 300	2 940	4 163	(1 223)	-29%	16 654
2,8 - Environment & Licencing		2 990	7 090	5 661	150	584	1 125	(542)	-48%	5 661
2,9 - Community Halls and Amenities		31 068	40 631	40 678	2 117	6 335	10 094	(3 759)	-37%	40 678
2.10 - Local Economic Development		3 317	2 832	4 601	228	677	1 125	(449)	-40%	4 601
Vote 3 - Corporate Services		119 022	133 940	133 910	9 477	24 443	33 440	(8 997)	-27%	133 910
3,1 - Director: Corporate Services		4 515	3 196	3 196	215	637	799	(162)	-20%	3 196
3,2 - Human Resources		28 976	29 547	29 530	1 731	5 609	7 383	(1 774)	-24%	29 530
3,3 - Administration		11 869	16 982	16 892	891	2 297	4 223	(1 926)	-46%	16 892
3,4 - Information Technology		4 719	5 902	5 902	1 774	1 980	1 475	505	34%	5 902
3,5 - Marketing & Communication		4 625	6 198	6 198	462	1 238	1 549	(311)	-20%	6 198
3,6 - Thusong Centre		699	1 108	1 108	72	188	277	(89)	-32%	1 108
3,7 - Traffic and Protection Services		43 619	50 170	50 170	3 015	8 685	12 543	(3 857)	-31%	50 170
3,8 - Tourism		1 000	1 050	1 050	–	–	263	(263)	-100%	1 050
3,9 - Council Cost		18 999	19 787	19 864	1 316	3 809	4 929	(1 120)	-23%	19 864
Vote 4 - Technical Services		643 166	686 298	685 434	57 925	128 198	171 359	(43 160)	-25%	685 434
4,1 - Director: Technical Services		1 491	3 447	3 451	75	218	863	(644)	-75%	3 451
4,2 - Electro Technical Services		420 260	441 804	441 806	46 038	96 632	110 451	(13 819)	-13%	441 806
4,3 - Water Storage & Distribution		68 677	62 006	60 801	2 323	7 786	15 200	(7 414)	-49%	60 801
4,4 - Waste Water Management		47 535	45 572	45 897	2 772	6 638	11 474	(4 836)	-42%	45 897
4,5 - Waste Management		59 638	86 669	86 673	2 990	7 930	21 668	(13 739)	-63%	86 673
4,6 - Roads		23 113	21 118	21 288	2 047	3 829	5 322	(1 493)	-28%	21 288
4,7 - Storm Water Management		8 559	9 127	8 963	618	1 922	2 241	(319)	-14%	8 963
4,8 - Town Planning & Building Control		7 067	9 112	9 112	551	1 759	2 278	(519)	-23%	9 112
4,9 - Public Toilets		1 854	2 299	2 299	175	515	575	(60)	-10%	2 299
4.10 - Mechanical Workshop		4 972	5 144	5 144	336	970	1 286	(316)	-25%	5 144
Vote 5 - Municipal Manager		18 545	24 361	24 361	1 357	4 203	6 090	(1 888)	-31%	24 361
5,1 - Municipal Manager		7 199	6 419	6 419	321	1 224	1 605	(381)	-24%	6 419
5,2 - Performance & Project Management		3 047	3 946	3 946	271	813	986	(174)	-18%	3 946
5,3 - Property & Legal Services		2 050	3 852	3 852	183	485	963	(478)	-50%	3 852

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
5,4 - Internal Audit		3 562	6 261	6 261	309	977	1 565	(589)	-38%	6 261
5,5 - IDP		2 686	3 883	3 883	274	705	971	(266)	-27%	3 883
Total Expenditure by Vote	2	941 283	1 019 335	1 026 571	80 939	193 400	256 215	(62 815) –	(0)	1 026 571
Surplus/ (Deficit) for the year	2	3 338	(18 326)	(15 624)	(26 709)	99 752	56 834	42 919	0	(15 624)

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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
Revenue									%	
Exchange Revenue										
Service charges - Electricity		395 037	442 689	442 689	38 700	121 264	137 436	(16 173)	-12%	442 689
Service charges - Water		50 462	53 401	53 401	4 478	12 530	13 350	(820)	-6%	53 401
Service charges - Waste Water Management		26 461	54 590	54 590	709	9 602	13 648	(4 046)	-30%	54 590
Service charges - Waste management		36 112	36 276	36 276	3 925	10 156	9 069	1 087	12%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	699	1 742	1 453	289	20%	5 813
Agency services		4 948	4 918	4 918	660	1 131	1 230	(99)	-8%	4 918
Interest		–	11	11	–	–	3	(3)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	1 850	6 054	6 182	(127)	-2%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	1 286	4 937	5 892	(955)	-16%	23 567
Rent on Land		–	29	29	–	–	7	(7)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	460	1 225	1 579	(354)	-22%	6 316
Operational Revenue		2 335	1 852	1 852	(8 476)	(8 428)	469	(8 897)	-1899%	1 852
Non-Exchange Revenue										
Property rates		107 320	120 291	120 291	6 158	61 136	64 933	(3 797)	-6%	120 291
Surcharges and Taxes		7 976	4 849	6 321	56	253	1 450	(1 196)	-83%	6 321
Fines, penalties and forfeits		22 354	11 816	11 816	2 517	2 508	2 954	(446)	-15%	11 816
Licence and permits		1 069	2 566	2 566	91	310	641	(331)	-52%	2 566
Transfer and subsidies - Operational		150 058	182 230	190 696	539	66 747	46 779	19 968	43%	190 696
Interest		4 881	3 744	3 744	309	1 042	936	106	11%	3 744
Operational Revenue		2 824	3 250	3 250	278	951	812	139	17%	3 250
Gains on disposal of Assets		11 169	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		902 486	982 936	992 874	54 239	293 161	308 823	–		992 874
Expenditure By Type										
Employee related costs		269 855	309 360	308 881	23 264	69 420	77 043	(7 622)	-10%	308 881
Remuneration of councillors		12 315	13 228	13 228	990	3 001	3 307	(306)	-9%	13 228
Bulk purchases - electricity		391 687	396 245	396 245	43 088	90 288	99 061	(8 773)	-9%	396 245
Inventory consumed		24 213	28 145	25 962	2 402	4 213	6 441	(2 228)	-35%	25 962
Debt impairment		66 389	76 891	76 891	–	–	19 223	(19 223)	-100%	76 891
Depreciation and amortisation		39 426	34 090	34 090	–	0	8 523	(8 522)	-100%	34 090
Interest		7 847	10 742	10 742	–	–	2 685	(2 685)	-100%	10 742
Contracted services		60 135	76 979	77 160	4 876	8 646	19 153	(10 507)	-55%	77 160
Transfers and subsidies		4 633	4 931	14 718	–	205	3 679	(3 474)	-94%	14 718
Irrecoverable debts written off		15 347	0	0	72	327	–	327		0
Operational costs		50 727	68 723	68 709	6 248	17 299	17 115	185	1%	68 709
Losses on Disposal of Assets		653	–	–	–	–	–	–		–
Other Losses		2 434	–	–	–	–	–	–		–
Total Expenditure		945 661	1 019 335	1 026 626	80 939	193 400	256 229	(62 829)	-25%	1 026 626
Surplus/(Deficit)		(43 175)	(36 399)	(33 752)	(26 700)	99 761	52 594	62 829	0	(33 752)
Transfers and subsidies - capital (monetary allocations)		40 834	27 535	27 535	(8)	(8)	6 591	(6 600)	(0)	27 535
Transfers and subsidies - capital (in-kind)		1 458	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(883)	(8 865)	(6 218)	(26 709)	99 752	59 185			(6 218)
Surplus/(Deficit) after income tax		(883)	(8 865)	(6 218)	(26 709)	99 752	59 185			(6 218)
Surplus/(Deficit) attributable to municipality		(883)	(8 865)	(6 218)	(26 709)	99 752	59 185			(6 218)
Surplus/ (Deficit) for the year		(883)	(8 865)	(6 218)	(26 709)	99 752	59 185			(6 218)

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		5 818	–	–	–	–	–	–		–
Vote 2 - Community Services		370	6 221	6 676	23	23	434	(411)	-95%	6 676
Vote 4 - Technical Services		21 369	19 907	19 197	–	–	5 549	(5 549)	-100%	19 197
Vote 5 - Municipal Manager		56	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	27 613	26 128	25 872	23	23	5 983	(5 960)	-100%	25 872
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		42	50	50	–	–	13	(13)	-100%	50
Vote 2 - Community Services		1 165	14 296	8 938	26	46	2 187	(2 141)	-98%	8 938
Vote 3 - Corporate Services		1 161	1 580	1 870	18	18	392	(374)	-95%	1 870
Vote 4 - Technical Services		52 862	32 942	36 629	1 509	3 641	4 981	(1 340)	-27%	36 629
Vote 5 - Municipal Manager		31	50	64	13	13	16	(3)	-17%	64
Total Capital single-year expenditure	4	55 261	48 918	47 551	1 567	3 718	7 589	(3 871)	-51%	47 551
Total Capital Expenditure	3	82 874	75 047	73 424	1 590	3 741	13 572	(9 831)	-72%	73 424
Capital Expenditure - Functional Classification										
Governance and administration		13 818	3 094	5 549	33	588	1 262	(673)	-53%	5 549
Executive and council		332	764	796	17	21	199	(178)	-90%	796
Finance and administration		13 485	2 330	4 753	15	568	1 063	(495)	-47%	4 753
Community and public safety		1 484	20 258	15 369	47	64	2 582	(2 518)	-98%	15 369
Community and social services		680	11 965	6 517	–	–	1 604	(1 604)	-100%	6 517
Sport and recreation		650	6 974	7 361	47	64	694	(630)	-91%	7 361
Public safety		154	1 320	1 491	–	–	284	(284)	-100%	1 491
Economic and environmental services		11 586	16 245	23 202	–	45	5 778	(5 733)	-99%	23 202
Planning and development		133	275	275	–	–	46	(46)	-100%	275
Road transport		11 428	15 750	22 707	–	45	5 677	(5 632)	-99%	22 707
Environmental protection		26	220	220	–	–	55	(55)	-100%	220
Trading services		55 987	40 449	41 261	1 509	3 044	6 940	(3 896)	-56%	41 261
Energy sources		10 672	24 568	25 871	1 187	1 442	2 392	(950)	-40%	25 871
Water management		26 804	12 881	11 104	154	1 434	3 001	(1 567)	-52%	11 104
Waste water management		17 878	2 000	3 286	–	–	1 296	(1 296)	-100%	3 286
Waste management		633	1 000	1 000	168	168	250	(82)	-33%	1 000
Total Capital Expenditure - Functional Classification	3	82 874	80 047	85 380	1 590	3 741	16 561	(12 820)	-77%	85 380
Funded by:										
National Government		40 065	25 887	25 887	112	911	5 346	(4 435)	-83%	25 887
Provincial Government		223	1 702	1 702	–	–	208	(208)	-100%	1 702
District Municipality		433	185	185	–	–	46	(46)	-100%	185
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	2 239	2 239	–	–	560	(560)	-100%	2 239
Transfers recognised - capital		40 721	30 013	30 013	112	911	6 160	(5 249)	-85%	30 013
Borrowing	6	7 807	15 000	16 303	1 170	1 398	–	1 398		16 303
Internally generated funds		28 591	35 034	39 065	308	1 432	10 401	(8 969)	-86%	39 065
Total Capital Funding	7	77 119	80 047	85 380	1 590	3 741	16 561	(12 820)	-77%	85 380

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M03 September

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
Capital expenditure - Municipal Vote									%	
Expenditure of multi-year capital appropriation	1									
Vote 1 - Financial Services		5 818	–	–	–	–	–	–		–
1,1 - Direcrtor: Finance		88	–	–	–	–	–	–		–
1,3 - Financial Administrastion		5 729	–	–	–	–	–	–		–
Vote 2 - Community Services		370	6 221	6 676	23	23	434	(411)	-95%	6 676
2,7 - Fire Services & Disaster Management		154	1 020	1 191	–	–	209	(209)	-100%	1 191
2,9 - Community Halls and Amenities		216	5 202	5 485	23	23	225	(202)	-90%	5 485
Vote 4 - Technical Services		21 369	19 907	19 197	–	–	5 549	(5 549)	-100%	19 197
4,2 - Electro Technical Services		5 115	9 318	9 318	–	–	2 330	(2 330)	-100%	9 318
4,3 - Water Storage & Distribution		–	5 189	3 778	–	–	1 170	(1 170)	-100%	3 778
4,4 - Waste Water Management		13 204	700	1 400	–	–	875	(875)	-100%	1 400
4,5 - Waste Management		277	–	–	–	–	–	–		–
4,6 - Roads		–	4 700	4 700	–	–	1 175	(1 175)	-100%	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	25 872	23	23	5 983	(5 960) –	-100%	25 872
Capital expenditure - Municipal Vote										
Expenditue of single-year capital appropriation	1									
Vote 1 - Financial Services		42	50	50	–	–	13	(13)	-100%	50
1,1 - Direcrtor: Finance		42	50	50	–	–	13	(13)	-100%	50
Vote 2 - Community Services		1 165	14 296	8 938	26	46	2 187	(2 141)	-98%	8 938
2,1 - Director: Community Services		26	64	50	1	5	12	(8)	-62%	50
2,2 - Cemetries		–	100	100	–	–	–	–		100
2,4 - Libraries		680	11 865	6 417	–	–	1 604	(1 604)	-100%	6 417
2,5 - Resorts & Swimmng Pools		149	–	–	–	–	–	–		–
2,8 - Environment & Licencing		26	220	220	–	–	55	(55)	-100%	220
2,9 - Community Halls and Amenities		285	1 772	1 876	25	41	469	(428)	-91%	1 876
2.10 - Local Economic Development		–	275	275	–	–	46	(46)	-100%	275
Vote 3 - Corporate Services		1 161	1 580	1 870	18	18	392	(374)	-95%	1 870
3,1 - Director: Corporate Services		153	50	80	3	3	20	(17)	-86%	80
3,2 - Human Resources		248	–	–	–	–	–	–		–
3,3 - Administration		–	300	300	–	–	–	–		300
3,4 - Information Technology		650	300	560	15	15	140	(125)	-89%	560
3,5 - Marketing & Communication		110	130	130	–	–	32	(32)	-100%	130
3,7 - Traffic and Protection Services		–	300	300	–	–	75	(75)	-100%	300
3,9 - Council Cost		–	500	500	–	–	125	(125)	-100%	500
Vote 4 - Technical Services		52 862	32 942	36 629	1 509	3 641	4 981	(1 340)	-27%	36 629
4,1 - Director: Technical Services		24	50	52	–	–	13	(13)	-100%	52
4,2 - Electro Technical Services		5 557	15 250	16 553	1 187	1 442	63	1 380	2207%	16 553
4,3 - Water Storage & Distribution		26 804	7 692	7 326	154	1 434	1 832	(398)	-22%	7 326
4,4 - Waste Water Management		1 902	1 300	1 886	–	–	421	(421)	-100%	1 886
4,5 - Waste Management		355	1 000	1 000	168	168	250	(82)	-33%	1 000
4,6 - Roads		11 428	6 050	6 050	–	45	1 512	(1 468)	-97%	6 050
4,8 - Town Planning & Building Control		133	–	–	–	–	–	–		–
4.10 - Mechanical Workshop		6 660	1 600	3 763	–	552	890	(338)	-38%	3 763
Vote 5 - Municipal Manager		31	50	64	13	13	16	(3)	-17%	64
5,1 - Municipal Manager		31	50	64	13	13	16	(3)	-17%	64
Total single-year capital expenditure		55 261	48 918	47 551	1 567	3 718	7 589	(3 871) –	(0)	47 551
Total Capital Expenditure		82 874	75 047	73 424	1 590	3 741	13 572	(9 831)	(0)	73 424

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		200 384	220 325	226 376	231 493	226 376
Trade and other receivables from exchange transactions		90 202	82 509	82 509	106 339	82 509
Receivables from non-exchange transactions		37 882	51 313	51 313	61 216	51 313
Current portion of non-current receivables		–	–	–	–	–
Inventory		17 732	26 712	27 013	18 524	27 013
VAT		10 178	(91 563)	(91 563)	27 987	(91 563)
Other current assets		4 770	4 509	4 509	4 770	4 509
Total current assets		361 147	293 805	300 157	450 329	300 157
Non current assets						
Investments		–	–	–	–	–
Investment property		41 251	38 604	38 604	41 251	38 604
Property, plant and equipment		999 389	1 179 702	1 185 036	1 099 244	1 185 036
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		–	–	–	–	–
Total non current assets		1 042 396	1 220 387	1 225 721	1 142 251	1 225 721
TOTAL ASSETS		1 403 543	1 514 192	1 525 877	1 592 580	1 525 877
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(329)	(3 433)	(3 433)	(329)	(3 433)
Consumer deposits		10 650	9 739	9 739	10 232	9 739
Trade and other payables from exchange transactions		92 282	89 877	97 469	21 526	97 469
Trade and other payables from non-exchange transactions		2 357	6 104	7 552	12 984	7 552
Provision		36 708	38 184	38 184	38 383	38 184
VAT		13 986	(94 204)	(94 204)	38 572	(94 204)
Other current liabilities		–	–	–	–	–
Total current liabilities		155 653	46 268	55 307	121 367	55 307
Non current liabilities						
Financial liabilities		1 379	23 080	23 080	26 379	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	71 138	81 031
Total non current liabilities		93 377	192 053	192 053	120 834	192 053
TOTAL LIABILITIES		249 030	238 321	247 360	242 201	247 360
NET ASSETS	2	1 154 513	1 275 870	1 278 517	1 350 379	1 278 517
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 325 747	1 264 704	1 267 131	1 051 516	1 267 131
Reserves and funds		11 166	11 166	11 166	11 166	11 166
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 336 913	1 275 870	1 278 297	1 062 683	1 278 297

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		3 431	114 277	114 277	20 489	41 445	19 046	22 399	118%	114 277
Service charges		675 973	623 670	623 670	42 410	139 424	103 945	35 479	34%	623 670
Other revenue		15 554	38 334	38 334	1 178	2 477	6 389	(3 912)	-61%	38 334
Transfers and Subsidies - Operational		174 173	175 756	187 141	(673)	71 226	29 309	41 916	143%	175 856
Transfers and Subsidies - Capital		50 511	35 189	35 189	–	6 402	5 865	537	9%	35 189
Interest		9 482	52 049	52 049	1 177	3 142	8 675	(5 533)	-64%	52 049
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(75 676)	(267 725)	(156 988)	110 737	-71%	(941 929)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	–	(205)	–	205	0%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		315 789	97 347	108 732	(11 095)	(3 815)	16 241	20 056	123%	97 447
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 080	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(73 966)	(80 047)	(85 380)	(1 641)	(12 191)	(14 038)	(1 847)	13%	(84 225)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(70 885)	(80 047)	(85 380)	(1 641)	(12 191)	(14 038)	(1 847)	13%	(84 225)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(65)	–	–	47	93	–	93	0%	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(65)	–	–	47	93	–	(93)	0%	–
NET INCREASE/ (DECREASE) IN CASH HELD		244 839	17 300	23 352	(12 689)	(15 913)	2 204			13 222
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	233 189		182 714	212 040			211 849

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Electricity	(16 173)	Lower consumption. Alternative energy installed by large consumers	
	Service charges - Water	(820)	Immaterial Variance	
	Service charges - Waste Water Management	(4 046)	YTD budget to be amended, average monthly billing amounts to R2,7m	
	Service charges - Waste management	1 087	Immaterial Variance	
	Sale of Goods and Rendering of Services	289	Immaterial Variance	
	Agency services	(99)	Immaterial Variance	
	Interest	(3)	Immaterial Variance	
	Interest earned from Receivables	(127)	Immaterial Variance	
	Interest earned from Current and Non Current As	(955)	Lower interest rates	
	Dividends	–		
	Rent on Land	(7)	Immaterial Variance	
	Rental from Fixed Assets	(354)	Immaterial Variance	
	Licence and permits	–		
	Operational Revenue	–	Incorrect Item used for discount allowed	
2	Non-Exchange Revenue			
	Property rates	(3 797)	Correction on Public Place of worship properties	
	Surcharges and Taxes	(1 196)	Lower Grant Capital Expenditure resulting in lower revenue being recognised	
	Fines, penalties and forfeits	(446)	Immaterial Variance	
	Licence and permits	(331)	Immaterial Variance	
	Transfer and subsidies - Operational	19 968	Equitable Share received. YTD budget incorrect	
	Interest	106	Immaterial Variance	
	Fuel Levy	–		
	Operational Revenue	139	Immaterial Variance	
	Gains on disposal of Assets	–		
	Other Gains	–		
	Discontinued Operations	–		
		–		
3	Expenditure By Type			
	Employee related costs	(7 622)	Primarily due to the filling of vacancies. Recognition of Leave accrual to be done next month	
	Remuneration of councillors	(306)	Immaterial Variance	
	Bulk purchases - electricity	(8 773)	Lower consumption of electricity	
	Inventory consumed	(2 228)	Mainly driven by Repairs & Maintenance Projects	
	Debt impairment	(19 223)	Provison for Bad Debt is made on an annual basis	
	Depreciation and amortisation	(8 522)	Depreciation run performed on an annual basis	
	Interest	(2 685)	Finance charges related to Landfil Sites recognised on an annual basis.	
	Contracted services	(10 507)	Mainly driven by Repairs & Maintenance Projects as well as the time required for SCM processes	
	Transfers and subsidies	(3 474)	Low expenditure on Housing Top Structures	
	Irrecoverable debts written off	327	Immaterial Variance	
	Operational costs	185	Immaterial Variance	
	Losses on Disposal of Assets	–		
	Other Losses	–		
4	Capital Expenditure			
	Total Capital Expenditure	(12 820)	Low expenditure on Capital Grant Expenditure	
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC022 Witzenberg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management							
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%	19,1%	37,4%	19,1%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12,3%	15,4%	16,1%	12,4%	16,1%
Gearing	Long Term Borrowing/ Funds & Reserves		12,3%	206,7%	206,7%	236,2%	206,7%
Liquidity							
Current Ratio	Current assets/current liabilities	1	232,0%	635,0%	542,7%	371,0%	542,7%
Liquidity Ratio	Monetary Assets/Current Liabilities		128,7%	476,2%	409,3%	190,7%	409,3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		14,7%	14,1%	13,9%	58,8%	13,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		29,9%	31,5%	31,1%	23,7%	31,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,9%	2,6%	2,6%	1,2%	2,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5,2%	4,6%	4,5%	0,0%	4,5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2025/26											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15 373	2 153	1 896	1 845	1 656	1 976	8 381	70 073	103 353	83 931	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 270	1 112	1 136	579	494	348	1 978	11 766	45 684	15 166	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	18 597	1 525	864	852	756	555	2 514	35 766	61 430	40 444	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	8 035	1 526	1 358	1 272	1 259	1 234	5 869	46 396	66 949	56 030	–	–
Receivables from Exchange Transactions - Waste Management	1600	8 780	1 644	1 478	1 493	1 288	1 212	5 687	43 018	64 599	52 697	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	161	14	16	13	13	13	64	947	1 241	1 050	–	–
Interest on Arrear Debtor Accounts	1810	1 362	161	190	222	251	298	2 262	76 995	81 740	80 028	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(7 571)	50	57	36	37	41	223	1 768	(5 359)	2 106	–	–
Total By Income Source	2000	73 005	8 185	6 995	6 313	5 754	5 678	26 979	286 729	419 637	331 453	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 699	1 686	909	505	290	252	1 197	9 464	19 003	11 707	–	–
Commercial	2300	26 906	604	801	684	466	377	2 492	34 243	66 573	38 262	–	–
Households	2400	39 955	5 672	5 088	4 910	4 795	4 809	22 269	229 808	317 307	266 592	–	–
Other	2500	1 444	223	197	214	203	239	1 021	13 215	16 755	14 892	–	–
Total By Customer Group	2600	73 005	8 185	6 995	6 313	5 754	5 678	26 979	286 729	419 637	331 453	–	–

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	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	
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	10 450	27 465	2 429	–	–	–	–	–	40 344	–
Auditor General	0800	–	427	–	–	–	–	–	–	427	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	10 450	27 892	2 429	–	–	–	–	–	40 771	–

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
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-		–								–	–		–	–
-		–								–	–		–	–
-		–								–	–		–	–
Municipality sub-total										–	–		–	–
Entities														
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
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-		–	–						–	–	–		–	–
-		–	–						–	–	–		–	–
Entities sub-total										–	–		–	–
TOTAL INVESTMENTS AND INTEREST	2									–	–		–	–

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		150 282	160 619	160 619	–	67 538	39 587	27 951	70,6%	160 619
Operational Revenue:General Revenue:Equitable Share		145 706	156 647	156 647	–	65 270	39 162	26 108	66,7%	156 647
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–		–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	–	568	–	568		2 272
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	425	1 275	300,0%	1 700
Municipal Disaster Grant [Schedule 5B]		417	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Integrated City Development Grant		–	–	–	–	–	–	–		–
Municipal Demarcation Transition Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		1 000	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Urban Settlement Development Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Rehabilitation Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–		–
Provincial Government:		13 208	15 137	26 422	2	3 686	3 784	(99)	-2,6%	26 422
OPEX PROV MUNICIPAL SERVICE DELIVERY AND CAPACITY BUILDING GRANT		–	–	–	–	–	–	–		–
OPEX PROV TITLE DEEDS RESTORATION		–	–	–	–	–	–	–		–
OPEX PROV LIBRARY		–	11 048	11 048	2	3 686	2 762	924	33,4%	11 048
OPEX PROV CDW		132	132	132	–	–	33	(33)	-100,0%	132
OPEX PROV THUSONG		–	150	150	–	–	38	(38)	-100,0%	150
OPEX PROV THUSONG		–	–	–	–	–	–	–		–
OPEX PROV MUN INTERVENTION AND FIN MAN CAPACITY BUILDING		–	–	–	–	–	–	–		–
OPEX PROV MUN ACC AND CAP BUILDING		949	530	530	–	–	132	(132)	-100,0%	530
OPEX PROV RSEP		150	1 000	1 000	–	–	250	(250)	-100,0%	1 000
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV WATER RESILIENCE		–	–	–	–	–	–	–		–
Specify (Add grant description)		250	–	–	–	–	–	–		–
OPEX PROV FIN MAN CAPABILITY		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT GRANT		–	–	–	–	–	–	–		–

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV HOUSING IHHSDG		4 692	–	11 285	–	–	–	–		11 285
Specify (Add grant description)		–	2 147	2 147	–	–	537	(537)	-100,0%	2 147
Specify (Add grant description)		–	130	130	–	–	32	(32)	-100,0%	130
Specify (Add grant description)		7 035	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV CONTRIBUTION TOWARDS ACC HOUSING DELIVERY		–	–	–	–	–	–	–		–
OPEX PROV MAIN ROADS		–	–	–	–	–	–	–		–
OPEX PROV HOUSING ISUPG		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		36	–	100	–	–	–	–		100
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX DISTRICT		–	–	–	–	–	–	–		–
OPEX DISTRICT SAFETY PLAN		36	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	100	–	–	–	–		100
OPEX DISTRICT CAPACITY BUILDING MENTORSHIP		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

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
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		3 809	–	–	–	677	–	677		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		316	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		3 494	–	–	–	677	–	677		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	167 336	175 756	187 141	2	71 901	43 371	28 530	65,8%	187 141
Capital Transfers and Grants										
National Government:		46 290	30 770	30 770	–	5 445	–	5 445		30 770
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	–	3 645	–	3 645		26 770
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]		15 000	–	–	–	–	–	–		–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3 195	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		3 500	4 000	4 000	–	1 800	–	1 800		4 000
Provincial Government:		5 359	4 104	4 104	–	957	787	170	21,7%	4 104
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX PROV MUN INTERVENTION		–	–	–	–	–	–	–		–
CAPEX PROV FIRE		–	1 957	1 957	–	957	250	707	282,9%	1 957
CAPEX PROV LOAD SHEDDING RELIEF		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

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
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX PROV MUN SERVICE DELIVERY		–	–	–	–	–	–	–		–
CAPEX PROV HOUSING IHHSDG		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	2 147	2 147	–	–	537	(537)	-100,0%	2 147
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		–	–	–	–	–	–	–		–
CAPEX PROV RSEP		0	–	–	–	–	–	–		–
CAPEX PROV MAIN ROADS		5 359	–	–	–	–	–	–		–
CAPEX PROV SPORT AND RECREATION		–	–	–	–	–	–	–		–
CAPEX PROV MUNICIPAL ENERGY RESILIENCE		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		100	185	185	–	–	–	–		185
CAPEX DISTRICT		100	185	185	–	–	–	–		185
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX DISTRICT WATER		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		–	–	–	–	–	–	–		–
CAPEX DISTRICT SECURITY CAMERAS		–	–	–	–	–	–	–		–
CAPEX DISTRICT TRANSFER STATIONS		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	51 749	35 059	35 059	–	6 402	787	5 615	713,8%	35 059
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	219 085	210 815	222 200	2	78 303	44 158	34 145	77,3%	222 200

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		(141 672)	(160 486)	(160 486)	572	(63 681)	(40 121)	(23 560)	58,7%	(160 486)
Operational Revenue:General Revenue:Equitable Share		(145 706)	(156 647)	(156 647)	–	(65 270)	(39 162)	(26 108)	66,7%	(156 647)
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–		–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 361	(2 272)	(2 272)	238	590	(568)	1 158	-203,9%	(2 272)
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 567)	(1 567)	334	999	(392)	1 390	-354,9%	(1 567)
Municipal Disaster Grant [Schedule 5B]		76	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Integrated City Development Grant		–	–	–	–	–	–	–		–
Municipal Demarcation Transition Grant		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		996	–	–	–	–	–	–		–
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–
Urban Settlement Development Grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–		–
Municipal Rehabilitation Grant		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–		–
Provincial Government:		13 976	(19 270)	(30 555)	6	6	(6 639)	6 644	-100,1%	(30 555)
OPEX PROV MUNICIPAL SERVICE DELIVERY AND CAPACITY BUILDING GRANT		–	–	–	–	–	–	–		–
OPEX PROV TITLE DEEDS RESTORATION		–	–	–	–	–	–	–		–
OPEX PROV LIBRARY		–	(11 048)	(11 048)	–	–	(2 762)	2 762	-100,0%	(11 048)
OPEX PROV CDW		64	(4 395)	(5 867)	6	6	(467)	472	-101,2%	(5 867)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(33)	33	-100,0%	(130)
OPEX PROV THUSONG		–	(20)	(20)	–	–	(5)	5	-100,0%	(20)
OPEX PROV MUN INTERVENTION AND FIN MAN CAPACITY BUILDING		–	–	–	–	–	–	–		–
OPEX PROV MUN ACC AND CAP BUILDING		732	(530)	(530)	–	–	(132)	132	-100,0%	(530)
OPEX PROV RSEP		–	(870)	(870)	–	–	(217)	217	-100,0%	(870)
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV WATER RESILIENCE		–	–	–	–	–	–	–		–
Specify (Add grant description)		100	(130)	(130)	–	–	(33)	33	-100,0%	(130)
OPEX PROV FIN MAN CAPABILITY		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
OPEX PROV LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT GRANT		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV HOUSING IHHSDG		4 988	–	(9 813)	–	–	(2 453)	2 453	-100,0%	(9 813)
Specify (Add grant description)		–	(2 147)	(2 147)	–	–	(537)	537	-100,0%	(2 147)
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		8 091	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX PROV CONTRIBUTION TOWARDS ACC HOUSING DELIVERY		–	–	–	–	–	–	–		–
OPEX PROV MAIN ROADS		–	–	–	–	–	–	–		–
OPEX PROV HOUSING ISUPG		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		35	–	(100)	–	–	–	–		(100)
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
OPEX DISTRICT		–	–	–	–	–	–	–		–
OPEX DISTRICT SAFETY PLAN		35	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	(100)	–	–	–	–		(100)
OPEX DISTRICT CAPACITY BUILDING MENTORSHIP		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

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
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		26	(4 007)	(2 560)	–	–	(565)	565	-100,0%	(2 560)
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	(1 006)	(1 006)	–	–	(176)	176	-100,0%	(1 006)
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		26	(3 001)	(1 554)	–	–	(389)	389	-100,0%	(1 554)
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		(127 636)	(183 763)	(193 701)	578	(63 676)	(47 325)	(16 351)	34,5%	(193 701)
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		45 645	(26 770)	(26 770)	17	137	(6 692)	6 829	-102,0%	(26 770)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		24 595	(26 770)	(26 770)	17	137	(6 692)	6 829	-102,0%	(26 770)
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]		14 999	–	–	–	–	–	–		–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3 188	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		2 863	–	–	–	–	–	–		–
Provincial Government:		–	(1 827)	(1 827)	–	–	(239)	239	-100,0%	(1 827)
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX PROV MUN INTERVENTION		–	–	–	–	–	–	–		–
CAPEX PROV FIRE		–	(1 827)	(1 827)	–	–	(239)	239	-100,0%	(1 827)
CAPEX PROV LOAD SHEDDING RELIEF		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX PROV MUN SERVICE DELIVERY		–	–	–	–	–	–	–		–
CAPEX PROV HOUSING IHHSDG		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX PROV INFORMAL SETTLEMENT UPGRADING		–	–	–	–	–	–	–		–
CAPEX PROV RSEP		–	–	–	–	–	–	–		–
CAPEX PROV MAIN ROADS		–	–	–	–	–	–	–		–
CAPEX PROV SPORT AND RECREATION		–	–	–	–	–	–	–		–
CAPEX PROV MUNICIPAL ENERGY RESILIENCE		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		433	(185)	(185)	–	–	(46)	46	-100,0%	(185)
CAPEX DISTRICT		433	(185)	(185)	–	–	(46)	46	-100,0%	(185)
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX DISTRICT WATER		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CAPEX DISTRICT TRAFFIC SAFETY PROJECT		–	–	–	–	–	–	–		–
CAPEX DISTRICT SECURITY CAMERAS		–	–	–	–	–	–	–		–
CAPEX DISTRICT TRANSFER STATIONS		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	(1 939)	(1 939)	–	–	(485)	485	-100,0%	(1 939)
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	(1 939)	(1 939)	–	–	(485)	485	-100,0%	(1 939)
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		46 078	(30 721)	(30 721)	17	137	(7 463)	7 599	-101,8%	(30 721)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(81 558)	(214 483)	(224 421)	595	(63 539)	(54 788)	(8 751)	16,0%	(224 421)

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 415	10 442	10 442	747	2 292	2 611	(319)	-12%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	114	347	373	(26)	-7%	1 493
Medical Aid Contributions		–	90	90	–	–	23	(23)	-100%	90
Motor Vehicle Allowance		541	–	–	46	114	–	114		–
Cellphone Allowance		993	1 203	1 203	83	248	301	(52)	-17%	1 203
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Sub Total - Councillors		12 315	13 228	13 228	990	3 001	3 307	(306)	-9%	13 228
% increase	4		7,4%	7,4%						7,4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 392	5 525	5 525	513	1 539	1 381	158	11%	5 525
Pension and UIF Contributions		463	508	508	66	199	127	72	57%	508
Medical Aid Contributions		–	12	12	–	–	3	(3)	-100%	12
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 066	1 119	1 119	–	–	280	(280)	-100%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	86	258	350	(92)	-26%	1 401
Cellphone Allowance		327	399	399	31	93	100	(7)	-7%	399
Housing Allowances		–	72	72	–	–	18	(18)	-100%	72
Other benefits and allowances		1	77	77	–	–	19	(19)	-100%	77
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		11 324	9 112	9 112	696	2 089	2 278	(189)	-8%	9 112
% increase	4		-19,5%	-19,5%						-19,5%
Other Municipal Staff										
Basic Salaries and Wages		154 471	171 223	170 745	13 530	40 963	42 510	(1 547)	-4%	170 745
Pension and UIF Contributions		24 741	30 291	30 290	2 230	6 681	7 571	(890)	-12%	30 290
Medical Aid Contributions		10 511	11 073	11 073	923	2 757	2 768	(11)	0%	11 073
Overtime		25 436	35 044	35 044	2 443	6 810	8 761	(1 951)	-22%	35 044
Performance Bonus		11 505	15 674	15 674	1 018	2 845	3 919	(1 074)	-27%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	658	1 982	2 226	(244)	-11%	8 903
Cellphone Allowance		795	1 121	1 121	71	223	280	(57)	-20%	1 121
Housing Allowances		1 718	1 329	1 329	100	297	332	(35)	-10%	1 329
Other benefits and allowances		7 322	8 647	8 647	666	1 989	2 162	(173)	-8%	8 647
Payments in lieu of leave		3 773	4 719	4 719	–	–	1 180	(1 180)	-100%	4 719
Long service awards		1 078	–	0	109	109	–	109		0
Post-retirement benefit obligations	2	9 464	12 224	12 224	819	2 675	3 056	(381)	-12%	12 224
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		258 531	300 248	299 768	22 568	67 331	74 764	(7 433)	-10%	299 768
% increase	4		16,1%	16,0%						16,0%
Total Parent Municipality		282 170	322 589	322 109	24 254	72 421	80 350	(7 928)	-10%	322 109
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Board Fees	5	–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–

Summary of Employee and Councillor remuneration R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–		–
Pension and UIF Contributions		–	–	–	–	–	–	–		–
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	–	–	–	–	–	–		–
Cellphone Allowance		–	–	–	–	–	–	–		–
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	–	–	–	–		–
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations		–	–	–	–	–	–	–		–
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		282 170	322 589	322 109	24 254	72 421	80 350	(7 928)	-10%	322 109
% increase	4		14,3%	14,2%						14,2%
TOTAL MANAGERS AND STAFF		269 855	309 360	308 881	23 264	69 420	77 043	(7 622)	-10%	308 881

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Outcome	September Outcome	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
Cash Receipts By Source																
Property rates		186	102	224	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	37 580	114 277	123 586	133 651
Service charges - Electricity revenue		60 999	66 059	72 491	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	(33 237)	498 938	555 293	618 014
Service charges - Water revenue		96	100	25 069	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	(17 752)	22 539	28 880	32 307
Service charges - Waste Water Management		93	88	85	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	30 646	77 164	48 230	50 552
Service charges - Waste Mangement		107	106	102	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	8 028	25 030	26 217	27 460
Rental of facilities and equipment		466	272	341	0	0	0	0	0	0	0	0	(1 078)	6	6	6
Interest earned - external investments		1 068	897	524	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	5 367	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	9 494	28 482	29 906	31 402
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		0	0	45	332	332	332	332	332	332	332	332	1 283	3 984	4 183	4 392
Licences and permits		173	46	91	224	224	224	224	224	224	224	224	585	2 685	2 820	2 961
Agency services		286	178	640	400	400	400	400	400	400	400	400	496	4 799	5 039	5 291
Transfers and Subsidies - Operational		65 270	6 631	2	14 433	14 433	20 146	14 433	14 433	14 504	14 433	14 433	(6 014)	187 141	179 869	188 582
Other revenue		670	523	725	478	478	478	478	478	478	478	478	7 993	13 730	6 017	6 317
Cash Receipts by Source		129 413	75 004	100 338	79 104	79 104	92 605	79 104	79 104	86 962	79 104	79 104	43 393	1 002 341	1 034 792	1 101 585
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National /		3 645	2 757	–	–	–	1 298	–	–	819	–	–	26 670	35 189	40 470	38 599
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	–	436	–	–	–	–	–	–	–	–	(436)	–	–	–
Short term loans		–	–	(25 000)	–	–	(3 184)	–	–	–	–	–	21 816	(6 369)	(6 369)	(6 369)
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
VAT Control (receipts)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		133 058	77 762	75 774	79 104	79 104	90 718	79 104	79 104	87 782	79 104	79 104	91 442	1 031 162	1 068 893	1 133 816
Cash Payments by Type													–			
Employee related costs		10 502	4 484	6 991	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	101 210	369 560	389 018	416 403
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		54 838	55 221	49 890	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	(6 292)	460 969	513 171	571 286
Acquisitions - water & other inventory		994	282	633	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	6 090	24 000	25 200	26 460
Contracted services		6 425	3 654	5 082	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	13 972	87 400	86 006	89 318
Transfers and subsidies - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other		–	–	675	–	–	–	–	–	–	–	–	(675)	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Cash Payments by Type		72 759	63 641	63 271	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	114 306	941 929	1 013 395	1 103 466
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		72 759	63 641	63 271	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	114 306	941 929	1 013 395	1 103 466
NET INCREASE/(DECREASE) IN CASH HELD		60 298	14 121	12 504	610	610	12 224	610	610	9 288	610	610	(22 863)	89 233	55 498	30 349
Cash/cash equivalents at the month/year beginning:		–	60 298	74 419	86 923	87 533	88 143	100 368	100 978	101 588	110 876	111 486	112 096	–	89 233	144 731
Cash/cash equivalents at the month/year end:		60 298	74 419	86 923	87 533	88 143	100 368	100 978	101 588	110 876	111 486	112 096	89 233	89 233	144 731	175 080

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		–	–	–	–	–	–	–		–
Service charges - Water		–	–	–	–	–	–	–		–
Service charges - Waste Water Management		–	–	–	–	–	–	–		–
Service charges - Waste management		–	–	–	–	–	–	–		–
Sale of Goods and Rendering of Services		–	–	–	–	–	–	–		–
Agency services		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		–	–	–	–	–	–	–		–
Interest earned from Current and Non Current Assets		–	–	–	–	–	–	–		–
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Special rating area		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Non-Exchange Revenue										
Property rates		–	–	–	–	–	–	–		–
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	–	–	–	–	–	–		–
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		–	–	–	–	–	–	–		–
Other Gains		–	–	–	–	–	–	–		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–		–
Expenditure By Type										
Employee related costs		–	–	–	–	–	–	–		–
Remuneration of councillors		–	–	–	–	–	–	–		–
Bulk purchases - electricity		–	–	–	–	–	–	–		–
Inventory consumed		–	–	–	–	–	–	–		–
Debt impairment		–	–	–	–	–	–	–		–
Depreciation and amortisation		–	–	–	–	–	–	–		–
Interest		–	–	–	–	–	–	–		–
Contracted services		–	–	–	–	–	–	–		–
Transfers and subsidies		–	–	–	–	–	–	–		–
Irrecoverable debts written off		–	–	–	–	–	–	–		–
Operational costs		–	–	–	–	–	–	–		–
Losses on Disposal of Assets		–	–	–	–	–	–	–		–
Other Losses		–	–	–	–	–	–	–		–
Total Expenditure		–	–	–	–	–	–	–		–
Surplus/(Deficit)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–		–
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–		–

WC022 Witzenberg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M03 September

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
Revenue By Municipal Entity										
Insert name of municipal entity		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Operating Revenue	1	–	–	–	–	–	–	–		–
Expenditure By Municipal Entity										
Insert name of municipal entity		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total Operating Expenditure	2	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the yr/period		–	–	–	–	–	–	–		–
Capital Expenditure By Municipal Entity										
Insert name of municipal entity		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–			–
Total Capital Expenditure	3	–	–	–	–	–	–	–		–

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	742	477	1 054	552	552	1 054	501	47,6%	1%
August	346	477	2 054	1 599	2 151	3 107	956	30,8%	3%
September	5 004	13 040	13 454	1 590	3 741	16 561	12 820	77,4%	5%
October	5 140	477	1 054	–	3 741	17 615	13 874	78,8%	5%
November	7 521	477	1 054	–	3 741	18 668	14 927	80,0%	5%
December	2 984	13 270	21 756	–	3 741	40 424	36 683	90,7%	5%
January	1 853	477	1 054	–	3 741	41 478	37 737	91,0%	5%
February	6 926	477	1 054	–	3 741	42 531	38 791	91,2%	5%
March	5 388	13 040	13 283	–	3 741	55 814	52 073	93,3%	5%
April	5 393	477	1 054	–	3 741	56 868	53 127	93,4%	5%
May	14 248	477	1 054	–	3 741	57 921	54 180	93,5%	5%
June	27 329	36 878	27 459	–	3 741	85 380	81 640	95,6%	5%
Total Capital expenditure	82 874	80 047	85 380	3 741					

WC022 Witzenberg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		30 002	11 863	10 971	112	1 125	3 493	(2 368)	-67,8%	10 971
Roads Infrastructure		–	4 750	4 750	–	45	1 187	(1 143)	-96,2%	4 750
Road Structures		–	4 750	4 750	–	45	1 187	(1 143)	-96,2%	4 750
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		23 834	6 613	5 021	112	1 080	1 480	(400)	-27,0%	5 021
Boreholes		223	–	–	–	–	–	–		–
Reservoirs		–	5 189	3 478	–	–	870	(870)	-100,0%	3 478
Bulk Mains		23 610	1 424	1 542	112	1 080	611	469	76,9%	1 542
Sanitation Infrastructure		162	500	1 200	–	–	825	(825)	-100,0%	1 200
Reticulation		–	–	700	–	–	700	(700)	-100,0%	700
Toilet Facilities		162	500	500	–	–	125	(125)	-100,0%	500
Solid Waste Infrastructure		6 007	–	–	–	–	–	–		–
Waste Drop-off Points		277	–	–	–	–	–	–		–
Waste Separation Facilities		5 729	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		680	12 250	6 906	23	23	1 726	(1 704)	-98,7%	6 906
Community Facilities		680	12 050	6 706	–	–	1 676	(1 676)	-100,0%	6 706
Libraries		680	11 665	6 217	–	–	1 554	(1 554)	-100,0%	6 217
Parks		–	200	304	–	–	76	(76)	-100,0%	304
Markets		–	185	185	–	–	46	(46)	-100,0%	185
Sport and Recreation Facilities		–	200	200	23	23	50	(27)	-54,5%	200
Outdoor Facilities		–	200	200	23	23	50	(27)	-54,5%	200
Heritage assets		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		248	–	–	–	–	–	–		–
Licences and Rights		248	–	–	–	–	–	–		–
Computer Software and Applications		248	–	–	–	–	–	–		–
Computer Equipment		675	330	590	15	15	147	(132)	-89,5%	590
Computer Equipment		675	330	590	15	15	147	(132)	-89,5%	590
Furniture and Office Equipment		575	1 064	1 096	17	21	274	(253)	-92,4%	1 096
Furniture and Office Equipment		575	1 064	1 096	17	21	274	(253)	-92,4%	1 096
Machinery and Equipment		1 270	3 230	3 230	210	253	590	(337)	-57,1%	3 230
Machinery and Equipment		1 270	3 230	3 230	210	253	590	(337)	-57,1%	3 230
Transport Assets		6 337	1 600	3 763	–	552	815	(263)	-32,3%	3 763
Transport Assets		6 337	1 600	3 763	–	552	815	(263)	-32,3%	3 763
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	39 787	30 336	26 555	378	1 989	7 046	5 057	71,8%	26 555

WC022 Witzenberg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September										
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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		18 324	9 300	9 886	42	354	2 421	(2 068)	-85,4%	9 886
Roads Infrastructure		10 928	6 000	6 000	–	–	1 500	(1 500)	-100,0%	6 000
Roads		10 928	6 000	6 000	–	–	1 500	(1 500)	-100,0%	6 000
Storm water Infrastructure		2 772	–	–	–	–	–	–		–
Storm water Conveyance		2 772	–	–	–	–	–	–		–
Electrical Infrastructure		499	1 000	1 000	–	–	250	(250)	-100,0%	1 000
MV Networks		499	1 000	1 000	–	–	250	(250)	-100,0%	1 000
Water Supply Infrastructure		2 223	1 000	1 000	42	354	250	104	41,6%	1 000
Distribution		2 223	1 000	1 000	42	354	250	104	41,6%	1 000
Sanitation Infrastructure		1 902	1 300	1 886	–	–	421	(421)	-100,0%	1 886
Reticulation		328	1 100	1 686	–	–	421	(421)	-100,0%	1 686
Waste Water Treatment Works		1 574	200	200	–	–	–	–		200
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		149	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		149	–	–	–	–	–	–		–
Outdoor Facilities		149	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
Operational Buildings		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	18 473	9 300	9 886	42	354	2 421	2 068	85,4%	9 886

WC022 Witzenberg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		12 035	17 361	16 860	1 882	2 354	4 215	(1 861)	-44,2%	16 860
Roads Infrastructure		4 562	7 181	6 628	893	1 162	1 657	(495)	-29,9%	6 628
Roads		3 302	5 974	5 422	893	1 147	1 355	(209)	-15,4%	5 422
Road Furniture		1 260	1 207	1 207	–	16	302	(286)	-94,8%	1 207
Storm water Infrastructure		47	204	204	0	0	51	(51)	-99,6%	204
Storm water Conveyance		47	204	204	0	0	51	(51)	-99,6%	204
Electrical Infrastructure		792	2 390	2 390	30	37	597	(561)	-93,9%	2 390
MV Substations		117	1 045	1 045	30	37	261	(225)	-86,0%	1 045
MV Networks		142	747	747	–	–	187	(187)	-100,0%	747
LV Networks		533	598	598	–	–	150	(150)	-100,0%	598
Water Supply Infrastructure		3 588	2 856	2 656	187	242	664	(422)	-63,6%	2 656
Dams and Weirs		458	1 832	1 832	115	169	458	(289)	-63,0%	1 832
Boreholes		133	313	313	72	72	78	(6)	-7,5%	313
Pump Stations		58	62	62	–	–	16	(16)	-100,0%	62
Water Treatment Works		118	124	124	–	–	31	(31)	-100,0%	124
Bulk Mains		299	105	105	–	–	26	(26)	-100,0%	105
Distribution		2 522	420	220	–	–	55	(55)	-100,0%	220
Sanitation Infrastructure		3 047	4 730	4 982	772	913	1 246	(332)	-26,7%	4 982
Reticulation		1 592	2 592	2 592	481	562	648	(86)	-13,3%	2 592
Waste Water Treatment Works		1 342	2 004	2 256	279	321	564	(243)	-43,0%	2 256
Toilet Facilities		113	134	134	13	30	33	(4)	-11,6%	134
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		886	2 027	2 027	45	87	507	(420)	-82,8%	2 027
Community Facilities		725	1 715	1 715	43	50	429	(379)	-88,4%	1 715
Halls		341	1 250	1 250	2	8	312	(305)	-97,5%	1 250
Crèches		105	158	158	–	–	40	(40)	-100,0%	158
Libraries		32	33	33	–	–	8	(8)	-100,0%	33
Cemeteries/Crematoria		119	132	132	41	41	33	8	23,0%	132
Public Ablution Facilities		(2)	1	1	–	–	0	(0)	-100,0%	1
Markets		131	141	141	1	2	35	(34)	-95,5%	141
Sport and Recreation Facilities		160	312	312	2	37	78	(41)	-52,4%	312
Indoor Facilities		77	83	83	2	40	21	19	90,9%	83
Outdoor Facilities		83	229	229	–	(2)	57	(60)	-104,4%	229
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		657	832	932	48	143	233	(90)	-38,7%	932
Operational Buildings		344	557	657	9	86	164	(78)	-47,5%	657
Municipal Offices		344	557	657	9	86	164	(78)	-47,5%	657
Housing		313	275	275	39	57	69	(12)	-17,8%	275
Social Housing		313	275	275	39	57	69	(12)	-17,8%	275
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		146	176	176	2	6	44	(38)	-86,6%	176
Computer Equipment		146	176	176	2	6	44	(38)	-86,6%	176
Furniture and Office Equipment		5	24	24	–	–	6	(6)	-100,0%	24
Furniture and Office Equipment		5	24	24	–	–	6	(6)	-100,0%	24
Machinery and Equipment		81	330	330	22	24	83	(59)	-71,0%	330
Machinery and Equipment		81	330	330	22	24	83	(59)	-71,0%	330
Transport Assets		3 290	5 028	5 209	386	786	1 302	(517)	-39,7%	5 209
Transport Assets		3 290	5 028	5 209	386	786	1 302	(517)	-39,7%	5 209
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	1	17 099	25 778	25 559	2 386	3 399	6 390	2 991	46,8%	25 559

WC022 Witzenberg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	Ref	2024/25	Budget Year 2025/26							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Depreciation by Asset Class/Sub-class										
Infrastructure		24 988	22 416	22 416	–	–	5 604	(5 604)	-100,0%	22 416
Roads Infrastructure		7 021	586	586	–	–	146	(146)	-100,0%	586
Roads		7 021	586	586	–	–	146	(146)	-100,0%	586
Storm water Infrastructure		2 546	532	532	–	–	133	(133)	-100,0%	532
Drainage Collection		2 546	532	532	–	–	133	(133)	-100,0%	532
Electrical Infrastructure		3 956	996	996	–	–	249	(249)	-100,0%	996
MV Networks		3 552	498	498	–	–	125	(125)	-100,0%	498
LV Networks		404	498	498	–	–	125	(125)	-100,0%	498
Water Supply Infrastructure		6 256	1 582	1 582	–	–	396	(396)	-100,0%	1 582
Boreholes		68	–	–	–	–	–	–		–
Reservoirs		977	427	427	–	–	107	(107)	-100,0%	427
Pump Stations		485	–	–	–	–	–	–		–
Distribution		4 726	1 155	1 155	–	–	289	(289)	-100,0%	1 155
Sanitation Infrastructure		4 487	2 625	2 625	–	–	656	(656)	-100,0%	2 625
Pump Station		29	105	105	–	–	26	(26)	-100,0%	105
Reticulation		136	1 260	1 260	–	–	315	(315)	-100,0%	1 260
Waste Water Treatment Works		4 323	1 260	1 260	–	–	315	(315)	-100,0%	1 260
Solid Waste Infrastructure		528	16 094	16 094	–	–	4 024	(4 024)	-100,0%	16 094
Landfill Sites		352	15 750	15 750	–	–	3 938	(3 938)	-100,0%	15 750
Waste Drop-off Points		177	344	344	–	–	86	(86)	-100,0%	344
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		193	–	–	–	–	–	–		–
Data Centres		143	–	–	–	–	–	–		–
Capital Spares		50	–	–	–	–	–	–		–
Community Assets		4 502	1 937	1 937	–	–	484	(484)	-100,0%	1 937
Community Facilities		2 490	417	417	–	–	104	(104)	-100,0%	417
Centres		287	–	–	–	–	–	–		–
Fire/Ambulance Stations		12	–	–	–	–	–	–		–
Libraries		199	404	404	–	–	101	(101)	-100,0%	404
Cemeteries/Crematoria		5	13	13	–	–	3	(3)	-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	–	–	380	(380)	-100,0%	1 520
Outdoor Facilities		2 012	1 520	1 520	–	–	380	(380)	-100,0%	1 520
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		410	195	195	–	–	49	(49)	-100,0%	195
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		410	195	195	–	–	49	(49)	-100,0%	195
Improved Property		410	195	195	–	–	49	(49)	-100,0%	195
Other assets		3 008	–	–	–	–	–	–		–
Operational Buildings		3 008	–	–	–	–	–	–		–
Municipal Offices		2 963	–	–	–	–	–	–		–
Workshops		45	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	90	90	–	–	22	(22)	-100,0%	90
Licences and Rights		–	90	90	–	–	22	(22)	-100,0%	90
Computer Software and Applications		–	90	90	–	–	22	(22)	-100,0%	90
Computer Equipment		783	2 428	2 428	–	–	607	(607)	-100,0%	2 428
Computer Equipment		783	2 428	2 428	–	–	607	(607)	-100,0%	2 428
Furniture and Office Equipment		937	602	602	–	0	150	(150)	-99,8%	602
Furniture and Office Equipment		937	602	602	–	0	150	(150)	-99,8%	602
Machinery and Equipment		2 432	1 397	1 397	–	–	349	(349)	-100,0%	1 397
Machinery and Equipment		2 432	1 397	1 397	–	–	349	(349)	-100,0%	1 397
Transport Assets		2 366	5 025	5 025	–	–	1 256	(1 256)	-100,0%	5 025
Transport Assets		2 366	5 025	5 025	–	–	1 256	(1 256)	-100,0%	5 025
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Depreciation	1	39 426	34 090	34 090	–	0	8 523	8 522	100,0%	34 090

WC022 Witzenberg - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		23 878	33 787	41 861	1 170	1 398	6 390	(4 991)	-78,1%	41 861
Roads Infrastructure		433	5 000	11 957	–	–	2 989	(2 989)	-100,0%	11 957
Roads		–	5 000	11 957	–	–	2 989	(2 989)	-100,0%	11 957
Road Structures		433	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Electrical Infrastructure		10 037	23 318	24 621	1 170	1 398	2 080	(681)	-32,8%	24 621
HV Substations		5 421	15 000	16 303	1 170	1 398	–	1 398		16 303
MV Substations		805	1 630	1 630	–	–	408	(408)	-100,0%	1 630
MV Networks		639	2 500	2 500	–	–	625	(625)	-100,0%	2 500
LV Networks		3 172	4 188	4 188	–	–	1 047	(1 047)	-100,0%	4 188
Water Supply Infrastructure		365	5 269	5 084	–	–	1 271	(1 271)	-100,0%	5 084
Water Treatment Works		–	500	500	–	–	125	(125)	-100,0%	500
Distribution		365	4 769	4 584	–	–	1 146	(1 146)	-100,0%	4 584
Sanitation Infrastructure		13 042	200	200	–	–	50	(50)	-100,0%	200
Waste Water Treatment Works		13 042	200	200	–	–	50	(50)	-100,0%	200
Solid Waste Infrastructure		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Community Assets		216	5 934	6 217	–	–	383	(383)	-100,0%	6 217
Community Facilities		–	100	100	–	–	–	–		100
Cemeteries/Crematoria		–	100	100	–	–	–	–		100
Sport and Recreation Facilities		216	5 834	6 117	–	–	383	(383)	-100,0%	6 117
Outdoor Facilities		216	5 834	6 117	–	–	383	(383)	-100,0%	6 117
Heritage assets		–	–	–	–	–	–	–		–
								–		
Investment properties		–	–	–	–	–	–	–		–
Revenue Generating		–	–	–	–	–	–	–		–
Non-revenue Generating		–	–	–	–	–	–	–		–
Other assets		519	600	771	–	–	321	(321)	-100,0%	771
Operational Buildings		519	600	771	–	–	321	(321)	-100,0%	771
Municipal Offices		237	300	471	–	–	246	(246)	-100,0%	471
Workshops		282	300	300	–	–	75	(75)	-100,0%	300
Housing		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	90	90	–	–	–	–		90
Machinery and Equipment		–	90	90	–	–	–	–		90
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Living resources		–	–	–	–	–	–	–		–
Mature		–	–	–	–	–	–	–		–
Immature		–	–	–	–	–	–	–		–
Total Capital Expenditure on upgrading of existing assets	1	24 614	40 411	48 940	1 170	1 398	7 094	5 696	80,3%	48 940

Percentage spent on Capital Expenditure for the period ended: 30 September 2025

	Financial Services	Corporate Services	Community Services	Municipal Manager	Technical Services	Total
Budget	50,000	1,870,000	15,614,133	64,000	67,360,349	84,958,482
Actual	-	18,256	69,633	13,200	3,643,188	3,744,277
Percentage	**0.00%**	**0.98%**	**0.45%**	**20.63%**	**5.41%**	**4.41%**
Orders	2,221	494,724	1,684,663	-	29,631,028	31,812,636
	4.44%	**27.43%**	**11.24%**	**20.63%**	**49.40%**	**41.85%**

HJ Kritzinger
CFO

Date
07/10/2025

Signature:

Percentage spent on Preventative and corrective planned Maintenance Expenditure for the period ended: 30 September 2025

	Financial Services	Corporate Services	Community Services	Technical Services	Total
Total Budget	-	194,573	703,515	10,557,348	11,455,436
Total Actual	-	79,606	102,377	2,435,019	2,617,002
Percentage		**40.91%**	**14.55%**	**23.06%**	**22.85%**
Orders	-	4,581	39,551	3,249,524	3,293,655
		43.27%	**20.17%**	**53.84%**	**51.60%**

HJ Kritzinger
CFO

Date
07/10/2025

Signature:

Cash Flow Forecast

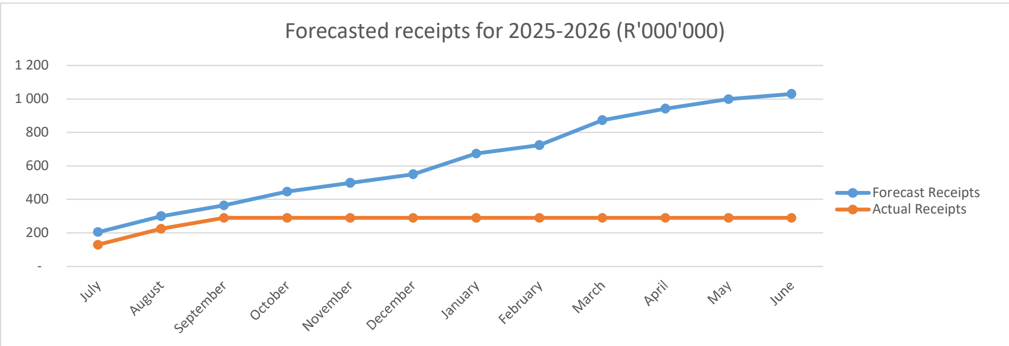
Current commitments against cash

Cash Book Balance plus Investments	R 232 713 683
Total Commitments	(R174 609 678)
Unspent Grants	(R14 203 442)
Eskom Account	(R49 550 901)
Consumer Deposits	(R10 300 308)
Provision for Rehabilitation	(R20 071 127)
Working Capital Requirement	(R17 558 940)
Payables & Accruals	(R24 701 801)
Provision Current Employee Benefits	(R38 223 159)
Uncommitted Cash Balance	**R 58 104 005**

The estimated cost coverage ratio is as follow

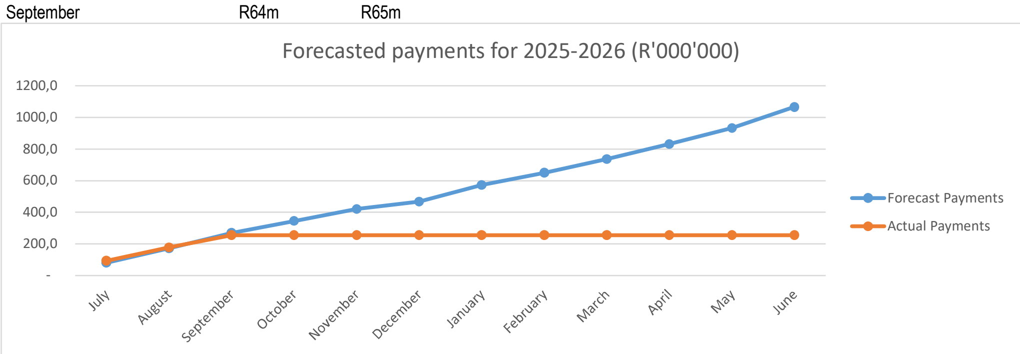
	Current
Cash and Cash Equivalents	R 232 713 683
Less Unspent Grants	R 14 203 442
Estimated Average fixed cost per month	R 77 564 860
Ratio	2,82

The ratio indicates that the municipality has sufficient cash available to cover its fixed cost for the next 2,82 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 Receitps	Actual Receipts
July	R205m	R129m
August	R95m	R96m
September	R64m	R65m



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	R90m	R85m
September	R99m	R77m

WITZENBERG MUNICIPALITY
APPENDIX D - Unaudited
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003

UNSPENT AND UNPAID GOVERNMENT GRANTS AND RECEIPTS	Balance 1 JULY 2025 (Unpaid)	Grants Received	Re-payment of Unspent Grant	Operating expenditure during the year Transferred to revenue	Capital expenditure during the year Transferred to revenue	Balance 30 JUNE 2026	Unspent 2025 (Payable)	Unpaid 2025 (Receivable)	Current Year Allocation (DORA) Allocation Division of Revenue Amendment	Current Year Allocation Not Yet Received
	R	R	R	R	R	R	R	R		
National Government Grants										
Finance Management Grant	-	1 700 000	-	(998 658)	-	701 342	701 342	-	1 700 000	-
Municipal infrastructure Grant	47 132	3 645 000	-	-	(1 045 183)	2 646 949	2 646 949	-	26 770 000	23 125 000
Regional Bulk Infrastructure Grant (DWAF)	548 655	-	-	-	-	548 655	548 655	-		
Integrated National Electricity Program	(777 641)	-	-	-	-	(777 641)	-	777 641	1 231 000	1 231 000
Equitable share	-	65 270 000	-	(65 270 000)	-	-	-	-	156 647 000	91 377 000
Department of Rural Development	-	-	-	-	-	-	-	-		-
Expanded Public Works Programme	(198 128)	568 000	450	(589 953)	-	(219 631)	-	219 631	2 272 000	1 704 000
Neighbourhood Development Plan	322	-	-	-	-	322	322	-		-
Water Service Infrastructure Grant	1 199	-	-	-	-	1 199	1 199	-		-
Municipal Water Infrastructure	-	-	-	-	-	-	-	-		
Energy Efficiency and Demand-Side Management Grant	-	1 800 000	-	-	-	1 800 000	1 800 000	-	4 000 000	2 200 000
Municipal Disaster Relief Grant	-	-	-	-	-	-	-	-		-
					-		-	-		
Provincial Government Grants					-		-	-		
Library services	-	3 685 726	-	-	-	3 685 726	3 685 726	-	10 683 000	6 997 274
CDW	67 533	-	-	(5 606)	-	61 927	61 927	-	132 000	132 000
Main roads	-	-	-	-	-	-	-	-		-
Municipal Infrastructure Support Grant	-	-	-	-	-	-	-	-		-
Economic Development and Tourism SMME booster	68	-	-	-	-	68	68	-		-
Public Transport	-	-	-	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant	249 000	-	-	-	-	249 000	249 000	-		7 539 000
Human Settlement Development	(296 251)	-	-	-	-	(296 251)	-	296 251		-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-		-
Capacity Building (Internship)	300 000	-	-	-	-	300 000	300 000	-		-
Municipal Infrastructure	(206 126)	-	-	-	-	(206 126)	-	206 126		-
Financial Management Support	150 000	-	-	-	-	150 000	150 000	-	150 000	150 000
Maintenance and Construction of Transport Infrastructure	298 111	-	-	-	-	298 111	298 111	-	130 000	130 000
Local Government Support Grant	-	-	-	-	-	-	-	-		-
Regional Social Econimical Program	-	-	-	-	-	-	-	-	1 000 000	1 000 000
Local Government Employment Grant	-	-	-	-	-	-	-	-		-
Municipal Service Delivery & Capacity Building	-	-	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	(4 493 639)	-	-	-	-	(4 493 639)	-	4 493 639	2 147 000	2 147 000
Exilator Housing Delivery	-	-	-	-	-	-	-	-		
Development of Sport and Recreation Facilities	(27 299)	957 228	-	-	-	929 929	929 929	-	957 000	(228)
Municipal Energy Resilience Grant	-	-	-	-	-	-	-	-	700 000	700 000
Electronic Case Management Intervention	-	-	-	-	-	-	-	-		-
Loadshedding	-	-	-	-	-	-	-	-		-
Water Resilience	-	-	-	-	-	-	-	-		-
Municipal Service Delivery	-	-	-	-	-	-	-	-		-
Thusong service centres grant: Sustainability Operational Support Grant	-	-	-	-	-	-	-	-	150 000	150 000
Waste Management Compliance Grant(Boreholes Landfill sites)	-	-	-	-	-	-	-	-	257 000	257 000
Title Deeds Restoration Grant	-	-	-	-	-	-	-	-	530 000	530 000
Municipal Fire Service Capacity Support Grant	-	-	-	-	-	-	-	-	1 000 000	1 000 000
							-	-		
District Municipality	-						-	-		
Parks and recreation	366 680	-	-	-	-	366 680	366 680	-		-
Sanitation Infrastructure	-	-	-	-	-	-	-	-		-
Planning and Development	-	-	-	-	-	-	-	-		-
Infrastructure	600 207	-	-	-	-	600 207	600 207	-		-
Covid 19	1 944 236	-	-	-	-	1 944 236	1 944 236	-		-
Safety Project	(84 065)	-	-	-	-	(84 065)	-	84 065		-
OPEX Tourism	-	-	-	-	-	-	-	-		-
Safety Implementation Grant	-	-	-	-	-	-	-	-		
	-						-	-		
Public Contributions	-						-	-		
Table Mountain - Clearing Alien Vegetation	-	-	-	-	-	-	-	-		-
Development Bank of South Africa	-	-	-	-	-	-	-	-		-
Nedbank	1 829 183	-	(675 420)	-	-	1 153 763	1 153 763	-		
Perdekraal Wind Farm	3 846 294	677 000	-	-	-	4 523 294	4 523 294	-	300 000	(377 000)
Essen Belgium	319 387	-	-	-	-	319 387	319 387	-		-
China - Water meters	-	-	-	-	-	-	-	-		-
Total	**4 484 858**	**78 302 954**	**(674 970)**	**(66 864 217)**	**(1 045 183)**	**14 203 442**	**20 280 795**	**6 077 353**	**210 756 000**	**139 992 046**

Revenue in respect of Capital grants only recognised when Capitalisation of related Capital Grant Expenditure is processed. VAT portion recognised on a monthly basis. **14 203 442**

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Insurance Report -September

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	1	0	1	1	3
Motor Accident	0	3	0	6	9
Public Liability	2	0	2	13	17
Glass	1	0	0	0	1
Money loss	0	0	0	0	0
	4	3	3	20	30

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 : **September**

	Property Loss/damage	Motor Accident	Public Liability	Glass	Money loss
Opening Balance	4	10	18	2	0
New Claims	0	0	0	0	0
Claims Closed	1	1	1	1	0
Closing Balance	3	9	17	1	0

3.2 SUPPLY CHAIN MANAGEMENT

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Demand and Acquisition

3.2.1 Aanvraag en Verkryging

3.2.1.1 Advertisement stage

3.2.1.1 Adverteringsfase

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

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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/16	Supply and delivery of three phase portable energy meters calibration equipment	03-Oct-2025
08/2/22/21	Load testing and inspection of lifting equipment	01-Oct-2025

The following competitive bids are currently in the advertisement stage:

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/22/96	Construction of new Nduli bulk water pipeline, Ceres	24-Oct-2025
08/2/23/07	Provision of tactical and crowd control management at municipal buildings, events and sites in the Witzenberg municipal area	07-Nov-2025
08/2/23/22	Supply and delivery of open Roll on – roll off (roro) bin / hook lift bins and 9m³ skips	24-Oct-2025
08/2/23/33	Transport of waste (screenings) from Sewer pump stations and treatment works to the Prince Alfred's Hamlet solid waste dump site	24-Oct-2025
08/2/23/34	Construction of new 3ML reservoir, Tulbagh	13-Nov-2025
08/2/23/35	Supply and delivery of process aerators / mixers for Witzenberg municipality	10-Oct-2025

3.2.1.2 Evaluation stage:

3.2.1.2 Evaluering stadium:

The following competitive bids are currently in the evaluation stage:

Die volgende mededingende tenders is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/21/09	Provision of services as an Implementing agent for specified human settlement projects in the Witzenberg Municipal area	03-Dec-2024	09-Apr-2025 BEC: 07-May-2025 29-May-2025 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 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 BEC: 05-Sep-2025	N Jacobs
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
08/2/22/44	Professional Services for Witzenberg Municipality	16-May-2025	13-Aug-2025	E Lintnaar
08/2/22/48	Supply And Delivery of Protective Clothing	04-Jul-2025	31-Jul-2025	W Davids
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
08/2/22/81	Supply, Delivery and Offloading of Disposable Bags for Refuse Removal	01-Jul-2025	22-Jul-2025 BEC 04-Sep-2025	P Claasen

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
			23-Sep-2025	
08/2/22/95	Hiring of trucks, plant and equipment for the Witzenberg municipal area	18-Jul-2025	11-Aug-2025	P Claasen
08/2/22/100	Supply and Delivery of Liquid Chlorine Gas	12-Sep-2025	Awaiting	N Jacobs
08/2/22/102	Supply And Delivery Of Road Signs And Accessories	18-Jul-2025	03-Sep-2025	E Lintnaar
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	23-Sep-2025	R Hendricks
08/2/23/01	Manufacture, supply and delivery of Steel Pavilions	02-Sep-2025	Awaiting	H Truter
08/2/23/03	Supply and delivery of Various Cleaning Materials and Equipment	02-Sep-2025	11-Sep-2025	H Truter
08/2/23/05	Clearing of Overgrown Erven in the Witzenberg Municipal Area	18-Sep-2025	30-Sep-2025	H Truter
08/2/23/14	Supply and delivery of Christmas motif lights and accessories	02-Sep-2025	10-Sep-2025	V Dyusha
08/2/23/17	Sale of a Portion (± 1144m²) Of Erf 496, Wolseley	02-Sep-2025	22-Sep-2025	L Nieuwenhuis
08/2/23/18	Energy Efficient Interventions In Witzenberg Municipal Area Phase 2	18-Sep-2025	Awaiting	V Dyusha

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/22/97	Supply and Delivery of New Furniture and Electrical Appliances for Chalets at Pine Forest Resort	12-Jun-2025	19-Jun-2025 Referred back	R Afrika
08/2/23/11	Supply and Delivery of Line Marking Paint for Turf Sport Fields	29-Aug-2025	11-Sep-2025	H Truter
08/2/23/15	Cleaning services at traffic department Witzenberg municipality Ceres	01-Sep-2025	02-Sep-2025	H Truter
08/2/23/29	Appointment of a service provider for pressure vessel testing and inspection	30-Sep-2025	Awaiting	O Gatyene
08/2/23/30	Appointment of a service provider to undertake occupational hygiene monitoring survey within Witzenberg municipality	23-Sep-2025	Awaiting	W Davids
08/2/23/39	Lease of Café building at the Pine Forest holiday resort	19-Sep-2025	Awaiting	R Afrika
08/2/23/40	Appointment of a service provider for major service and repair to high pressure water jet machine	30-Sep-2025	Awaiting	O Gatyene

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 / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC

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

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

3.2.1.4 Bids awarded

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

3.2.1.4 Tenders toegeken

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
08/2/22/39	08-Sep-2025	MBond Engineering (PTY) Ltd	Supply and delivery of new sewer pumps for Witzenberg Municipality	Bidder scored the highest points	R 5 515 313.29

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Estimated Value (incl. VAT)
RT57/2022	08-Sep-2025	Key Spirit Trading 218 CC	Vacuum sewerage tanker truck	Transversal tender	R 1 926 489.41

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

The following bids were cancelled during September 2025:

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

Die volgende tenders was gekanselleer gedurende September 2025:

Bid ref number	Date	Brief description of services	Reason why bid is cancelled
08/2/22/55	08-Sep-2025	Construction of Community Library, N'duli, Ceres	No acceptable bids received
08/2/23/10	23-Sep-2025	Supply and delivery of Firefighting Foam	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 September 2025:

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende September 2025:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
189188	01/09/2025	Ezolimo Training & Supply	Training Services: Fire Marshall Training	Lowest responsive quotation	R 17 608.80 (Incl. VAT)	Chief Financial Officer
189196	01/09/2025	Sarel Bester Engineers CC	Professional Engineering Services: Compilation of Bill of Quantities for Building Project	Only responsive quotation	R 9 936.00 (Incl. VAT)	Chief Financial Officer
189207	02/09/2025	Global IT Partners	RFQ: Wildcard webserver Certificate for Witzenberg Municipality	Only responsive quotation	R 11 459.00 (Incl. VAT)	Chief Financial Officer
189226	04/09/2025	Taswyn Trading	Replacement of Double Door at Ceres Zipslide	Lowest responsive quotation	R 21 500.00 (Incl. VAT)	Chief Financial Officer
189239	04/09/2025	Ceres Spar	Supply of Catering Services	Lowest responsive quotation	R 4 126.94 (Incl. VAT)	Chief Financial Officer
189240	04/09/2025	BDK Technologies (Pty) Ltd	Supply, Delivery and Installation of CCTV Cameras	Lowest responsive quotation	R 8 415.00 (Incl. VAT)	Chief Financial Officer
189249	04/09/2025	Trophy Connection CC	Supply and Delivery of Medals for the Essen Cross Country event	Lowest responsive quotation	R 9 576.00 (Incl. VAT)	Chief Financial Officer
189418	12/09/2025	A.M.A Transport	Transport Services to Wellington and back	Only responsive quotation	R 18 000.00 (Incl. VAT)	Chief Financial Officer
189455	16/09/2025	Kaap Agrimark	Supply and Delivery of Gumboots (Lace up) for Traffic Officers	Lowest responsive quotation	R 24 136.20 (Incl. VAT)	Chief Financial Officer
189459	16/09/2025	Roy Steele & Associates	Rendering of Recruitment Services: Manager Social Development	Only responsive quotation	R 29 999.00 (Incl. VAT)	Chief Financial Officer
189567	25/09/2025	Sparks and Ellis	Supply and Delivery of Jumpsuits for Law Enforcements Officers	Lowest responsive quotation	R 27 945.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of September 2025:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van September 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
08/2/23/08	30-Sep-2025	Temmos Projects (PTY) Ltd	Supply, delivery and installation of vinyl flooring at Witzenberg municipal offices	Bidder scored highest total points	R 80 327.50	Director: Financial Services
08/2/23/09	29-Sep-2025	F.E.S Manufacturing (PTY) Ltd	Supply and delivery of firefighting equipment	Only responsive bidder	R 160 834.98	Director: Community Services
08/2/23/20	19-Sep-2025	Roy Steele & Associates CC	Professional services for recruitment and selection of senior managers / directors	Only responsive bidder	R 52 599.85	Director: Corporate Services
08/2/23/42	30-Sep-2025	African Technical Innovations (Pty) Ltd	Leasing of Office Space to Witzenberg Municipality in Ceres for credit control	Only responsive bidder	R 267 557.85	Director: Corporate Services

3.2.1.8 Appeals

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

3.2.1.8 Appèlle

Die volgende is ontvang of was hanteer deur die Rekenpligtige beampte gedurende September 2025:

Bid ref number	Date	Name of supplier that bid was awarded to	Brief description of services	Reason why award made	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

The following table contains the actuals against approved deviations by the Accounting Officer for the month of September 2025 which totals R 401 262:

3.2.1.9 Afwykings

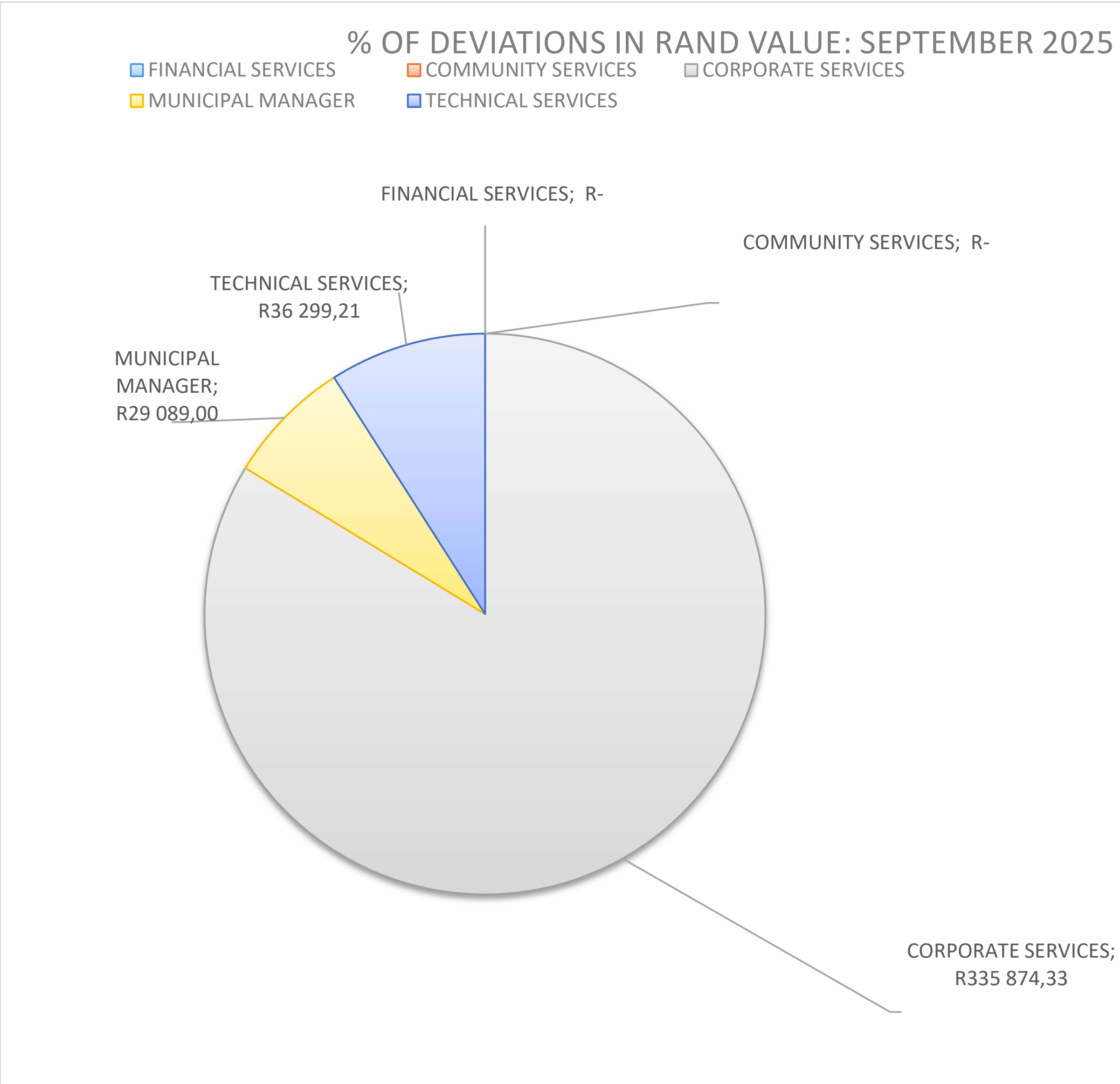
Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van September 2025 wat beloop op die totaal van R 401 262:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
01-Sept-25	Total Computer Services (PTY) Ltd	Traffic Contravention Management system	Single supplier	189182	53 669,72
09-Sept-25	Hydraberg Hydraulics CC	Repiar of sewer vacuum tanker: CT 16357	Emergency	189307	36 299,21
09-Sept-25	Witzenberg Herald	Publish Notice: Council's intention to purchase Erf 1127	Impractical	189329	3 960,00
12-Sept-25	Meniko Records Management Services	Trim License renewal 2025/2026	Single supplier	189413	274 742,95

12-Sept-25	Drager South Africa (PTY) Ltd	Service and calibration of Alco testers	Single supplier	189420	7 461,66
16-Sept-25	Leadership Academy for Guardians of Governance	Hybrid-Performing an Effective Quality Assessment	Single supplier	189458	10 131,00
18-Sept-25	Witzenberg Herald	Publish Notice: Service delivery Imbizo	Single supplier	189486	14 998,00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
Jul 2025	R 830 074	R 44 898 812	1.85%
Aug 2025	R 1 284 375	R 55 364 514	2.32%
Sep 2025	R 401 262	R32 769 991.11	1.23%

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	July 2025	Aug 2025	Sep 2025
Value of inventory at hand	R 15 573 801.53	R 17 549 943.38	R 18 687 500
Turnover rate of total value of inventory	0.91	0.82	0.88
Date of latest stores reconciliation	30 Sep 2025		
Date of last stock count	18 Sep 2025		
Date of next stock count	03 Dec 2025		

OVERTIME & STANDBY REPORT SEPTEMBER 2025

OVERTIME	YTD 2025/26	YTD vs Budget %	Adjusted Budget	Original Budget	Projected	Projected Saving / (Shortfall)
Administration	1,148	6.7%	17,246	17,246	4,593	12,653
Cemetries	69,613	28.6%	243,190	243,190	278,451	-35,261
Community Halls And Facilities	88,691	18.5%	479,436	479,436	354,763	124,673
Council Cost	0		0	0	0	0
Electricity*	548,949	15.3%	3,595,873	3,595,873	2,195,796	1,400,077
Enviromental Protection	0		0	0	0	0
Fire Protection Sevices	12,887	31.3%	41,148	41,148	51,548	-10,400
Housing: Administration	17,479	466.3%	3,748	3,748	69,915	-66,167
Human Resources	0		0	0	0	0
IDP	0	0.0%	8,651	8,651	0	8,651
Information Tecnology	0		0	0	0	0
Internal Audit	0		0	0	0	0
L E D	0		0	0	0	0
Library Services*	0	0.0%	4,353	4,353	0	4,353
Marketing & Communications	30,172	19.2%	156,807	156,807	120,687	36,120
Mechanical Workshop	74,383	16.7%	445,851	445,851	297,531	148,320
Parks	64,284	20.5%	313,306	313,306	257,137	56,169
Performance Management	0		0	0	0	0
Pine Forest*	167,389	17.1%	976,962	976,962	669,555	307,407
Project Management	0		0	0	0	0
Property & Legal Services	0		0	0	0	0
Public Toilets	45,442	27.5%	165,277	165,277	181,768	-16,491
Recreational Land	97,799	25.6%	382,298	382,298	391,197	-8,899
Roads	55,296	12.1%	458,489	458,489	221,184	237,305
Sewerage	718,637	16.7%	4,308,424	4,308,424	2,874,547	1,433,877
Social & Welfare Services	4,253	58.3%	7,292	7,292	17,014	-9,722
Solid Waste*	618,141	19.1%	3,235,992	3,235,992	2,472,565	763,427
Stormwater Management	72,209	19.6%	369,350	369,350	288,837	80,513
Supply Chain Management	62,991	40.4%	155,840	155,840	251,965	-96,125
Swimming Pools	13,096	10.3%	126,971	126,971	52,384	74,587
Thusong Centre	0		0	0	0	0
Town Secretary	361	90.1%	401	401	1,446	-1,045
Traffic	1,329,817	21.2%	6,277,091	6,277,091	5,319,267	957,824
Treasury*	110,163	37.0%	298,016	298,016	440,653	-142,637
Vehicle Licensing & Testing	130,139	27.6%	472,095	472,095	520,555	-48,460
Water Distribution	498,885	14.3%	3,481,686	3,481,686	1,995,539	1,486,147
TOTAL OVERTIME	**4,832,223**	**18.6%**	**26,025,793**	**26,025,793**	**19,328,894**	**6,696,899**

STANDBY	**YTD 2025/26**	**YTD vs Budget %**	**Adjusted Budget**	**Original Budget**	**Projected**	**Projected Saving / (Shortfall)**
Administration	6,581	36.1%	18,235	18,235	26,323	-8,088
Cemetries	40,941	30.0%	136,593	136,593	163,762	-27,169
Community Halls And Facilities	33,218	16.9%	196,080	196,080	132,871	63,209
Council Cost	0		0	0	0	0
Electricity*	158,170	21.3%	741,060	741,060	632,680	108,380
Enviromental Protection	0		0	0	0	0
Fire Protection Sevices	265,976	19.4%	1,373,285	1,373,285	1,063,902	309,383
Housing: Administration	5,376	17.2%	31,236	31,236	21,503	9,733
Human Resources	0		0	0	0	0
IDP	0		0	0	0	0
Information Tecnology	15,918	19.0%	83,747	83,747	63,671	20,076
Internal Audit	0		0	0	0	0
L E D	0		0	0	0	0
Library Services	0	0.0%	4,922	4,922	0	4,922
Marketing & Communications	0		0	0	0	0
Mechanical Workshop	40,113	19.8%	202,257	202,257	160,451	41,806
Parks	60,143	20.2%	297,857	297,857	240,574	57,283
Performance Management	0		0	0	0	0
Pine Forest*	45,398	26.3%	172,657	172,657	181,592	-8,935
Project Management	0		0	0	0	0
Property & Legal Services	0		0	0	0	0
Public Toilets	0		0	0	0	0
Recreational Land	64,422	23.2%	278,048	278,048	257,687	20,361
Roads	68,058	14.2%	478,971	478,971	272,234	206,737
Sewerage	216,478	24.8%	872,955	872,955	865,913	7,042
Social & Welfare Services	0		0	0	0	0
Solid Waste*	17,536	9.7%	181,433	181,433	70,144	111,289
Stormwater Management	61,731	19.7%	314,129	314,129	246,923	67,206
Supply Chain Management	13,712	17.2%	79,612	79,612	54,850	24,762
Swimming Pools	3,216	23.8%	13,512	13,512	12,862	650
Thusong Centre	0		0	0	0	0
Town Secretary	0		0	0	0	0
Traffic	457,315	22.6%	2,020,729	2,020,729	1,829,260	191,469
Treasury*	22,293	25.1%	88,662	88,662	89,171	-509
Vehicle Licensing & Testing	43,962	19.7%	222,668	222,668	175,847	46,821
Water Distribution	158,424	22.1%	717,552	717,552	633,697	83,855
TOTAL STANDBY	**1,798,979**	**21.1%**	**8,526,200**	**8,526,200**	**7,195,915**	**1,330,285**

WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of September 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: 13/10/2025